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POSITION CHANGES

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

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

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

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

2016 Classification of Authorized Positions

ADMINISTRATION (3 FT)

- 1 County Administrator
- 1 Administrative Secretary
- *** 1 Management Analyst

CENTRAL SERVICES (7 FT)

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

CHILD SUPPORT AGENCY (12 FT, 1 student)

- 1 Child Support Director
- 6 Enforcement Specialist I/II
- 2 Legal Assistant
- 1 Financial Support Specialist
- 1 Administrative Assistant II
- 1 Co-op Student
- ***1 Financial Support Specialist

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

CLERK of COURTS (29 FT, 2 PT, 8 SE)

- 1 Clerk of Circuit Court,
- 1 Chief Deputy Court Clerk
- 1 Lead Deputy Court Clerk
- ***1 Lead Deputy Clerk
- 3 Deputy Court Clerk III
- 12 Deputy Court Clerk I/II
- * 2 Dep Register in Probate/Juvenile Clerk I/II (1FT, 1PT)
- 1 Register in Probate/Attorney/Commissioner
- 3 Judicial Assistant
- 2 Circuit Court Commissioners
(1 FT also sm. claims/other circuit court duties)
- * 1 Child Custody Evaluator
- * 1 Family Court Mediator
- 1 Legal Secretary
- 1 Administrative Assistant I (FCC) (PT)
- 4 Judge (SE)
- 4 Circuit Court Reporter (SE)

****Eliminate 1 Deputy Register in Probate/Court Clk II

****Eliminate 1 Deputy Court Clerk I/II (PT)

****Eliminate 2 Mediator/Custody & Placement Evaluator

NOTE: The Register in Probate appointment was removed from the Clerk of Courts

CORPORATION COUNSEL (5 FT)

- 1 Corporation Counsel
- 3 Assistant Corporation Counsel
- 1 Paralegal II

COUNTY BOARD (30 PT)

- 30 County Board of Supervisor (PT)

COUNTY CLERK (3 FT, OPTs)

- 1 County Clerk
- 1 Chief Deputy County Clerk/Election Software Programmer
- 1 Administrative Ass't II/ Deputy Elections Clerk (Funded PT)
- Election Pool Assistance (OPT)

DISTRICT ATTORNEY (11 FT, 5.3 SE)

- 1 District Attorney (SE)
- 4.3 Assistant District Attorney (SE)
- 1 Office Manager
- 5 Legal Secretary
- 1 Victim Witness Coordinator
- 1 First Offender Program Director
- 1 Justice Computer Specialist
- 1 Paralegal II
- *** 1 Legal Secretary

ECONOMIC DEVELOPMENT (1 FT, 1 PT)

- 1 Economic Development Director
- 1 Program Assistant (PT)

EMERGENCY MANAGEMENT (1.6 FT)

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

FAIR PARK (5 FT, 3 OPT, 4 Seasonal, Pool laborers, 15-20 Fair Week staff)

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

FINANCE DEPARTMENT (4FT, 1PT)

- 1 Finance Director
- 1 Assistant Finance Director
- 1 Accounting Specialist II (PT)
- 2 Accounting Specialist I

HEALTH DEPARTMENT (14 FT, 5PT, OPTs)

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

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

HIGHWAY (57 FT, pool of seasonal workers)

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

HUMAN RESOURCES (4.5 FT)

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

HUMAN SERVICES (157 FT, 14 PT, pool)

ADMINISTRATIVE SERVICES DIVISION

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

ADRC AND AGING SERVICES DIVISION

1 Aging and Disability Resources Division Manager
1 ADRC Supervisor
2 Elder Benefits Specialist (1FT, 1PT)

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

BEHAVIORAL HEALTH DIVISION

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

ECONOMIC SUPPORT DIVISION

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

CHILD AND FAMILY RESOURCES DIVISION

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

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

LAND & WATER CONSERVATION (6FT, Intern)

1 Land & Water Conservationist Director
2 Resource Conservationist
1 Water Resource Management Specialist
1 Administrative Specialist I
1 GIS & Land Use Technician
*** 1 Student Intern

LAND INFORMATION OFFICE (4.4 FT, Intern)

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

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

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

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

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

PARKS DEPARTMENT (5 FT, 5 PT, 7 seasonal/OPT)

1 Parks Director
1 Parks Supervisor
1 Parks Construction & Maintenance Lead Worker

1 Building & Grounds Maintenance Worker
3 Parks Maintenance Worker (PT)
1 Program Assistant
1 Administrative Assistant II (PT)
2 Seasonal Worker
4 Grounds Worker (OPT)
***1 Volunteer Coordinator (PT)
1 Dog Park Attendant (OPT)

REGISTER OF DEEDS (5 FT)

1 Register of Deeds
1 Chief Deputy Register of Deeds
1 Deputy Register of Deeds
***1 Administrative Assistant I (Funded PT)
***1 Deputy Register of Deeds I

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

ADMINISTRATIVE/DETECTIVE DIVISION

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

PATROL DIVISION

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

SUPPORT SERVICES

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

COMMUNICATION DIVISION

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

JAIL DIVISION

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

AUTHORIZED POSITION SUMMARY

TREASURER (1.6 FT, 1 PT)

- 1 County Treasurer
- .6 Administrative Specialist I/Deputy Treasurer
(shared with Land Information Office)
- 1 Assistant Deputy Treasurer (PT)

UNIVERSITY EXTENSION (2 FT, 4 SE, 1 intern)

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

VETERANS SERVICE (3 FT, Pool)

- 1 Veterans Service Officer
- 1 Deputy Veteran Services Officer
- ***1 Veteran Benefits Specialist
- 1 Veterans Service Clerk (Pool – 1039 hours)

ZONING (8 FT)

- 1 Planning and Zoning Director
- 1 Zoning/Onsite Waste Systems Technician
- ***2 Zoning/Onsite Waste Systems Technician
- 1 Onsite Waste Systems Technician
- 1 Solid Waste/Clean Sweep Specialist
- 1 Program Assistant
- 1 Administrative Specialist I

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

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

Note:

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

Revenue-Description of the Top Sources

Governmental Funds

A description of the top revenues sources are as follows:

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

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

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

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

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

Enterprise Fund-Highway Department

A description of the top revenues sources are as follows:

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

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

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

Governmental Funds

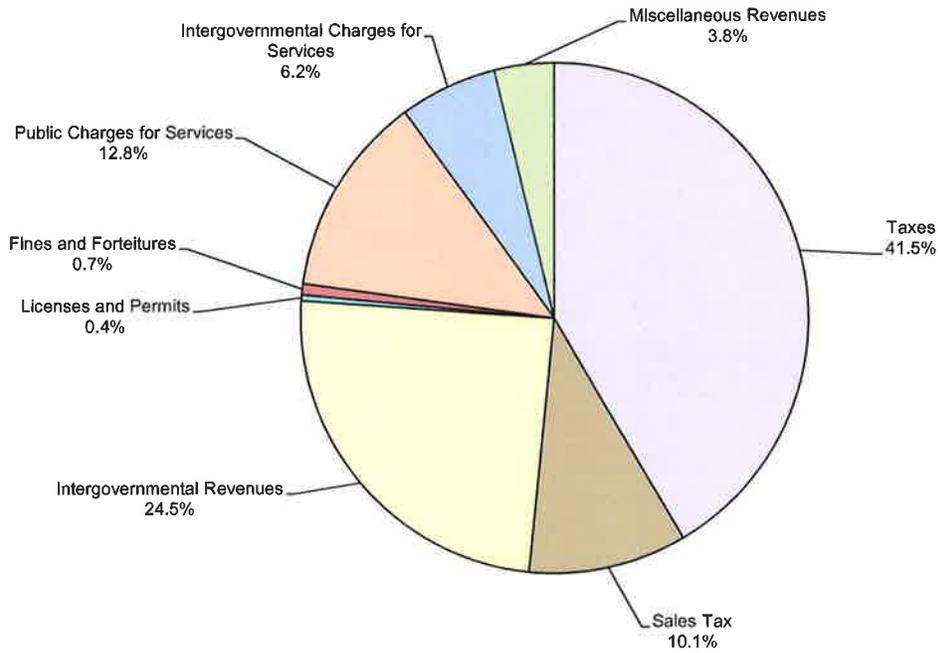
Fiscal Year	Taxes	Sales Tax	Inter-Governmental	Licenses & Permits	Fines & Forfeitures	Public Charges for Services	Inter-Governmental Charges for Services	Misc.	Total
2007	24,420,908	5,061,361	30,307,011	297,996	610,008	17,960,367	4,907,679	3,425,055	86,990,385
2008	15,631,519	5,097,149	27,228,064	224,895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

Enterprise Fund

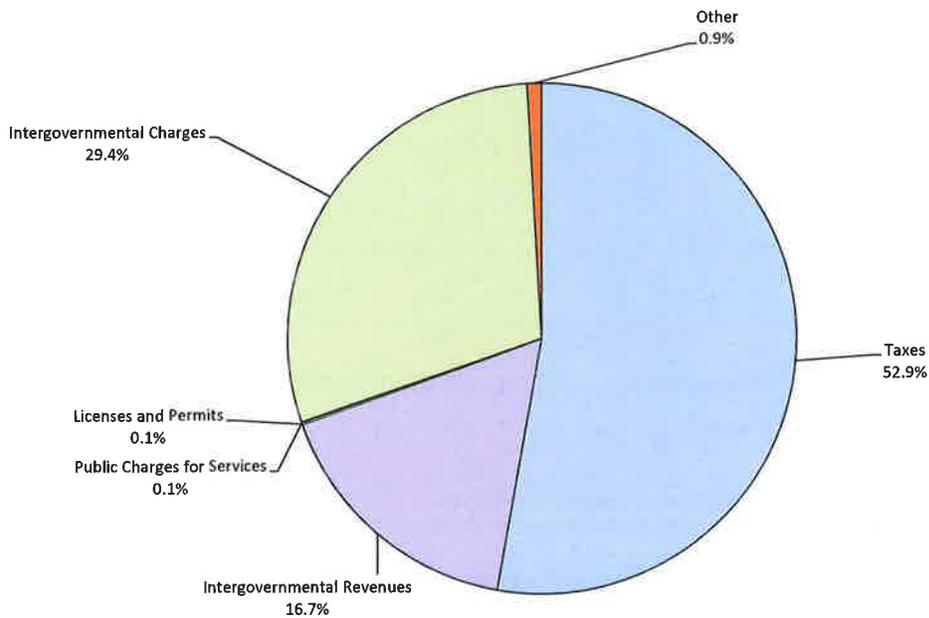
Fiscal Year	Taxes	Inter-Governmental	Licenses & Permits	Public Charges for Services	Inter-Governmental Charges for Services	Misc.	Total
2007	3,967,421	1,751,154	14,825	71,356	4,292,872	14,493	10,112,121
2008	4,024,963	1,974,125	20,385	28,827	4,387,254	67,524	10,503,078
2009	4,115,486	1,704,856	14,630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

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

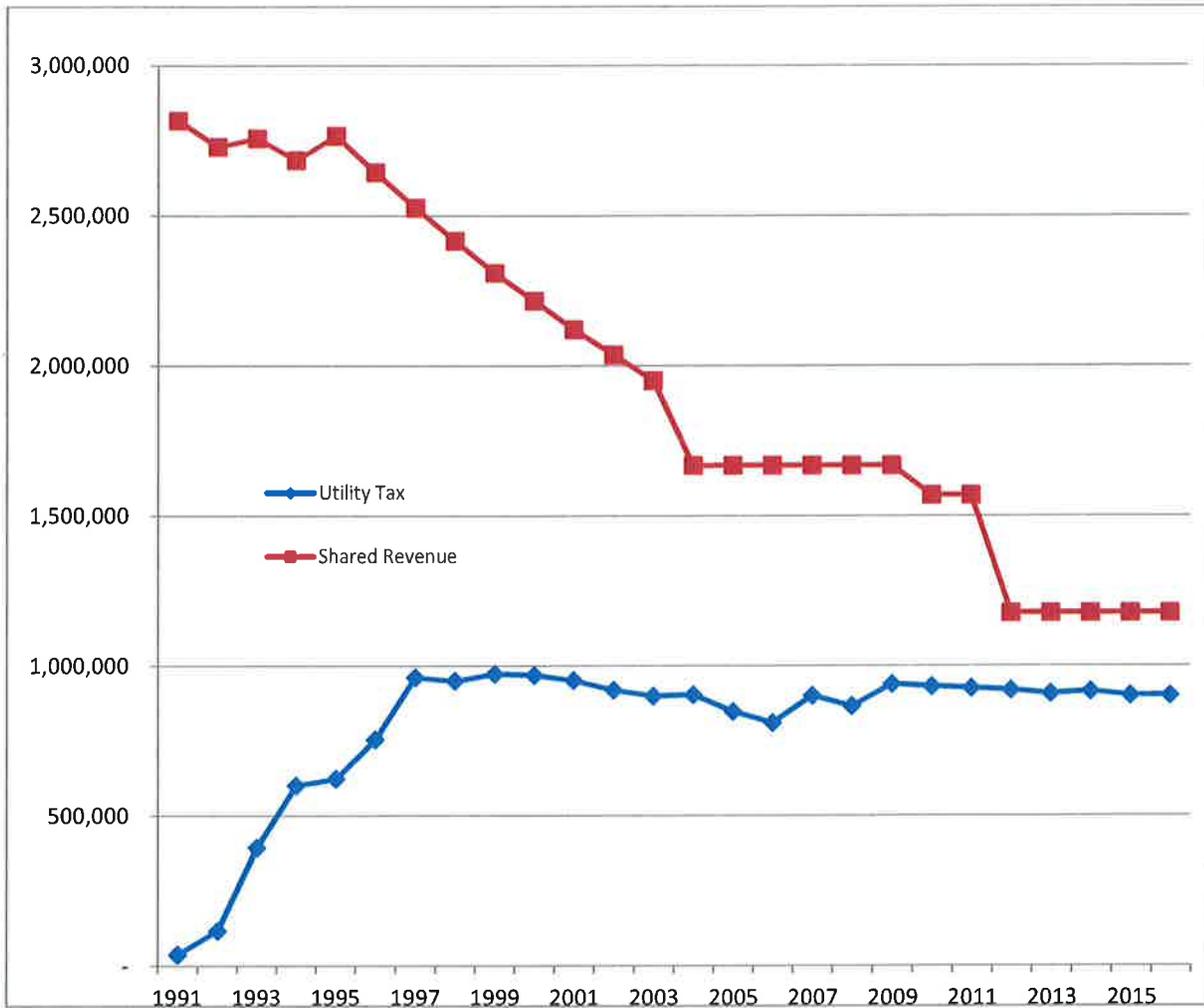
Sources of Revenues-Governmental Funds



Sources of Revenues-Enterprise Fund

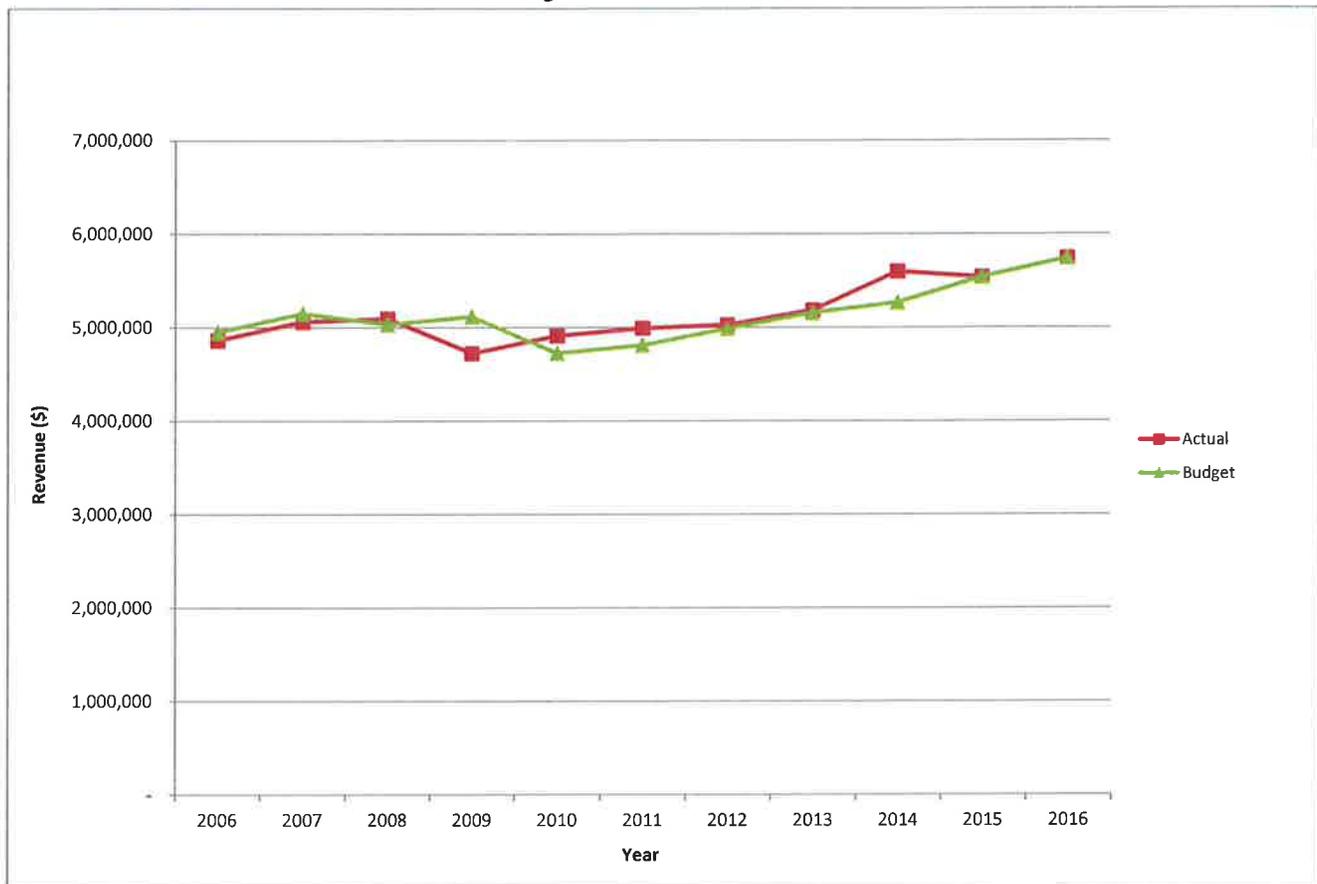


Shared Revenue Analysis



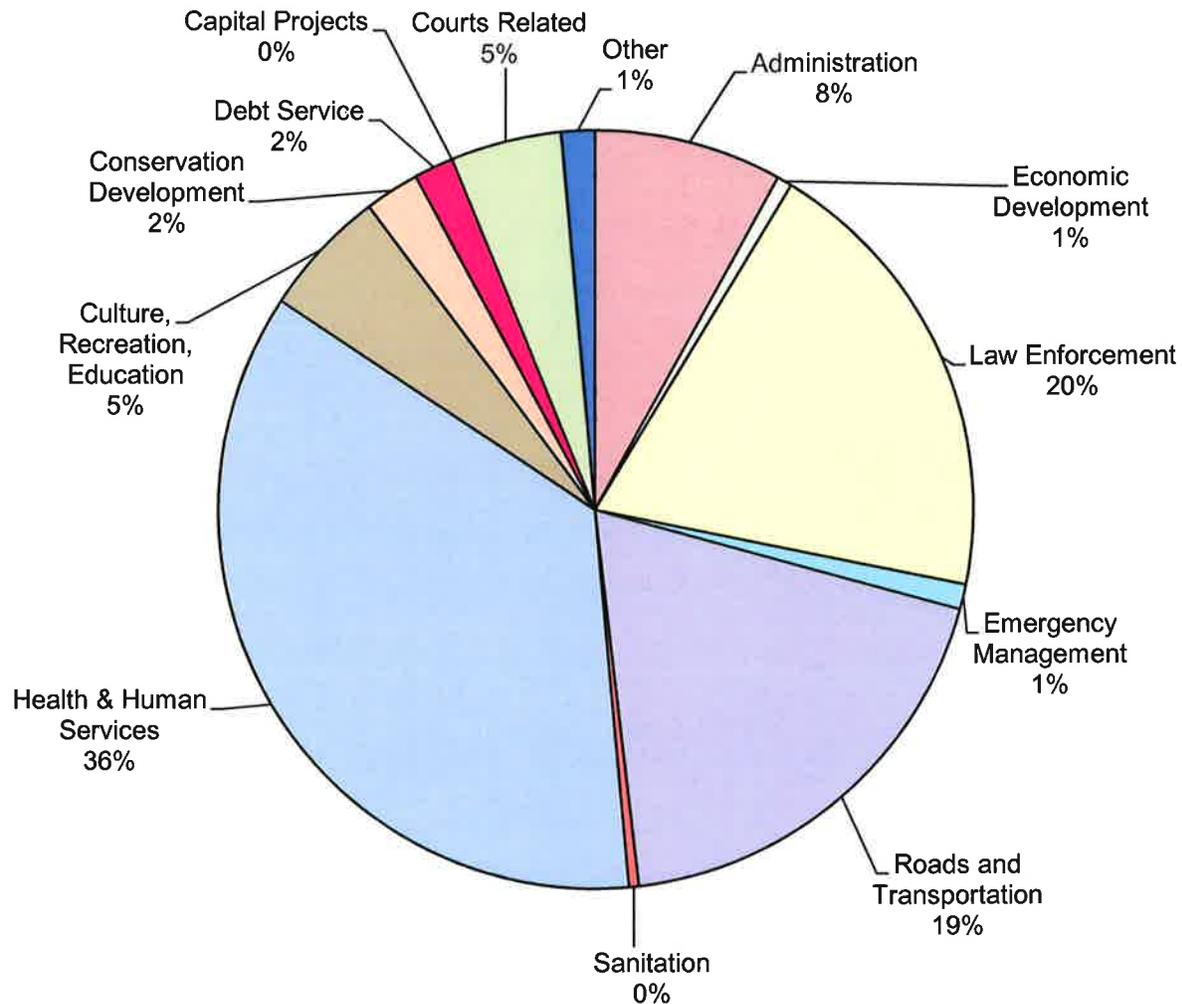
Year	Utility Tax Revenue				General Shared Revenue			
	Utility Tax Revenue	Percent Change Prior Yr	Rolling 3 year Average	Rolling 5 year Average	General Shared Revenue	Percent Change Prior Yr	Rolling 3 year Average	Rolling 5 year Average
2005	846,548	-6.30%	-2.67%	-2.65%	1,668,012	0.01%	-6.24%	-5.40%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

Sales Tax Revenue Analysis



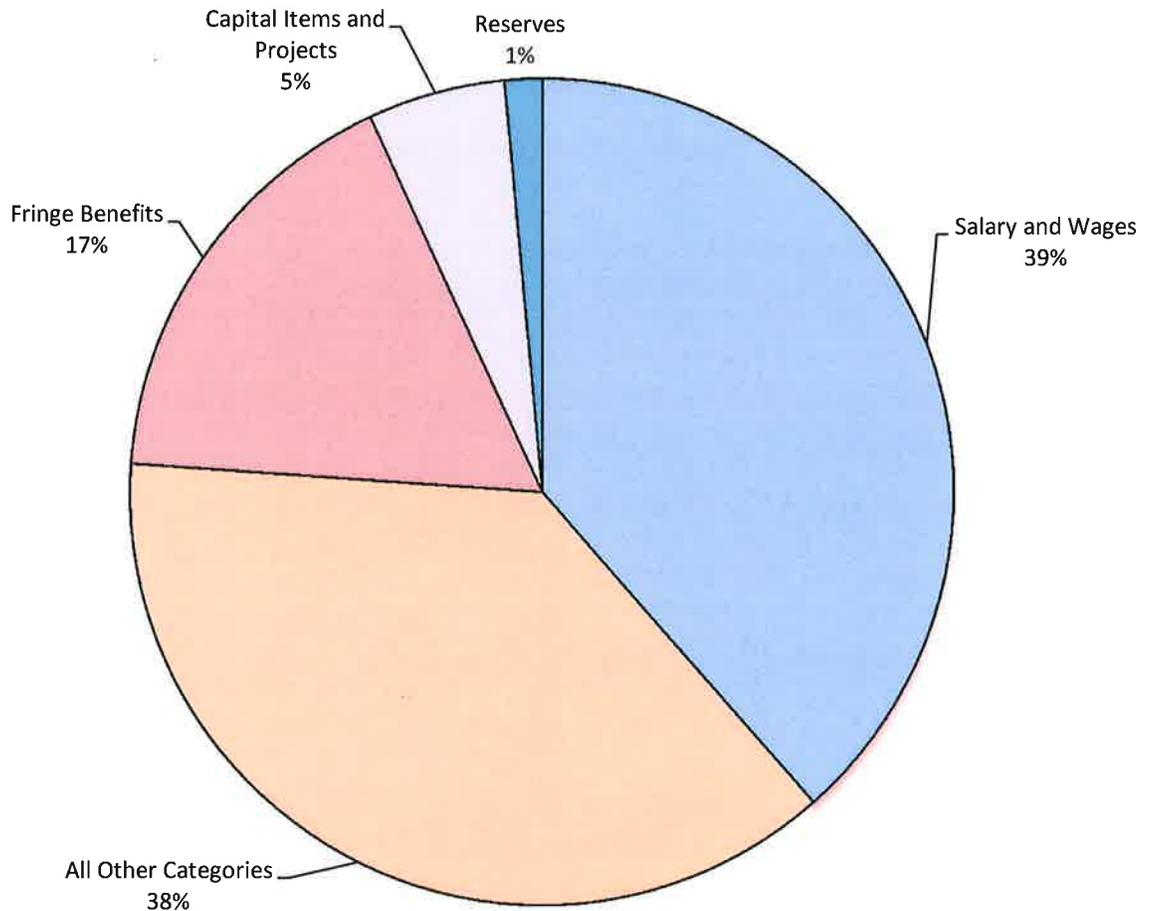
Year	Actual				Budget				Actual vs. Budget			
	Actual Revenue	Percent Change Prior Year	Rolling 3 year Average	Rolling 5 year Average	Budget	Percent Change Prior Year	Rolling 3 year Average	Rolling 5 year Average	Actual vs. Budget	Percent from Actual	Rolling 3 year Average	Rolling 5 year Average
2006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

Major Expenditures by Function-All Funds



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

Expenditure by Account Category



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

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

Capital Budget

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

Capital Budget

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

Summary of Fund Balance Projections

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

December 31, 2015

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

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

December 31, 2016

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

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

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

Fund Balance (Governmental Funds)

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

- 1.) Non-spendable-amounts that are not in a spendable form (such as delinquent taxes, inventory and prepaid expenses) or are required to be maintained intact.
- 2.) Restricted-amounts constrained to specific purposes by external providers (such as grantors, bondholders, and higher levels of government).
- 3.) Committed-amounts committed for a specific purpose by the County Board. County funds (not financing/bond funds) approved to be utilized for capital projects are included in this category.
- 4.) Assigned-amounts the County intends to use for specific purposes. Intent is expressed by the County Board.
- 5.) Unassigned-amounts in excess (surplus) of the non-spendable, restricted and assigned fund balances.

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

Fund Balance Report

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

Fund Balance Policy Application

For Budget Year 2016

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

* 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

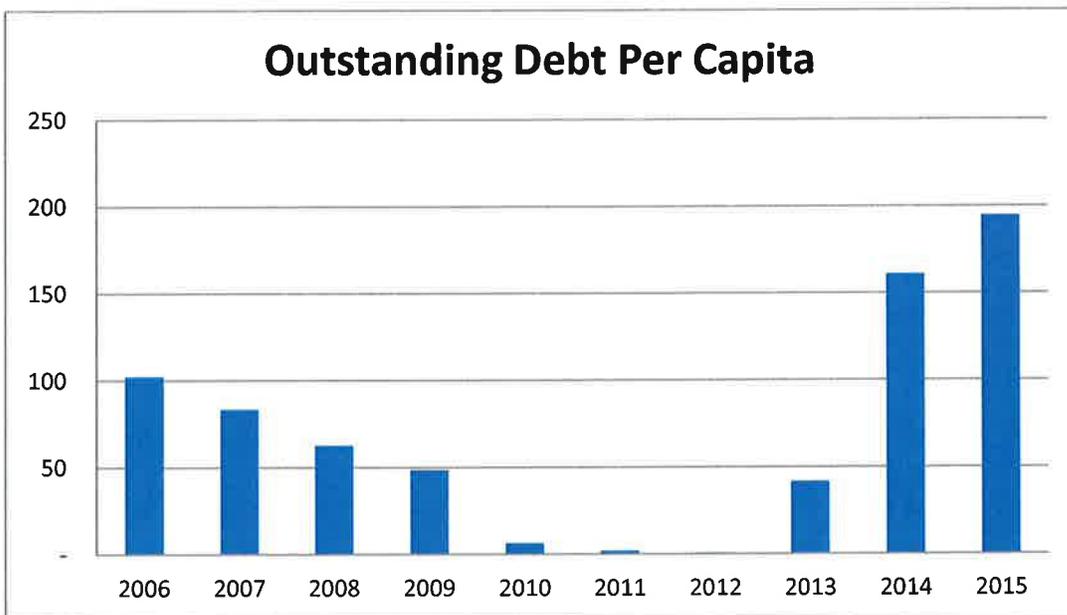
Outstanding debt is defined as the remaining principal on general obligation bonds which the County has pledged its full faith and credit, and unlimited taxing power. Dividing the outstanding debt by the current population is another indicator of the burden on the community of the general obligation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

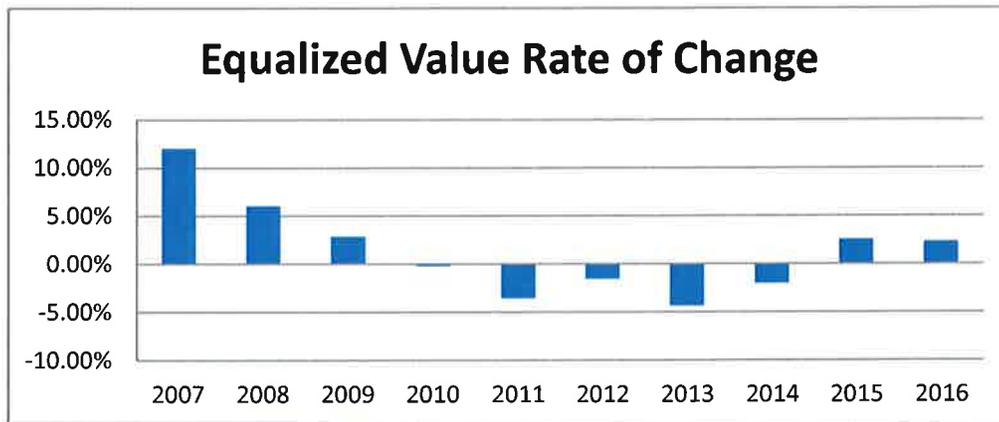
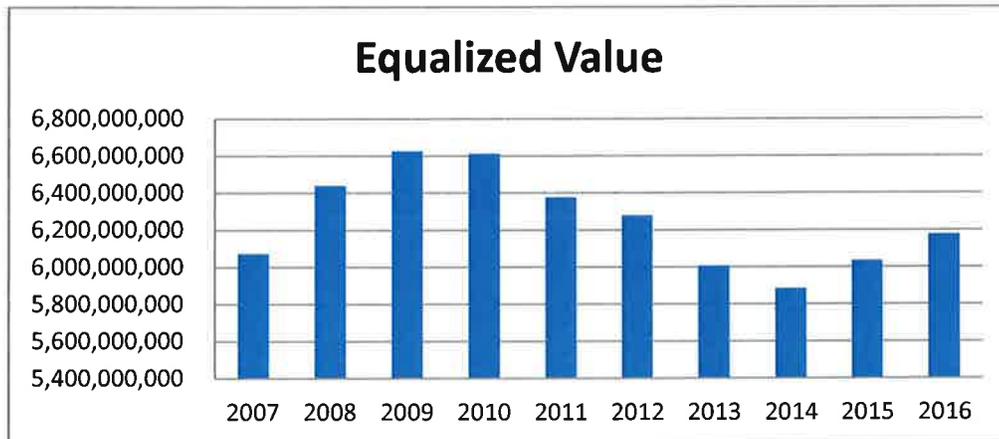


Year	Current Year Borrowing	Outstanding Debt	Population	Debt Per Capita
2006	-	8,184,175	80,092	102
2007	-	6,697,230	80,411	83
2008	-	5,069,176	81,022	63
2009	-	3,944,215	81,310	49
2010	-	530,213	83,686	6
2011	-	163,405	83,794	2
2012	-	54,468	83,857	1
2013	3,505,000	3,505,000	83,940	42
2014	9,995,000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

Equalized Property Value

(Excluded Tax Incremental Districts)

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



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

Equalized Value by Municipality

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

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

SOURCE: Wisconsin Department of Revenue

Equalized Value of Taxable Property

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

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

SOURCE: Wisconsin Department of Revenue

Principal Taxpayers

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

SOURCE: Jefferson County Tax System-2014

Population by Municipality

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

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

SOURCE: Wisconsin Department of Administration

General and Economic Information

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

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

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

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

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

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

Jefferson County's top ten employers include:

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

Miscellaneous Statistics

As of December 31, 2014

<p>Form of Government</p> <p>County Administrator/County Board</p> <p>Date of Incorporation 1836</p> <p>Population83,974</p> <p>Area in Square Miles 583</p>	<p>Recreation</p> <p><u>County</u></p> <p>Number of Parks16</p> <p>Acres of Parks.....965</p> <ul style="list-style-type: none"> • Glacial River Bicycle Trail (31.5 mi) • Funded Snowmobile Trail (182.7 mi) • Watertrails
<p>Farms (as of 2012)</p> <p>Number of Farms Acres 3,411</p> <p>Number of Ground Acres 356,143</p> <p>Cropland.....227,901</p>	<p><u>State & Federal</u></p> <ul style="list-style-type: none"> • Kettle Moraine State Forest • Glacial Drumlin State Bike Trail (24.41 mi) • Ice Age National Scenic Trail • Rock River National Water Trail • State Parks Aztalan, Holzhueter • DNR Wildlife Areas (15,543 acres)
<p>Center Lane Miles</p> <p>Interstate 20.4</p> <p>State 159.1</p> <p>County 255.8</p> <p>Local.....1,000.4</p>	<p>Town Parks (193.21 acres)</p> <p>Municipal Parks (630.62 acres)</p> <p>Private Golf Courses 5</p>
<p>Schools</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>Public Safety</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>Students</p> <p>Public.....12,553</p> <p>Private 3,074</p> <p>Total.....15,627</p>	<p>Hospitals</p> <p>Non-County 1</p>

Capital Finance Plan

(Requests by Departments)

For the Years 2017-2021

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

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

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

County-wide Capital Levy
Total

7,125,000	6,130,000	6,201,000	5,684,000	5,343,800
7,125,000	6,130,000	6,201,000	5,684,000	5,343,800

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

Items Requested but Needing Further Discussion:

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

Highway Project Budget-2017

Project Title CTH P (CTH E - CTH F) - Construction
Department Highway
Proposed 2017 Budget \$2,385,000

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

Note: Project Cost and Sources of Funds should equal.

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

Project Scope and Description:

Project Type: Construction

Project Length: 2.75 miles

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

Justification and Need of Project:

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

Alternatives:

Allow pavement to 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-2017

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

Department Highway

Proposed 2017 Budget \$ 990,000

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

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):

The CTH Y project will be scheduled to be completed in 2017, if fully-funded, there will be no additional costs in 2018.

Project Scope and Description:

Project Type: Rehabilitation

Project Length: 3.00 miles

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

Justification and Need of Project:

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

Alternatives:

Allow pavement to 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-2017

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

Department Highway

Proposed 2017 Budget \$ 1,600,000

Project Cost		Sources of Funds	
Planning, Design & Eng	25,000	Levy	1,600,000
Land Purchase	-	Revenue	-
Construction	1,575,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
Total	1,600,000	Total	1,600,000

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):

The project will all be completed in 2017 if sufficient funds are budgeted for the project.

Project Scope and Description:

Project Type: Resurface

Project Length: 4.75 miles

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

Justification and Need of Project:

Pavement is in poor condition and needs to be replaced.

Alternatives:

Allow pavement to 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	2,620,000
Land Purchase	-	Revenue	-
Construction	2,590,000	Bonds or Notes	-
Equipment	-	Carryover Funds	-
Other	-	State Aids	-
Debt Issuance Cost	-	Other	-
Total	2,620,000	Total	2,620,000

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):

The project will be completed in 2018 if sufficient funds are included in the budget.

Project Scope and Description:

Project Type: Resurfacing/Rehabilitation

Project Length: 4.50 miles

Project Description: The road project will be a resurfacing project and may include some minor drainage improvements.

Justification and Need of Project:

Pavement is in poor condition and needs to be replaced.

Alternatives:

Allow pavement to 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 A (STH 106 - CTH C) - Rehabilitation

Department Highway

Proposed 2018 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	-
Total	1,550,000	Total	1,550,000

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):

The project will be completed in 2018 if sufficient funds are included in the budget.

Project Scope and Description:

Project Type: Rehabilitation

Project Length: 2.50 miles

Project Description: Existing pavement will be pulverized, graded, and a new asphalt pavement will be placed. Some additional drainage improvements and road strengthening will be required.

Justification and Need of Project:

Pavement is in poor condition and needs to be replaced. Additional road 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 \$1,060,000

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

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):

The project will be completed in 2019 if sufficient funds are included in the budget.

Project Scope and Description:

Project Type: Rehabilitation

Project Length: 3.23 miles

Project Description: The road project will be a resurfacing project.

Justification and Need of Project:

Pavement is in poor condition and needs to be replaced.

Alternatives:

Allow pavement to 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 \$ 1,600,000

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

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):

The project will be completed in 2019 if sufficient funds are included in the budget.

Project Scope and Description:

Project Type: 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-2019

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

Department Highway

Proposed 2019 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	-
Total	2,150,000	Total	2,150,000

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):

The project will be completed in 2019 if sufficient funds are budgeted for the project.

Project Scope and Description:

Project Type: Resurface

Project Length: 6.00 miles

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

Justification and Need of Project:

Pavement is in poor condition and needs to be replaced.

Alternatives:

Allow pavement to 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	-
Total	2,900,000	Total	2,900,000

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):

The project will be completed in 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-2020

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

Department Highway

Proposed 2020 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	-
Total	1,800,000	Total	1,800,000

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):

The project will be completed in 2020 if sufficient funds are included in the budget.

Project Scope and Description:

Project Type: Resurface

Project Length: 5.10 miles

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

Justification and Need of Project:

Pavement is in poor condition and needs to be replaced.

Alternatives:

Allow pavement to 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	-
Total	1,620,000	Total	1,620,000

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):

The project will be completed in 2021 if sufficient funds are included in the budget.

Project Scope and Description:

Project Type: Resurfacing

Project Length: 4.27 miles

Project Description: The road project will be a resurfacing project and may include some minor drainage improvements.

Justification and Need of Project:

Pavement is in poor condition and needs to be replaced.

Alternatives:

Allow pavement to 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 K (Rock County - Fort Atkinson) - Rehabilitation

Department Highway

Proposed 2021 Budget \$ 2,900,000

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

Note: Project Cost and Sources of Funds should equal.

Future Cost to Complete this Projects (Please Describe):

The project will be completed in 2021 if sufficient funds are included in the budget.

Project Scope and Description:

Project Type: Rehabilitation

Project Length: 5.52 miles

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

Justification and Need of Project:

Pavement is in poor condition and needs to be replaced.

Alternatives:

Allow pavement to 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.

2016 Highway Projects



Jefferson County Highways 2016 Highway Projects



Project Type	Road Classification	Features
Reconstruction	Interstate	City or Village
Design	Multilane Divided	Township
	U.S. or State Hwy	Open Water
	County Hwy	
	Local	



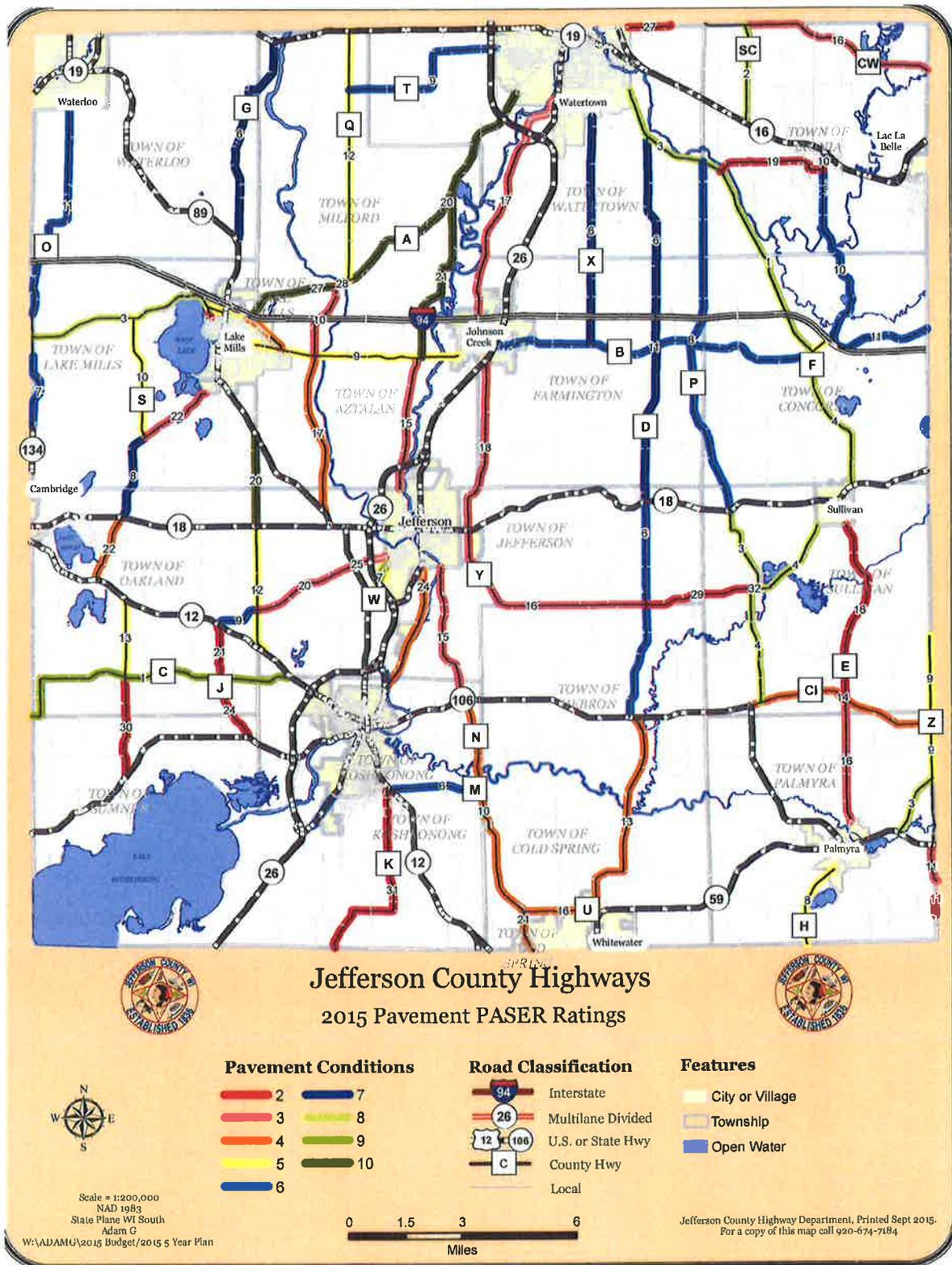
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NAD 1983
State Plane Wt South
Adam G



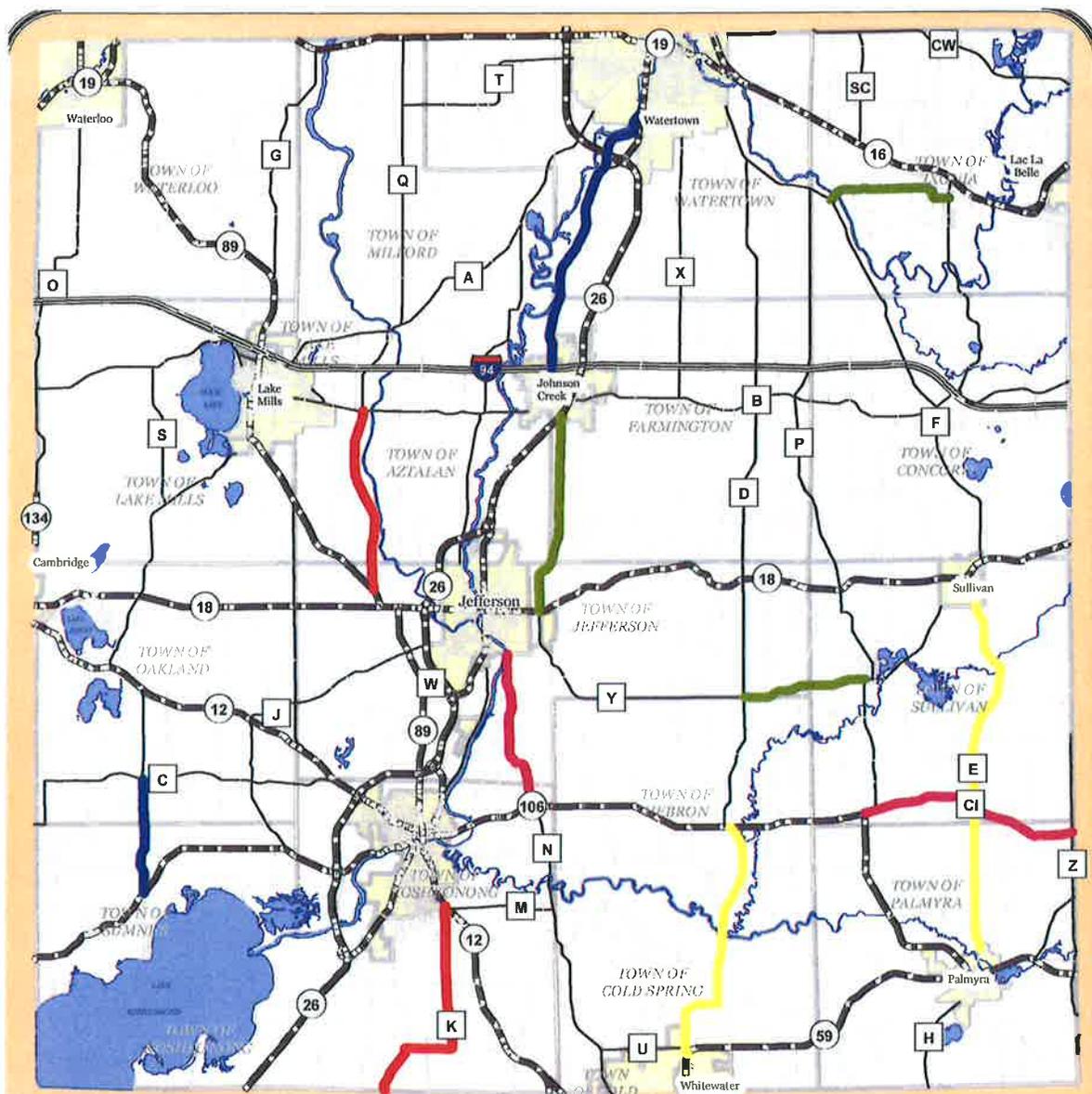
Jefferson County Highway Department, Printed Sept 2015.
For a copy of this map call 920-674-7184

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2015 Pavement Conditions



5 Year Improvement Plan



Jefferson County Highways 5 Year Improvement Plan



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

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5 Year Plan	Road Classification	Features
2017	94 Interstate	City or Village
2018	26 Multilane Divided	Township
2019	12, 106 U.S. or State Hwy	Open Water
2020	C County Hwy	
2021	Local	



Jefferson County Highway Department, Printed Sept 2015.
For a copy of this map call 920-674-7184

Fee Schedule

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

Fee Schedule

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

Fee Schedule

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

Fee Schedule

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

Fee Schedule

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

Fee Schedule

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

Fee Schedule

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

Fee Schedule

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

Fee Schedule

Departments	Unit	2015 Rate	2016 Rate
Resident 1-100 Persons			35.00
Resident 101-200 Persons			85.00
Non-Resident 1-100 Persons			40.00
Non-Resident 101-200 Persons			95.00
Planning & Zoning			
(Note: A double permit fee will be charged for all after-the-fact permits.)			
Structural Alteration/Repair Permit		50.00	50.00
Agricultural Structures			
<1000 sq.ft.		30.00	30.00
≥1000 sq.ft.		50.00	50.00
Residential Structures			
Single Family Home		600.00	600.00
Duplex & Multi-Family	Unit	400.00	400.00
Addition (Habitable) <500 sq.ft.		150.00	150.00
Addition (Habitable) ≥500 sq.ft.		200.00	200.00
Addition (Non-Habitable) <500 sq.ft. (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. (Includes all decks, pools, lean-to's, etc...)		50.00	50.00
Business/Industrial			
Principal Structure		500.00	500.00
Addition <500 sq.ft.		150.00	150.00
Addition ≥500 sq.ft.		300.00	300.00
Accessory Structures		100.00	100.00
Agri-Business			
Principal Structure		300.00	300.00
Additions		150.00	150.00
Accessory Structures		100.00	100.00
Shoreland/Wetland/Floodplain			
Structural		50.00	50.00
Non-Structural			
<250 sq. ft.		30.00	30.00
≥ 250 sq.ft.		100.00	100.00
Revision Fee/Zoning & Land Use Permits		50.00	50.00
Sign Permits (whichever is greater)		25.00	25.00
	Sq Ft	0.50	0.50
Subdivision/CSM (Certified Survey Maps)			
Preliminary Plat-\$350 + \$10 per lot		350.00	350.00
	Lot	10.00	10.00
Final Plat		200.00	200.00
Certified Survey-Preliminary		50.00	50.00
Certified Survey-Final		25.00	25.00
Farmland Certificates			
Certificate Processing		20.00	20.00
Copy of Duplicate Certificate		2.00	2.00
Process Parcel List FPP Agreement		20.00	20.00
Process Parcel List for FC-A		20.00	20.00
Sanitary Permit Fees			
Large Scale (DNR Defined)-Fee-\$875, Recording Fee \$30		905.00	905.00
Sand Filter-Fee \$825, Recording Fee \$30		855.00	855.00
Mound & In-Ground Pressure-Fee \$575, Recording Fee \$30		605.00	605.00
Holding Tanks-Fee \$675, Recording Fee \$30		705.00	705.00
In-Ground Non-Pressure-Fee \$425, Recording Fee \$30		455.00	455.00
ATU (Aerobic Treatment Unit) -			
Separate Installation-Fee \$325, Recording Fee \$30		355.00	355.00
ATU - (If added as part of an entire system install. 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

Fee Schedule

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

Fee Schedule

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

Glossary of Acronyms

ACA - Affordable Care Act

ADRC - Aging and Disability Resource Center

AFDC - Aid to Families with Dependent Children

AODA - Alcohol and Other Drug Abuse

ARRA - American Recovery and Reinvestment Act

ATV - All Terrain Vehicles

BH - Behavioral Health

BVS - Bureau of Vital Statistics

CAFR - Comprehensive Annual Financial Report

CBRF - Community Based Residential Facility

CCS - Comprehensive Community Services

CDBG - Community Development Block Grant

CEASE - Creating Empowerment through Alcohol and Substance Abuse Education

CF - Children and Family

CHIPS - Children in Need of Protection or Services

CIP - Community Integration Program

COBRA - Consolidated Omnibus Budget Reconciliation Act

COP - Community Options Program

CR - Culture & Recreation

CRS - Community Recovery Services

CSA - Child Support Agency

CSP - Community Support Program

CST - Coordination Services Team

CTHS - County Trunk Highway System

DARE - Drug Abuse Resistance Education

DD - Developmental Disabilities

DMV - Department of Motor Vehicles

DNR - Department of Natural Resources

DOC - State Department of Corrections

DTF - Drug Task Force

DVR - Department of Vocational Rehabilitation

EAP - Employee Assistance Program

EEO - Equal Employment Opportunity

EM - Emergency Management

EMPG - Emergency Management Performance Grant

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

ES - Economic Support

FCC - Family Court Commissioner

FCS - Family Court Services

FEMA - Federal Emergency Management Agency

FFA - Future Farmers of America

FLSA - Fair Labor Standards Act

FMLA - Family and Medical Leave Act

FPLS - Federal Parent Locator Service

FSET - Food Support Employment and Training Program

FT - Full-Time

GAAP - General Accepted Accounting Principles

GAL - Guardian Ad Litem

GASB - Governmental Accounting Standards Board

GFOA - Government Finance Officers Association

GG - General Government

GIS - Geographic Information Systems

GPS - Global Positioning System

GSA - General Service Administration

GT - Genetic Test

HCR - Health Care Reform

HH - Health & Human Services

HIPAA - Health Insurance Portability and Accountability Act

HMPG - Hazard Mitigation Grant Program

HR - Human Resources

HSD - Human Services Department

ICC - Inter-county Coordinating Committee

IDP - Intoxicated Driver Program

IM - Income Maintenance

Glossary of Acronyms

IP – Internet Protocol

ISIS – I-Series Information Systems

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

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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

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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.