

**PROPOSED 2026 BUDGET**  
**for**  
**Door County, Wisconsin**



**Submitted by**

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



**DOOR COUNTY**

**Resolution No. 2025-\_\_\_**

**2026 BUDGET AND TAX LEVY**

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

ROLL CALL Board Members	Aye	Nay	Exc.
Dist. 1 D. Englebert			
Dist. 2 T. Thayse			
Dist. 3 R. Englebert			
Dist. 4 N. Robillard			
Dist. 5 J. Miller			
Dist. 6 K. Fisher			
Dist. 7 C. Morkin			
Dist. 8 C. Jeanquart			
Dist. 9 R. Shaw			
Dist. 10 P. Rockwell			
Dist. 11 M. Rusnak			
Dist. 12 N. Norton			
Dist. 13 D. Vogel			
Dist. 14 H. Zettel			
Dist. 15 E. Gauger			
Dist. 16 D. Enigl			
Dist. 17 B. Bultman			
Dist. 18 V. Hancock			
Dist. 19 <i>vacant</i>			
Dist. 20 W. Kalms			
Dist. 21 J. Gunnlaugsson			

1 **BE IT RESOLVED**, That the Door County Board of  
 2 Supervisors, assembled this 12th day of November, 2025,  
 3 does hereby approve the 2026 Door County Budget and  
 4 Tax Levy as follows:

5	TOTAL EXPENSE	<u>\$127,347,762</u>
6		
7	LESS REVENUE	<u>\$94,441,604</u>
8		
9	2026 COUNTY TAX LEVY	<u>\$32,906,158</u>
10		
11	TAX RATE	<u>\$2.214595017</u>
12		

PER THOUSAND OF EQUALIZED VALUE

**BOARD ACTION**

Vote Required: Majority Vote of a Quorum

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Motion to Approve      Adopted   

1st \_\_\_\_\_ Defeated   

2<sup>nd</sup> \_\_\_\_\_

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

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

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

**FISCAL IMPACT:** Res. #2025-\_\_\_ sets the expected revenue and expenditure levels for the Door County budget year 2026. The levy cannot go over the set operational tax levy limit of \$27,666,990, excluding exempt amounts. Total tax levy which includes the exempt amounts would be \$32,906,158 or an increase of 2.77% from 2025. STW

**Certification:**

I, Jill M. Lau, Clerk of Door County, hereby certify that the above is a true and correct copy of a resolution that was adopted on the 12th day of November, 2025 by the Door County Board of Supervisors.

**SUBMITTED BY:**

\_\_\_\_\_  
 David Englebert, Chair  
 Door County Board of Supervisors

# **LAND ACKNOWLEDGEMENT STATEMENT**

***Door County, along with the lands our Facilities and Parks are located on, are the ancestral homelands of the Menominee Nation. Currently, there are 11 federally recognized Native American sovereign nations in Wisconsin. We acknowledge these indigenous communities who have stewarded this land throughout the generations and pay respect to their elders past and present.***

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**COUNTY OF DOOR**  
**MISSION, VISION, VALUES AND STRATEGIC PRIORITIES**

*(Adopted January 26, 2010, Resolution 2010-08)*

**The Mission of Door County Government**

Protect the people, economic vitality, and environment of Door County and enable its people to build productive communities, families and lives. Deliver all county services and programs in a respectful, professional manner and manage operations consistent with available human, natural and fiscal resources.

**Door County Government Vision Statement**

We envision a Door County government that people feel has helped make the county a better place to live. Door County government strives to be the leader in developing partnerships private and community organizations to deliver the programs and services people call for. We are a government that listens to its people, promotes a diverse and vital economy, values fiscal responsibility and enhances the natural and aesthetic qualities that have for so long made Door County a premier place to live, work, and visit.

**Core Values of Door County Government**

**Respect**

Treat all people as you would like to be treated, responsiveness to people, be user-friendly.

**Integrity**

Ensure public trust through honesty, fairness, consistency and follow-through.

**Openness and Accessibility**

People should feel they can approach and communicate freely with their county government.

**Fiscal Responsibility**

Accountability for the proper and efficient use of public funds and resources.

**Strategic Priorities**

- I. Promote a diverse and growing economy producing high quality jobs.
- II. Exercise sound financial management and build the County's fiscal strength while minimizing the property tax burden.
- III. Protect Door County's natural resources, especially water quality.
- IV. Plan and manage land use in Door County to promote responsible development and to preserve our natural and aesthetic strengths.
- V. Respond effectively to issues in Door County arising as our population ages and manages difficult economic times.

***Budget Message & Financial  
Summary  
2026 Budget***



## COUNTY OF DOOR

County Government Center  
421 Nebraska Street  
Sturgeon Bay, WI 54235

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

### 2026 Budget Financial Summary

For 2026, the departments were asked to produce a budget with only 'critical need' adjustments. All departments complied and there were a number of departments that were able to reduce their already "lean cost to continue" budgets.

The following financial summary is not meant to be all inclusive:

#### Tax Rates

The allowable tax levy for 2026 is restricted by the state levy limits which requires a 0% increase. The levy limit can be adjusted by the gain in net new construction or changes in the debt service, per State of Wisconsin mandate for debt incurred after July 1, 2005. For 2026 the levy limit is calculated as follows:

	<u>Levy Adjustment</u>	<u>2026 Tax Levy Limit</u>
2025 Tax Levy Capacity	0%	\$26,580,244
Gain Net New Construction	1.783%	\$473,926
Personal Property Adjustment		-\$171,250
<b>2026 Tax Levy Limit</b>		<b>\$26,882,920</b>
2017 Debt (ES/Community Center)	Outside Levy Limit	\$784,070
Bridge Aide	Outside Levy Limit	\$35,000
EMS	Outside Levy Limit	\$5,204,168
<b>2026 Total Allowable Tax Levy</b>		<b>\$32,906,158</b>

These amounts were added to the base to arrive at the total allowable tax levy of **\$32,906,158**. It is important to note that we are using the full levy amount for 2026.

	<u>2025</u>	<u>2026</u>	<u>% Change</u>
County Equalized Value	\$13,210,961,000	\$14,858,770,000	12.47%
Total Proposed Tax Levy	\$32,020,038	\$32,906,158	2.77%
<b>Tax Rate (per \$1000)</b>	<b>\$2.423747826</b>	<b>\$2.214595017</b>	<b>-8.63%</b>

Note from the table above the total equalized value in Door County with TID (Tax Increment District) out increased by 12.47% from 2025. The tax rate for the 2026 proposed budget is **\$2.214595017** per thousand dollars of assessed valuation. This is a decrease of approximately 21 cents. (The tax rate is required to be carried out by 9 decimal points.)

#### Departmental Summary

Below is a departmental summary of significant budget changes by department. Note that departments that had offsetting grants for revenue and expenses are not noted below as a significant change. To see the percent change in revenue or expenses, please refer to the 2026 Budget with Comparison Years.

Department	% Change Tax Levy	Comment
Administrator	6.26 %	Change in wages. No other significant changes.
ADRC	16.37%	Staff were moved from Human Services to ADRC budget.
Airport	-9.60%	Change in wages. No other significant changes.
Child Support	-47.40%	Change in wages. Increase revenue from state.
Clerk of Court / Circuit	1.2%	Change in wages. No other significant changes.
Corporation Counsel	10.11%	Change in wages. No other significant changes.
County Board	-2.18%	No significant changes.
County Clerk	4.56%	Change in wages. Funding for elections.
County Treasurer	1.76%	Change in wages. No other significant changes.
District Attorney	5.54%	Change in wages. No other significant changes.
Emergency Services	1.73%	Change in wages. No other significant changes.
Facilities & Parks	-0.98%	Change in wages. No other significant changes.
Finance	6.47%	Change in wages. No other significant changes.
Highway	0%	The Highway Department is budgeted as an internal service fund. That means that it operates much like a business and is self-supporting.
Human Resources	-7.48%	Change in wages. Reduction in training.
Health & Human Services	-0.79%	Staff were moved from Human Services to ADRC budget.
Land Use Services	-2.82%	Change in wages. No other significant changes.
Library	2.05%	Change in wages. No other significant changes.
Medical Examiner	5.0%	The medical examiner is a contracted service with Brown County.
Museum	-14.3%	Change in wages. No other significant changes.
Register of Deeds	-20.02%	Change in wages. Increase revenue projections.
Sheriff	5.12%	Change in wages. Addition one new Security Deputy.
Soil/Water Conservation	2.6%	Change in wages. No other significant changes.
Technology Services	4.24%	Change in wages. No other significant changes.
Transportation	-4.35%	Change in wages. Minor changes in grant allocations.
UW Extension	-28.52%	Change in wages. Reduction from full time to part time for one staff member.
Veteran Services	5.48%	Change in wages. No other significant changes.

### Non-Department Summary

#### General Administration

This account houses revenues and expenditures that cannot be directly allocated to a department. Examples are sales tax, state shared revenues, interest revenues etc. With the current economic climate, investments were budgeted conservatively at \$3,200,000.

Sales tax was budgeted at \$6,200,000 in 2024 and the actual revenues exceeded budget by \$257,300. This amount per County Board Resolution will be used to offset the tax levy in 2026. \$6,200,000 was budgeted for 2026 sales tax collections.

#### Debt Service

The debt service tax levy for the 2026 budget is \$784,470 (not including related professional services).

#### Salary

Salary, wages and fringe benefits make up approximately 33.41% of the total budget, and 40.4% of the budget excluding capital projects. Fringe benefits (FICA, retirement, workers comp, and life insurance, medical and dental) represents approximately 32.9% of the total salary, wages and fringe benefit numbers.

Retirement (pension) Rates

The County's share for general employees and elected officials went from 6.95% to 7.20% and protective employees went from 14.95% to 14.70%. Employees not covered by a bargaining contract to contribute 7.20% of the retirement rate. The County WRS share for general and elected employees amounts to approximately \$1,525,000. The County WRS share represented employees is \$1,097,000 for 2026.

Medical Benefits

The overall medical plan costs increased by 3.62% and based on our employee division between the plans our premiums increased by 4.08%.

Health Plan

	Monthly	Annual	15% Employee Month/Annual
Single	\$1,188.85	\$14,266.20	\$178.33 / \$2,139.96
Family	\$2,970.79	\$35,649.48	\$445.62 / \$5,347.44

Full time (40 hours per week) employees will pay a cost share of 15% (minus Wellness reduction)

Employees who work 30 to 39 hours per week will have a 30% cost share.

Employees who work 24 to 29 hours per week will have a 45% cost share.

Dental Plan

	Monthly	Annual
Single	\$42.58	\$510.96
Family	\$106.51	\$1,278.12

Workers Compensation

The 2026 budget for Workers Compensation is \$423,150 which is an -4.26% change from 2025.

County Roads and Bridges

Overall, the fund tax levy is budgeted at a -5.00% decrease. Revenues for 2026 are down with less State and Federal aid (other county road construction expenditures are under Capital Projects below).

Capital Projects

Capital Projects tax levy expenditures decreased in total by 9% from 2025. The 2026-2029 CIP (Capital Improvement Program) was adopted by the County Board. The 2026 includes the following projects:

Admin - Addressing:	\$ 0	Started in 2025 and will continue into 2026
Airport:	\$7,700,674	N/S Runway scheduled for 2026
	\$2,150,324	Snow Removal Building scheduled for 2026
	\$1,148,000	Taxiway schedule for 2026
	\$ 10,000	Airport Master Plan
Highway:	\$4,584,608	Annual miles of road construction
EM Management:	\$ 210,000	Event – vehicle barriers
EMS:	\$1,400,000	Project allocation is \$900,000 for 2026. Planned for 2027.
Facilities & Parks:	\$ 125,000	Fiber for Cana Island
Library :	\$ 200,000	Project allocation. Project is planned for 2030.
Museum:	\$5,042,851	Museum project (project should be lower than allocation)
	\$22,858,270	

For the 2026 Capital projects the tax levy portion of the projects are \$4,719,378.

Note that the budget also includes transferring \$13,000,000 from the undesignated fund to the Communications project which has started in 2025 and will continue through 2028.

## Door County 2026 Budget with Comparison Years

Department	2024 Adopted				Per Cent Change Tax Levy 2023/2024	2025 Adopted				Per Cent Change Tax Levy 2024/2025	2026 Proposed				Per Cent Change Tax Levy 2025/2026
	Revenues	Expenditure	Tax Levy			Revenues	Expenditure	Tax Levy			Revenues	Expenditure	Tax Levy		
<b>General Fund</b>															
General Administration	8,346,147	5,685,447	(2,660,700)	-422.93%	9,491,536	5,151,822	(4,339,714)	-63.10%	10,229,552	17,752,801	7,523,249		273.36%		
-- Sales Tax Reserve Applied	2,126,860		(2,126,860)	10.07%	1,415,380		(1,415,380)	33.45%	257,300		(257,300)		81.82%		
-- Other Reserves Applied	3,335,169		(3,335,169)	93.75%	3,258,920		(3,258,920)	2.29%	15,825,000		(15,825,000)		-385.59%		
-- Workers Comp. Applied			-	N/A			-	N/A			-		N/A		
-- Fund Balance Applied			-	-100.00%			-	N/A			-		N/A		
Administrator	128,275	458,640	330,365	13.71%	95,069	433,551	338,482	2.46%	97,806	457,487	359,681		6.26%		
Airport	78,860	263,675	184,815	6.70%	62,260	230,609	168,349	-8.91%	135,678	287,868	152,190		-9.60%		
Child Support	570,531	665,334	94,803	68.47%	581,632	679,975	98,343	3.73%	569,948	621,679	51,731		-47.40%		
Clerk of Court/Circuit Court	485,800	1,181,885	696,085	9.39%	511,200	1,216,549	705,349	1.33%	548,900	1,262,692	713,792		1.20%		
Corporation Counsel	7,500	521,169	513,669	-0.30%	7,500	496,624	489,124	-4.78%	7,500	546,092	538,592		10.11%		
County Board	-	290,044	290,044	-1.96%	-	283,605	283,605	-2.22%	-	277,419	277,419		-2.18%		
County Clerk	38,000	355,930	317,930	39.60%	34,000	372,843	338,843	6.58%	36,200	390,502	354,302		4.56%		
County Treasurer	531,950	235,631	(296,319)	0.30%	524,700	264,081	(260,619)	12.05%	531,450	275,424	(256,026)		1.76%		
District Attorney	58,850	482,026	423,176	11.61%	70,100	489,609	419,509	-0.87%	78,550	521,289	442,739		5.54%		
911 Dispatch	263,346	1,377,935	1,114,589	N/A	270,802	1,493,281	1,222,479	9.68%	409,379	1,553,636	1,144,257		-6.40%		
Facilities & Parks	245,220	3,402,834	3,157,614	2.15%	487,814	3,568,943	3,081,129	-2.42%	1,329,986	4,381,052	3,051,066		-0.98%		
Finance	-	768,439	768,439	9.56%	3,730	771,008	767,278	-0.15%	-	816,885	816,885		6.47%		
Human Resources	-	610,966	610,966	6.56%	-	605,238	605,238	-0.94%	-	559,938	559,938		-7.48%		
Land Use Services	320,500	1,023,322	702,822	-25.17%	473,500	1,222,845	749,345	6.62%	512,900	1,241,138	728,238		-2.82%		
Library	78,122	2,086,272	2,008,150	12.09%	90,767	2,108,177	2,017,410	0.46%	178,214	2,236,954	2,058,740		2.05%		
Medical Examiner	-	113,770	113,770	6.50%	-	113,770	113,770	0.00%	-	119,459	119,459		5.00%		
Museum	-	194,242	194,242	10.61%	-	212,498	212,498	9.40%	10,000	192,465	182,465		-14.13%		
Register of Deeds	483,400	343,166	(140,234)	4.30%	515,350	373,686	(141,664)	-1.02%	565,350	395,321	(170,029)		-20.02%		
Real Property/LIO	132,066	373,358	241,292	N/A	119,817	405,967	286,150	18.59%	145,300	444,278	298,978		4.48%		
Sheriff	1,406,046	10,097,082	8,691,036	1.46%	1,202,670	10,215,661	9,012,991	3.70%	1,327,185	10,801,605	9,474,420		5.12%		
Soil/Water Conservation	470,870	1,122,703	651,833	8.59%	541,675	1,259,774	718,099	10.17%	470,096	1,206,860	736,764		2.60%		
Technology Services	123,175	2,169,487	2,046,312	21.86%	206,257	2,274,817	2,068,560	1.09%	122,564	2,278,863	2,156,299		4.24%		
T.S. Equipment Outlay	-	83,041	83,041	N/A	-	86,815	86,815	4.54%	-	100,955	100,955		16.29%		
Transportation	826,188	983,594	157,406	-10.41%	901,478	1,189,656	288,178	83.08%	891,707	1,167,347	275,640		-4.35%		
UW Extension	-	226,105	226,105	-4.57%	-	212,431	212,431	-6.05%	3,295	155,136	151,841		-28.52%		
Veterans' Services	12,000	213,146	201,146	-3.63%	16,813	214,150	197,337	-1.89%	16,813	224,970	208,157		5.48%		
<b>Total General Fund</b>	<b>20,068,875</b>	<b>35,329,243</b>	<b>15,260,368</b>	<b>-2.48%</b>	<b>20,882,970</b>	<b>35,947,985</b>	<b>15,065,015</b>	<b>-1.28%</b>	<b>34,300,673</b>	<b>50,270,115</b>	<b>15,969,442</b>		<b>6.00%</b>		

## Door County 2026 Budget with Comparison Years

Department	2024 Adopted				Per Cent Change Tax Levy 2023/2024	2025 Adopted				Per Cent Change Tax Levy 2024/2025	2026 Proposed				Per Cent Change Tax Levy 2025/2026
	Revenues	Expenditure	Tax Levy			Revenues	Expenditure	Tax Levy			Revenues	Expenditure	Tax Levy		
<b>Special Revenue Fund</b>															
Health & Human Services	8,637,634	13,578,101	4,940,467	17.04%	9,477,048	14,159,260	4,682,212	-5.23%	7,550,776	12,196,187	4,645,411	-0.79%			
County Roads & Bridges	5,583,851	6,033,678	449,827	0.60%	5,855,255	6,293,437	438,182	-2.59%	5,780,978	6,197,237	416,259	-5.00%			
Jail Assessment	22,500	22,500	-	0.00%	22,500	22,500	-	0.00%	22,500	22,500	-	0.00%			
Library State Program	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%			
Recycling/Landfill	211,732	301,591	89,859	-16.75%	151,687	239,591	87,904	-2.18%	268,239	314,163	45,924	-47.76%			
Revolving Loan	49,960	49,960	-	0.00%	166,994	166,994	-	0.00%	189,102	189,102	-	0.00%			
Sr. Resource Center/ADRC	1,320,666	1,989,940	669,274	22.31%	1,277,680	2,211,004	933,324	39.45%	1,127,471	2,213,577	1,086,106	16.37%			
<b>Total Spec. Revenue Fund</b>	<b>15,826,343</b>	<b>21,975,770</b>	<b>6,149,427</b>	<b>15.52%</b>	<b>16,951,164</b>	<b>23,092,786</b>	<b>6,141,622</b>	<b>-0.13%</b>	<b>14,939,066</b>	<b>21,132,766</b>	<b>6,193,700</b>	<b>0.85%</b>			
<b>Debt Service</b>															
Debt Service '05 Refunding	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A			
Debt Service '15 Refunding	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A			
Debt Service '17 New Debt	-	786,445	786,445	-0.13%	-	788,845	788,845	0.31%	-	784,470	784,470	-0.55%			
<b>Total Debt Service</b>	<b>-</b>	<b>786,445</b>	<b>786,445</b>	<b>-0.13%</b>	<b>-</b>	<b>788,845</b>	<b>788,845</b>	<b>0.31%</b>	<b>-</b>	<b>784,470</b>	<b>784,470</b>	<b>-0.55%</b>			
<b>Internal Service Fund</b>															
Highway Department	11,938,478	11,938,478	-	0.00%	12,051,116	12,051,116	-	0.00%	12,913,275	12,913,275	-	0.00%			
Medical/Dental Insurance	10,012,070	10,012,070	-	0.00%	10,874,134	10,874,134	-	0.00%	9,351,779	9,351,779	-	0.00%			
Workers Compensation	427,000	427,000	-	0.00%	442,000	442,000	-	0.00%	423,150	423,150	-	0.00%			
<b>Total Internal Service Fund</b>	<b>22,377,548</b>	<b>22,377,548</b>	<b>-</b>	<b>0.00%</b>	<b>23,367,250</b>	<b>23,367,250</b>	<b>-</b>	<b>0.00%</b>	<b>22,688,204</b>	<b>22,688,204</b>	<b>-</b>	<b>0.00%</b>			
<b>Agency Fund</b>															
Dog Licenses	6,400	6,400	-	0.00%	6,000	6,000	-	0.00%	6,000	6,000	-	0.00%			
Inmate Trust Account	148,000	148,000	-	0.00%	147,000	147,000	-	0.00%	130,860	130,860	-	0.00%			
<b>Total Agency Fund</b>	<b>154,400</b>	<b>154,400</b>	<b>-</b>	<b>0.00%</b>	<b>153,000</b>	<b>153,000</b>	<b>-</b>	<b>0.00%</b>	<b>136,860</b>	<b>136,860</b>	<b>-</b>	<b>0.00%</b>			
<b>Capital Projects Fund</b>															
Capital Projects	12,460,169	17,126,316	4,666,147	0.83%	14,599,231	19,801,188	5,201,957	11.48%	17,615,099	22,334,477	4,719,378	-9.28%			
Cap. Projects-2017 Borrowing	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A			
<b>Total Capital Projects Fund</b>	<b>12,460,169</b>	<b>17,126,316</b>	<b>4,666,147</b>	<b>0.83%</b>	<b>14,599,231</b>	<b>19,801,188</b>	<b>5,201,957</b>	<b>11.48%</b>	<b>17,615,099</b>	<b>22,334,477</b>	<b>4,719,378</b>	<b>-9.28%</b>			
<b>Total w/o Ambulance/Brdg. Aid</b>	<b>70,887,335</b>	<b>97,749,722</b>	<b>26,862,387</b>	<b>1.80%</b>	<b>75,953,615</b>	<b>103,151,054</b>	<b>27,197,439</b>	<b>1.25%</b>	<b>89,679,902</b>	<b>117,346,892</b>	<b>27,666,990</b>	<b>1.73%</b>			
<b>Special Projects Fund</b>															
Special Projects	1,928,122	1,928,122	-		1,903,661	1,903,661	-	0.00%	1,161,398	1,161,398	-	0.00%			
<b>Outside Cap</b>															
Ambulance	2,848,038	7,616,483	4,768,445	11.43%	3,228,808	8,016,407	4,787,599	0.40%	3,600,304	8,804,472	5,204,168	8.70%			
Bridge Aid	-	35,000	35,000	40.00%	-	35,000	35,000	0.00%	-	35,000	35,000	0.00%			
<b>Total Outside Cap</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>40.00%</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>0.00%</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>0.00%</b>			
<b>TOTAL</b>	<b>73,735,373</b>	<b>105,401,205</b>	<b>31,665,832</b>	<b>3.18%</b>	<b>81,086,084</b>	<b>113,106,122</b>	<b>32,020,038</b>	<b>1.12%</b>	<b>94,441,604</b>	<b>127,347,762</b>	<b>32,906,158</b>	<b>2.77%</b>			
				<b>Incr</b>				<b>Incr</b>				<b>Incr</b>			
	<b>Total</b>	<b>Rate/\$1,000</b>	<b>Eq Val</b>		<b>Total</b>	<b>Rate/\$1,000</b>	<b>Eq Val</b>		<b>Total</b>	<b>Rate/\$1,000</b>	<b>Eq Val</b>				
E.V.(TIDOUT)	12,130,629,600	\$ 2.610403008	22.76%	E.V.(TIDOUT)	13,210,961,000	\$ 2.423747826	8.91%	E.V.(TIDOUT)	14,858,770,000	\$ 2.214595017	12.47%				
Decrease in Tax Rate from 2023		-15.95%		Decrease in Tax Rate from 2024		-7.15%		Decrease in Tax Rate from 2025		-8.63%					

Notice of Public Hearing  
Door County 2026 Budget

Residents and taxpayers take notice that the Door County Board of Supervisors has arranged for a public hearing on the Proposed 2026 Budget for Door County to be held in the County Board Room, 1st Floor, Door County Government Center, Sturgeon Bay, Wisconsin at 9:00 a.m. on Wednesday, November 12, 2025 and on Thursday, November 13, 2025, if necessary.

Public inspection of a budget summary may be made at the office of the County Clerk, 1st Floor, Door County Government Center, Sturgeon Bay, Wisconsin.

**BUDGET SUMMARY-GENERAL FUND**

	<u>2025 Adopted Budget</u>	<u>2026 Proposed Budget</u>	<u>% Change</u>		<u>2025 Adopted Budget</u>	<u>2026 Proposed Budget</u>	<u>% Change</u>
<b>Revenues</b>				<b>Expenditures</b>			
Property Tax	\$19,852,614	\$21,173,610	6.65%	General Government	\$16,772,123	\$29,570,208	76.31%
Other Taxes	\$6,234,120	\$6,265,120	0.50%	Public Safety	\$19,725,349	\$21,159,713	7.27%
Intergovernmental Revenues	\$3,690,603	\$4,349,863	17.86%	Public Works	\$230,609	\$287,868	24.83%
Licenses and Permits	\$356,000	\$395,400	11.07%	Health and Human Services	\$894,125	\$846,649	-5.31%
Fines, Forfeitures and Penalties	\$128,400	\$138,700	8.02%	Culture, Recreation and Education	\$3,859,567	\$4,762,151	23.39%
Public Charges for Service	\$4,062,865	\$4,665,781	14.84%	Conservation and Development	\$2,482,619	\$2,447,998	-1.39%
Miscellaneous Revenues	\$3,536,782	\$4,462,100	26.16%	Total General Fund Expenditures	\$43,964,392	\$59,074,587	34.37%
Other Financing Sources	\$6,103,008	\$17,624,013	188.78%				
<b>Total General Fund Revenues</b>	<b>\$43,964,392</b>	<b>\$59,074,587</b>	<b>34.37%</b>				

<b>All Governmental and Proprietary Funds Combined</b>	<u>Unassigned Fund Balance</u>	<u>2025 Estimated Revenues</u>	<u>2026 Proposed Revenues</u>	<u>% Change Revenue</u>	<u>2025 Estimated Expenditures</u>	<u>2026 Proposed Expenditures</u>	<u>% Change Expenditure</u>	<u>Estimated Unassigned Fund Balance Dec. 31, 2025</u>
	<u>Jan. 1, 2025</u>							
General Fund	\$33,441,650	\$33,029,213	\$59,074,587	78.86%	\$38,721,786	\$59,074,587	52.56%	\$27,749,077
Debt Service Fund	\$0	\$788,845	\$784,470	-0.55%	\$788,845	\$784,470	-0.55%	\$1
Special Revenue Funds	\$0	\$21,003,569	\$22,329,164	6.31%	\$21,097,557	\$22,329,164	5.84%	(\$93,989)
Internal Service Funds	\$12,435,681	\$24,256,565	\$24,763,642	2.09%	\$23,771,125	\$24,763,642	4.18%	\$12,921,121
Capital Projects Funds	\$0	\$5,281,212	\$22,334,477	322.90%	\$5,422,128	\$22,334,477	311.91%	(\$140,916)
<b>Total</b>	<b>\$45,877,331</b>	<b>\$84,359,404</b>	<b>\$129,286,340</b>	<b>53.26%</b>	<b>\$89,801,441</b>	<b>\$129,286,340</b>	<b>43.97%</b>	<b>\$40,435,295</b>

<b>Property Tax Contributions by Fund</b>	<u>2024 Property Tax Contribution</u>	<u>2025 Proposed Property Tax Contribution</u>	<u>% Change Tax Levy</u>
General Fund	\$19,852,614	\$21,173,610	6.65%
Debt Service Fund	\$788,845	\$784,470	-0.55%
Special Revenue Funds	\$6,176,622	\$6,228,700	0.84%
Internal Service Funds	\$0	\$0	0.00%
Capital Projects Funds	\$5,201,957	\$4,719,378	-9.28%
<b>Total</b>	<b>\$32,020,038</b>	<b>\$32,906,158</b>	<b>2.77%</b>

## Door County Apportionment 2025 Taxes, Collected in 2026 and Used for 2026 Budget

Municipality	2025 Equalized Value for County Taxes (TIDOUT)	2025 Ratio for County Bridge Aids (Towns & Villages Only)	Wisconsin Department of Administration (DOA) Charitable and Penal -	County Taxes					Total Taxes (d+i)
				County Bridge Aid 35,000.00	Countywide Emergency Services 5,204,168.00	All Other County Taxes 33,866,990.00	County Sales Tax Credit (6,200,000.00)	Total County Taxes/Credit (e+f+g+h) 32,906,158.00	
Town of Bailey Harbor	0.072890879	0.081892673	-	2,866.24	379,336.38	2,468,594.67	(451,923.45)	2,398,873.84	2,398,873.84
Town of Brussels	0.010377851	0.011659483	-	408.08	54,008.08	351,466.58	(64,342.68)	341,540.06	341,540.06
Town of Clay Banks	0.008420091	0.009459946	-	331.10	43,819.57	285,163.14	(52,204.56)	277,109.25	277,109.25
Town of Egg Harbor	0.086179394	0.096822278	-	3,388.78	448,492.04	2,918,636.67	(534,312.24)	2,836,205.25	2,836,205.25
Town of Forestville	0.010445461	0.011735443	-	410.74	54,359.93	353,756.32	(64,761.86)	343,765.13	343,765.13
Town of Gardner	0.033170888	0.037267388	-	1,304.36	172,626.87	1,123,398.13	(205,659.51)	1,091,669.85	1,091,669.85
Town of Gibraltar	0.100469231	0.112876865	-	3,950.69	522,858.76	3,402,590.44	(622,909.23)	3,306,490.66	3,306,490.66
Town of Jacksonport	0.041099681	0.046175362	-	1,616.14	213,889.64	1,391,922.49	(254,818.02)	1,352,610.25	1,352,610.25
Town of Liberty Grove	0.134993199	0.151664434	-	5,308.27	702,527.29	4,571,813.32	(836,957.83)	4,442,691.05	4,442,691.05
Town of Nasewaupsee	0.052279960	0.058736371	-	2,055.77	272,073.69	1,770,564.88	(324,135.75)	1,720,558.59	1,720,558.59
Town of Sevastopol	0.102958118	0.115673122	-	4,048.56	535,811.34	3,486,881.55	(638,340.33)	3,388,401.12	3,388,401.12
Town of Sturgeon Bay	0.025566383	0.028723751	-	1,005.33	133,051.75	865,856.44	(158,511.57)	841,401.95	841,401.95
Town of Union	0.020070773	0.022549450	-	789.23	104,451.67	679,736.67	(124,438.79)	660,538.78	660,538.78
Town of Washington	0.037545498	0.042182249	-	1,476.37	195,393.08	1,271,553.01	(232,782.09)	1,235,640.37	1,235,640.37
Village of Egg Harbor	0.054605233	0.061348807	-	2,147.21	284,174.81	1,849,314.88	(338,552.44)	1,797,084.46	1,797,084.46
Village of Ephraim	0.043279982	0.048624924	-	1,701.87	225,236.30	1,465,762.72	(268,335.89)	1,424,365.00	1,424,365.00
Village of Forestville	0.003014307	0.003386564	-	118.53	15,686.96	102,085.51	(18,688.70)	99,202.30	99,202.30
Village of Sister Bay	0.052711220	0.059220890	-	2,072.73	274,318.04	1,785,170.36	(326,809.56)	1,734,751.57	1,734,751.57
City of Sturgeon Bay	0.109921851	-	-	-	572,051.80	3,722,722.22	(681,515.50)	3,613,258.52	3,613,258.52
<b>TOTAL</b>	<b>1.000000000</b>	<b>1.000000000</b>	<b>-</b>	<b>35,000.00</b>	<b>5,204,168.00</b>	<b>33,866,990.00</b>	<b>(6,200,000.00)</b>	<b>32,906,158.00</b>	<b>32,906,158.00</b>

**Door County Tax Apportionment -County Only**  
**2025 Taxes, Collected in 2026 and Used for 2026 Budget, with Comparison Year**

<u>Municipality</u>	<u>2025 Taxes - Bridge Aid Apportionment Percentage</u>	<u>2025 Taxes - County Apportionment Percentage</u>	<u>2024 Taxes - Bridge Aid Apportionment Percentage</u>	<u>2024 Taxes - County Apportionment Percentage</u>	<u>2025 County Tax Levy (2026 Budget)</u>	<u>2024 County Tax Levy (2025 Budget)</u>	<u>% County Tax Levy Increase/ Decrease, 2023 from 2022</u>
Town of Bailey Harbor	0.081892673	0.072890879	0.079929658	0.071038352	2,398,873.84	2,274,961.93	5.45%
Town of Brussels	0.011659483	0.010377851	0.011112599	0.009876443	341,540.06	316,287.34	7.98%
Town of Clay Banks	0.009459946	0.008420091	0.009601507	0.008533444	277,109.25	273,278.59	1.40%
Town of Egg Harbor	0.096822278	0.086179394	0.095559211	0.084929287	2,836,205.25	2,719,811.04	4.28%
Town of Forestville	0.011735443	0.010445461	0.011136302	0.009897509	343,765.13	316,961.96	8.46%
Town of Gardner	0.037267388	0.033170888	0.039715800	0.035297849	1,091,669.85	1,130,393.10	-3.43%
Town of Gibraltar	0.112876865	0.100469231	0.114438739	0.101708672	3,306,490.66	3,257,161.10	1.51%
Town of Jacksonport	0.046175362	0.041099681	0.048917926	0.043476338	1,352,610.25	1,392,304.45	-2.85%
Town of Liberty Grove	0.151664434	0.134993199	0.145988619	0.129748971	4,442,691.05	4,155,135.37	6.92%
Town of Nasewaupee	0.058736371	0.052279960	0.063283165	0.056243600	1,720,558.59	1,801,168.60	-4.48%
Town of Sevastopol	0.115673122	0.102958118	0.112855841	0.100301855	3,388,401.12	3,212,108.59	5.49%
Town of Sturgeon Bay	0.028723751	0.025566383	0.028211808	0.025073551	841,401.95	802,965.89	4.79%
Town of Union	0.022549450	0.020070773	0.022657932	0.020137483	660,538.78	644,891.19	2.43%
Town of Washington	0.042182249	0.037545498	0.041362701	0.036761549	1,235,640.37	1,177,267.24	4.96%
Village of Egg Harbor	0.061348807	0.054605233	0.060310286	0.053601422	1,797,084.46	1,716,554.37	4.69%
Village of Ephraim	0.048624924	0.043279982	0.050309533	0.044713144	1,424,365.00	1,431,912.44	-0.53%
Village of Forestville	0.003386564	0.003014307	0.003202697	0.002846432	99,202.30	91,155.32	8.83%
Village of Sister Bay	0.059220890	0.052711220	0.061405676	0.054574962	1,734,751.57	1,747,731.43	-0.74%
City of Sturgeon Bay	-	0.109921851	-	0.111239137	3,613,258.52	3,557,988.05	1.55%
<b>Totals</b>	<b>1.00000000</b>	<b>1.00000000</b>	<b>1.00000000</b>	<b>1.00000000</b>	<b>32,906,158.00</b>	<b>32,020,038.00</b>	<b>2.77%</b>

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

Municipality	2017 Taxes, Collected in 2018	2018 Taxes, Collected in 2019	2019 Taxes, Collected in 2020	2020 Taxes, Collected in 2021	2021 Taxes, Collected in 2022	2022 Taxes, Collected in 2023	2023 Taxes, Collected in 2024	2024 Taxes, Collected in 2025	2025 Taxes, Collected in 2026	% Increase 2025 Over 2024
Town of Bailey Harbor	1,985,080.47	2,088,139.19	2,070,958.03	2,104,260.57	2,068,171.93	2,191,332.28	2,334,768.94	2,274,961.93	2,398,873.84	5.45%
Town of Brussels	356,787.67	363,925.20	364,183.74	345,018.54	348,006.68	350,115.26	334,799.85	316,287.34	341,540.06	7.98%
Town of Clay Banks	289,992.51	293,453.36	281,898.77	262,129.88	255,574.18	238,893.57	252,370.50	273,278.59	277,109.25	1.40%
Town of Egg Harbor	2,186,216.05	2,168,128.36	2,336,031.38	2,407,309.50	2,401,844.71	2,531,432.74	2,677,607.38	2,719,811.04	2,836,205.25	4.28%
Town of Forestville	345,238.92	349,194.12	348,981.66	327,045.42	351,217.62	332,225.31	335,856.23	316,961.96	343,765.13	8.46%
Town of Gardner	951,945.79	1,008,052.25	1,030,767.02	1,055,099.62	1,020,101.08	1,024,405.14	1,067,737.85	1,130,393.10	1,091,669.85	-3.43%
Town of Gibraltar	3,012,584.16	3,156,581.02	3,116,869.86	3,181,801.13	3,224,117.57	3,208,949.18	3,150,683.53	3,257,161.10	3,306,490.66	1.51%
Town of Jacksonport	1,162,279.87	1,160,212.11	1,188,810.35	1,209,922.48	1,162,182.12	1,216,509.37	1,253,340.03	1,392,304.45	1,352,610.25	-2.85%
Town of Liberty Grove	3,774,601.06	3,906,622.33	3,941,077.21	3,941,975.62	3,656,971.61	4,068,158.04	4,181,528.63	4,155,135.37	4,442,691.05	6.92%
Town of Nasewaupsee	1,531,883.78	1,586,303.16	1,595,394.86	1,604,975.93	1,707,597.77	1,654,872.56	1,737,168.63	1,801,168.60	1,720,558.59	-4.48%
Town of Sevastopol	2,955,971.15	2,993,952.74	3,080,203.36	3,102,622.99	3,154,258.28	3,085,115.48	3,009,980.07	3,212,108.59	3,388,401.12	5.49%
Town of Sturgeon Bay	763,501.06	752,836.04	741,695.43	757,472.01	812,066.06	780,431.19	796,482.05	802,965.89	841,401.95	4.79%
Town of Union	637,864.75	648,978.00	628,596.14	639,581.10	609,225.59	635,636.62	639,847.13	644,891.19	660,538.78	2.43%
Town of Washington	1,149,656.27	1,154,515.53	1,188,333.83	1,173,825.05	1,163,173.19	1,173,553.24	1,179,749.57	1,177,267.24	1,235,640.37	4.96%
Village of Egg Harbor	1,539,482.52	1,513,385.97	1,574,244.99	1,637,931.94	1,480,361.67	1,499,433.55	1,657,743.68	1,716,554.37	1,797,084.46	4.69%
Village of Ephraim	1,373,838.13	1,472,527.74	1,524,767.51	1,513,119.02	1,507,964.63	1,513,355.79	1,525,546.47	1,431,912.44	1,424,365.00	-0.53%
Village of Forestville	90,375.33	95,162.93	94,880.38	92,512.75	93,041.74	84,980.40	91,968.46	91,155.32	99,202.30	8.83%
Village of Sister Bay	1,659,608.33	1,700,952.26	1,713,778.57	1,826,453.78	1,597,915.94	1,676,801.35	1,908,440.06	1,747,731.43	1,734,751.57	-0.74%
City of Sturgeon Bay	3,187,921.18	3,360,622.89	3,506,734.91	3,511,319.67	3,359,256.63	3,426,395.15	3,532,480.44	3,557,988.05	3,613,258.52	1.55%
<b>TOTAL</b>	<b>28,954,829.00</b>	<b>29,773,545.20</b>	<b>30,328,208.00</b>	<b>30,694,377.00</b>	<b>29,973,049.00</b>	<b>30,692,596.22</b>	<b>31,668,099.50</b>	<b>32,020,038.00</b>	<b>32,906,158.00</b>	<b>2.77%</b>

### Recap Tax Total Apportionment

Tax Levy Adopted	29,348,200.00	30,408,079.00	30,796,320.00	31,048,574.00	30,005,182.00	31,286,577.00	33,062,387.00	33,397,439.00	33,866,990.00
County Bridge Aid	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	35,000.00	35,000.00	35,000.00
Countywide EMS	3,331,629.00	3,087,705.00	3,255,100.00	3,369,015.00	3,942,867.00	4,279,458.00	4,768,445.00	4,787,599.00	5,204,168.00
County Sales Tax Credit	(3,750,000.00)	(3,750,000.00)	(3,750,000.00)	(3,750,000.00)	(4,000,000.00)	(4,900,000.00)	(6,200,000.00)	(6,200,000.00)	(6,200,000.00)
State Forest Tax	-	-	-	-	-	-	-	-	-
State Special Charges	-	2,761.20	1,788.00	1,788.00	-	1,561.22	2,267.50	-	-
County Chargebacks	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>28,954,829.00</b>	<b>29,773,545.20</b>	<b>30,328,208.00</b>	<b>30,694,377.00</b>	<b>29,973,049.00</b>	<b>30,692,596.22</b>	<b>31,668,099.50</b>	<b>32,020,038.00</b>	<b>32,906,158.00</b>

DATE 08/08/2025

EQNNC802WI

## NET NEW CONSTRUCTION 2025

COMUN CODE	MUNICIPALITY	2024 EQUALIZED VALUE	2025 NET NEW CONSTRUCTION	PERCENT
15002	TOWN OF BAILEYS HARBOR	938,484,900	15,102,100	1.61%
15004	TOWN OF BRUSSELS	130,477,300	1,997,900	1.53%
15006	TOWN OF CLAY BANKS	112,735,000	674,700	0.60%
15008	TOWN OF EGG HARBOR	1,121,997,500	26,930,000	2.40%
15010	TOWN OF FORESTVILLE	130,755,600	5,773,600	4.42%
15012	TOWN OF GARDNER	466,318,500	5,377,300	1.15%
15014	TOWN OF GIBRALTAR	1,360,109,200	19,233,400	1.41%
15016	TOWN OF JACKSONPORT	574,364,200	7,200,000	1.25%
15018	TOWN OF LIBERTY GROVE	1,714,108,600	36,840,200	2.15%
15020	TOWN OF NASEWAUPEE	743,032,000	-3,818,500	-0.51%
15022	TOWN OF SEVASTOPOL	1,325,083,900	16,451,600	1.24%
15024	TOWN OF STURGEON BAY	331,245,700	376,000	0.11%
15026	TOWN OF UNION	266,035,500	5,577,300	2.10%
15028	TOWN OF WASHINGTON	485,655,400	5,871,600	1.21%
15118	VILLAGE OF EGG HARBOR	708,126,300	38,468,200	5.43%
15121	VILLAGE OF EPHRAIM	590,703,600	8,205,300	1.39%
15127	VILLAGE OF FORESTVILLE	37,604,100	212,200	0.56%
15181	VILLAGE OF SISTER BAY	890,602,100	15,777,300	1.77%
15281	CITY OF STURGEON BAY	1,605,849,800	35,046,500	2.18%
15999	COUNTY OF DOOR	13,533,289,200	241,296,700	1.78%

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

TID303WI

Report Used for Apportionment of County Levy

Date: 08/08/2025

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## DOOR County

## 2025 County Apportionment

District	Equalized Value Reduced by TID Value Increment	% to Total
Baileys Harbor	1,083,068,800	.072890879
Brussels	154,202,100	.010377851
Clay Banks	125,112,200	.008420091
Egg Harbor	1,280,519,800	.086179394
Forestville	155,206,700	.010445461
Gardner	492,878,600	.033170888
Gibraltar	1,492,849,200	.100469231
Jacksonport	610,690,700	.041099681
Liberty Grove	2,005,832,900	.134993199
Nasewaupee	776,815,900	.052279960
Sevastopol	1,529,831,000	.102958118
Sturgeon Bay	379,885,000	.025566383
Union	298,227,000	.020070773
Washington	557,879,900	.037545497
<b>Town Total</b>	<b>10,942,999,800</b>	<b>.736467406</b>
Egg Harbor	811,366,600	.054605233
Ephraim	643,087,300	.043279982
Forestville	44,788,900	.003014307
Sister Bay	783,223,900	.052711220
<b>Village Total</b>	<b>2,282,466,700</b>	<b>.153610743</b>
Sturgeon Bay	1,633,303,500	.109921851
<b>City Total</b>	<b>1,633,303,500</b>	<b>.109921851</b>
<b>County Total</b>	<b>14,858,770,000</b>	<b>1.000000000</b>

TID303WI

Report Used for Apportionment of County Levy

Date: 08/08/2025

## DOOR County

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## 2025 County Apportionment

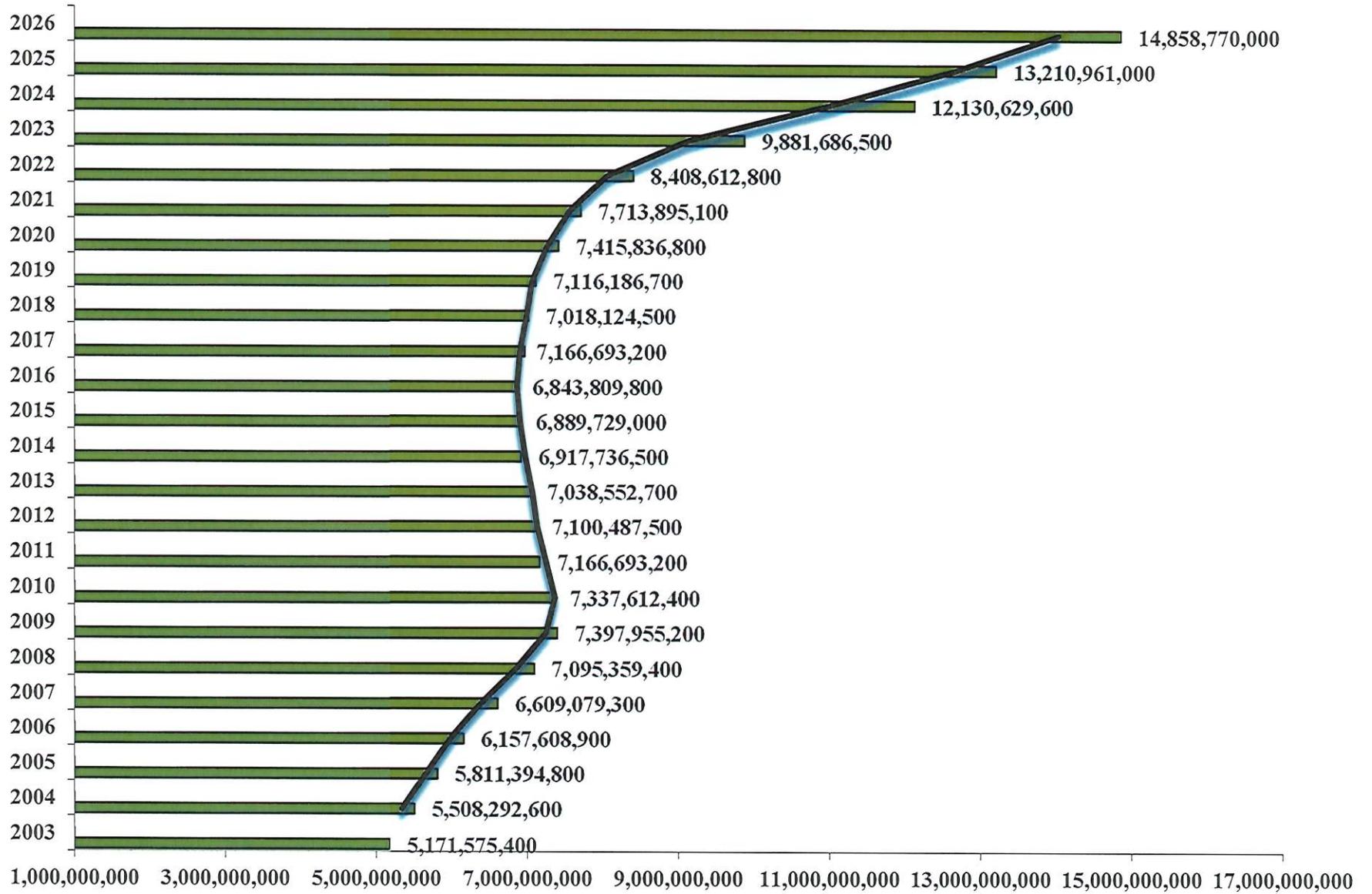
District	TID Value Increments			Current Value	Increment
	TID #	YEAR	Base Value		
T . Gibraltar	001A	2022	54,144,800	80,838,800	26,694,000
V . Sister Bay	001	2008	42,846,400	168,917,900	126,071,500
V . Sister Bay	002	2018	9,301,500	19,137,300	9,835,800
C . Sturgeon Bay	002	1994	14,128,800	114,667,300	100,538,500
C . Sturgeon Bay	003	2008	820,400	7,455,100	6,634,700
C . Sturgeon Bay	004	2013	407,500	8,651,200	8,243,700
C . Sturgeon Bay	005	2021	0	5,273,200	5,273,200
C . Sturgeon Bay	006	2022	5,227,200	14,338,600	9,111,400
C . Sturgeon Bay	007	2022	174,500	23,291,100	23,116,600
C . Sturgeon Bay	008	2023	1,608,100	5,517,000	3,908,900
C . Sturgeon Bay	009	2024	222,800	255,700	32,900
C . Sturgeon Bay	010	2023	2,109,800	9,872,400	7,762,600
C . Sturgeon Bay	011	2024	452,900	366,900	*

\* THIS DISTRICT HAS A ZERO OR NEGATIVE INCREMENT, NO INCREMENT SHOWN

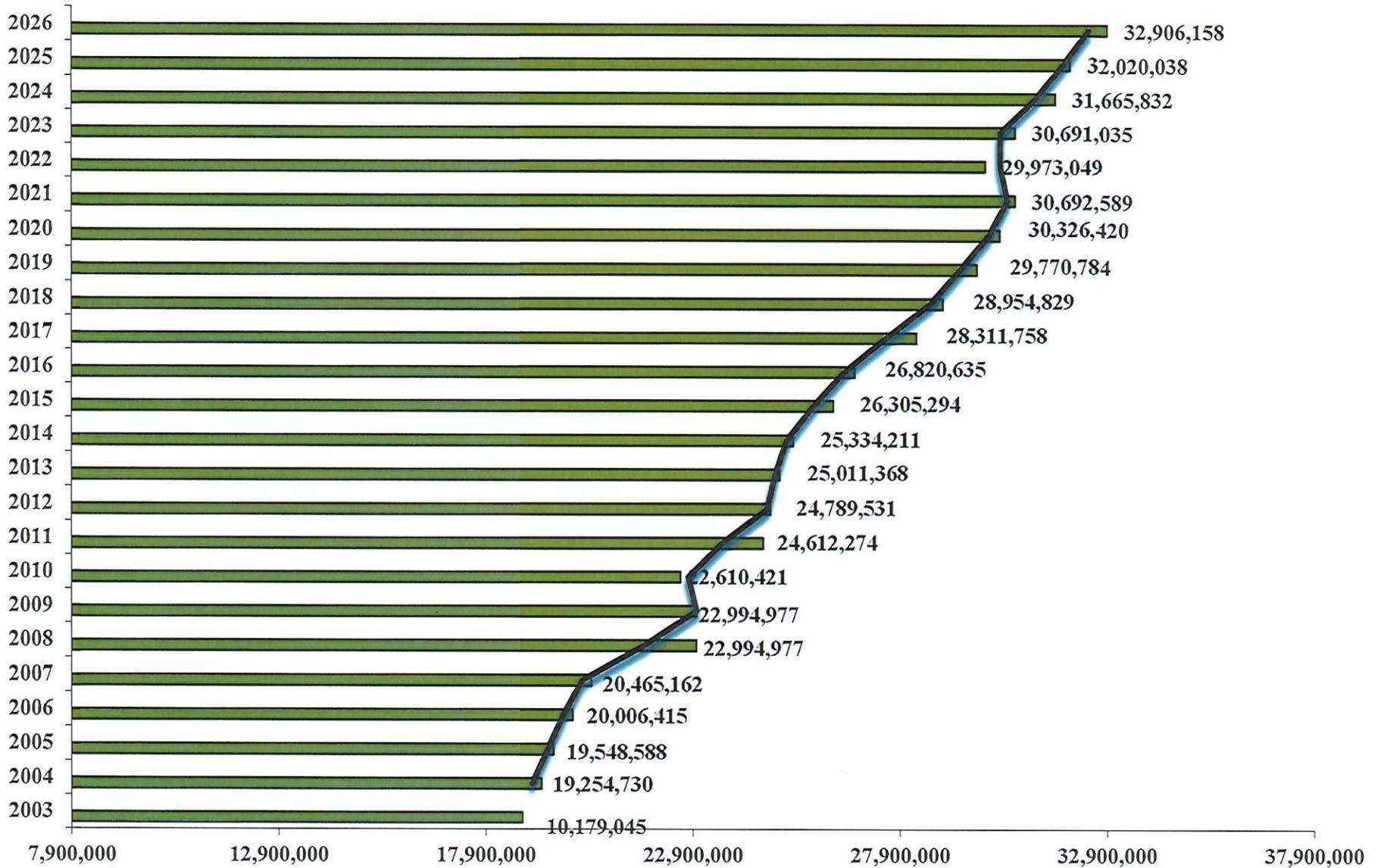
## Door County Tax Rate Used for 2026 Budget, with Comparison Years

YEAR	VALUATION	PERCENT CHANGE	COUNTY TAX LEVY	COUNTY TAX RATE INCL DEBT	% CHANGE CO. TAX RATE INCL DEBT	% CHANGE COUNTY TAX LEVY	COUNTY BRIDGE AID	BRIDGE AID TAX RATE
2000	3,771,267,000	7.35%	12,976,152	3.4408	-3.22%	3.90%	80,000	0.02121
2001	4,325,962,000	14.71%	14,782,451	3.4171	-0.69%	13.92%	45,000	0.01040
2002	4,851,898,800	12.16%	17,267,329	3.5589	4.15%	16.81%	45,000	0.00927
2003	5,171,575,400	6.59%	18,778,386	3.6311	2.03%	8.75%	25,000	0.00483
2004	5,508,292,600	6.51%	19,254,730	3.4956	-3.73%	2.54%	-	-
2005	5,811,394,800	5.50%	19,548,588	3.3638	-3.77%	1.53%	20,000	0.00344
2006	6,157,608,900	5.96%	20,006,415	3.2491	-3.41%	2.34%	53,500	0.00869
2007	6,609,079,300	7.33%	20,465,162	3.0965	-4.69%	2.29%	53,500	0.00809
2008	7,095,359,400	7.36%	22,994,977	3.2408	4.66%	12.36%	56,375	0.00795
2009	7,397,955,200	4.26%	22,994,977	3.1083	-4.09%	0.00%	55,935	0.00756
2010	7,337,612,400	-0.82%	22,610,421	3.0814	-0.86%	-1.67%	57,053	0.00778
2011	7,166,693,200	-2.33%	24,612,274	3.4343	11.45%	8.85%	54,720	0.00764
2012	7,100,487,500	-0.92%	24,789,531	3.4912	1.66%	0.72%	10,000	0.00141
2013	7,038,552,700	-0.87%	25,011,368	3.5535	1.78%	0.89%	20,000	0.00284
2014	6,917,736,500	-1.72%	25,334,211	3.6622	3.06%	1.29%	25,000	0.00361
2015	6,889,729,000	-0.40%	26,305,294	3.8180	4.26%	3.83%	24,038	0.00349
2016	6,843,809,800	-0.67%	26,820,635	3.9190	2.64%	1.96%	26,000	0.00380
2017	6,967,509,200	1.81%	28,311,758	4.0634	3.69%	5.56%	25,000	0.00359
2018	7,018,124,500	0.73%	28,954,829	4.1257	1.53%	2.27%	25,000	0.00356
2019	7,116,186,700	1.40%	29,770,784	4.1835	1.40%	2.82%	25,000	0.00351
2020	7,415,836,800	4.21%	30,326,420	4.0894	-2.25%	1.87%	25,000	0.00337
2021	7,713,895,100	4.02%	30,692,589	3.9789	-2.70%	1.21%	25,000	0.00324
2022	8,408,612,800	9.01%	29,973,049	3.5646	-10.41%	-2.34%	25,000	0.00297
2023	9,881,686,500	17.52%	30,691,035	3.1058	-12.87%	2.40%	25,000	0.00253
2024	12,130,629,600	22.76%	31,665,832	2.6104	-15.95%	3.18%	35,000	0.00289
2025	13,210,961,000	8.91%	32,020,038	2.4237	-7.15%	1.12%	35,000	0.00265
2026	14,858,770,000	12.47%	32,906,158	2.2146	-8.63%	2.77%	35,000	0.00236
Rate less Debt Portion:				2.1618				

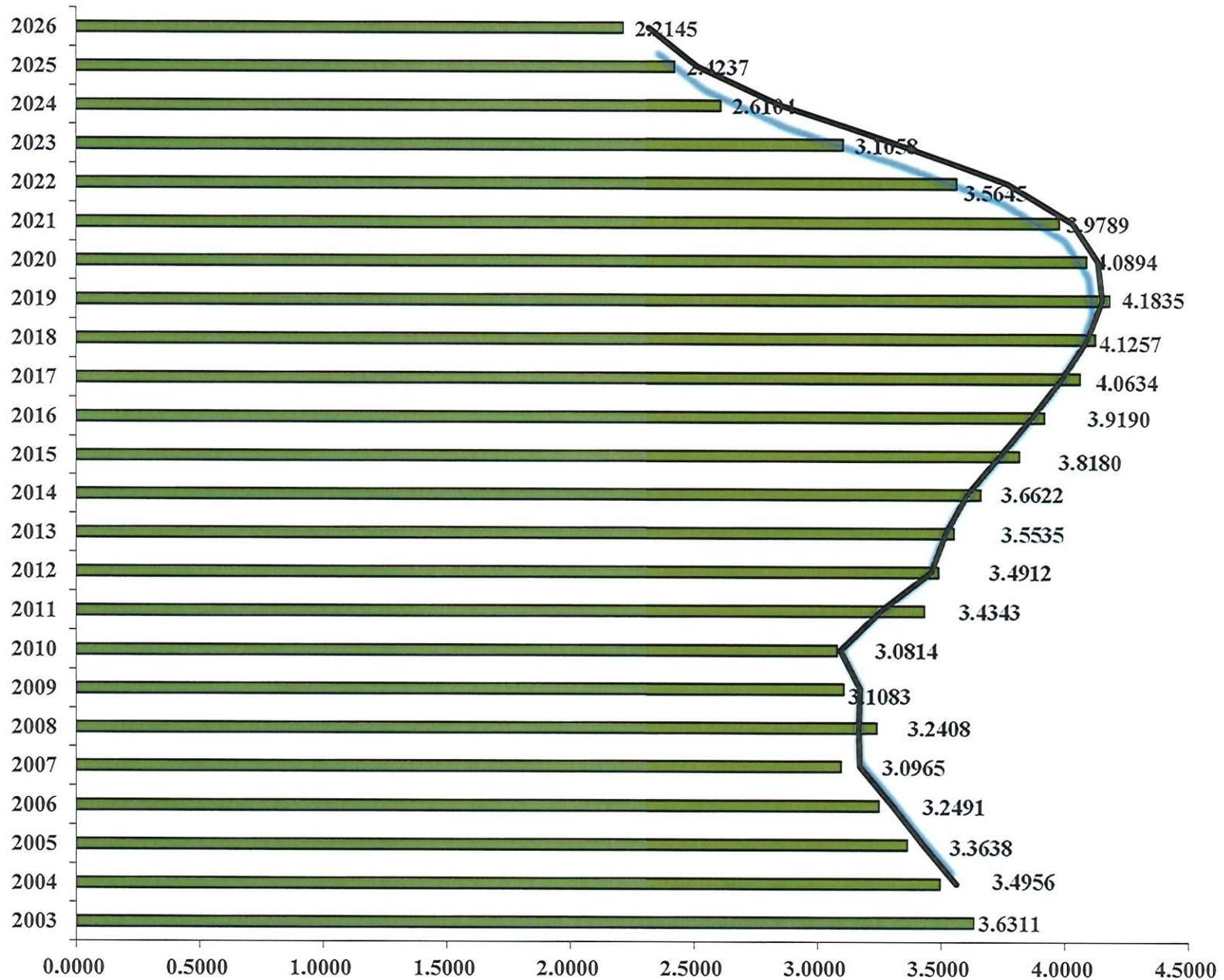
### Door County Equalized Value 2003-2026



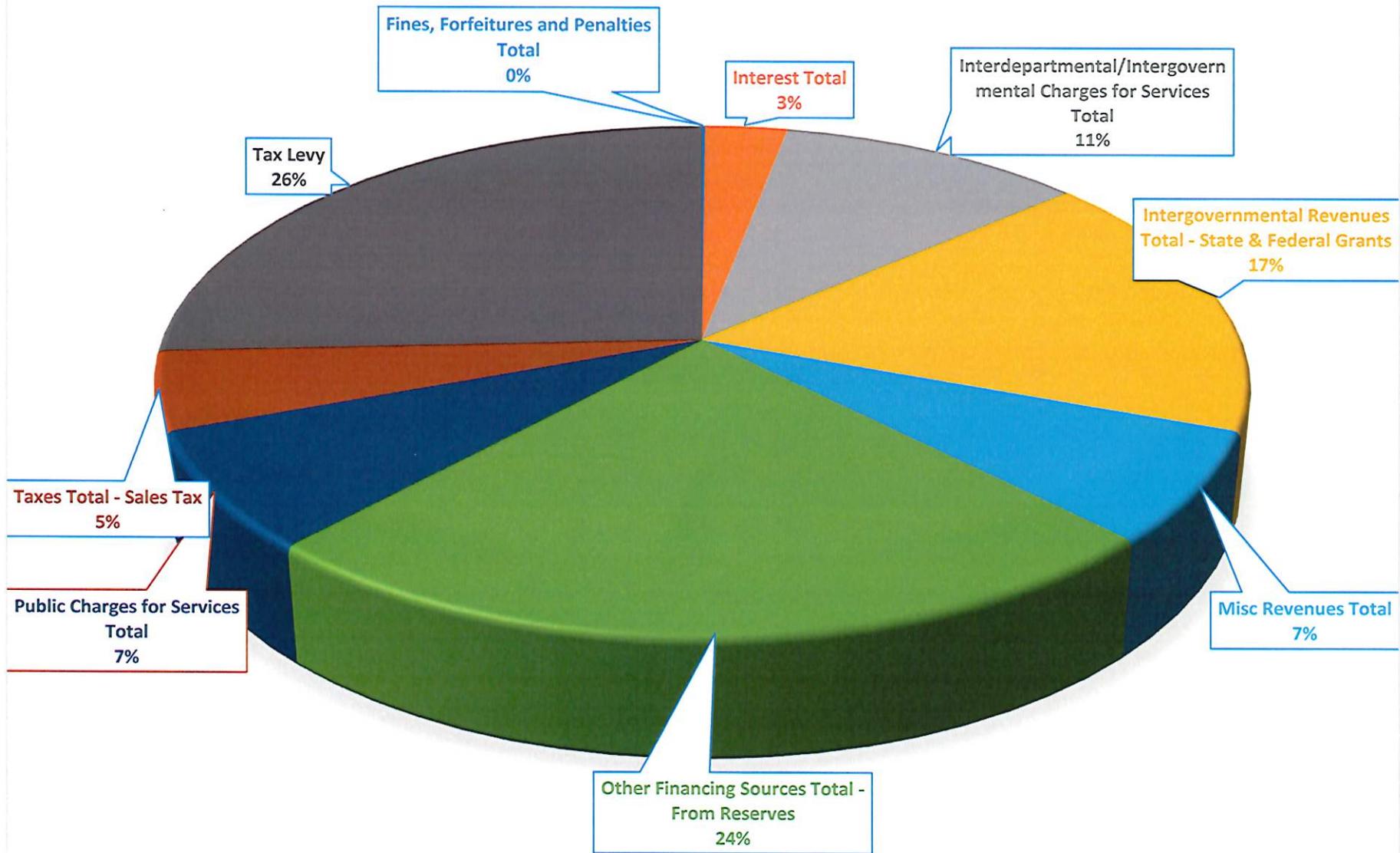
### Door County Tax Levy 2003-2026



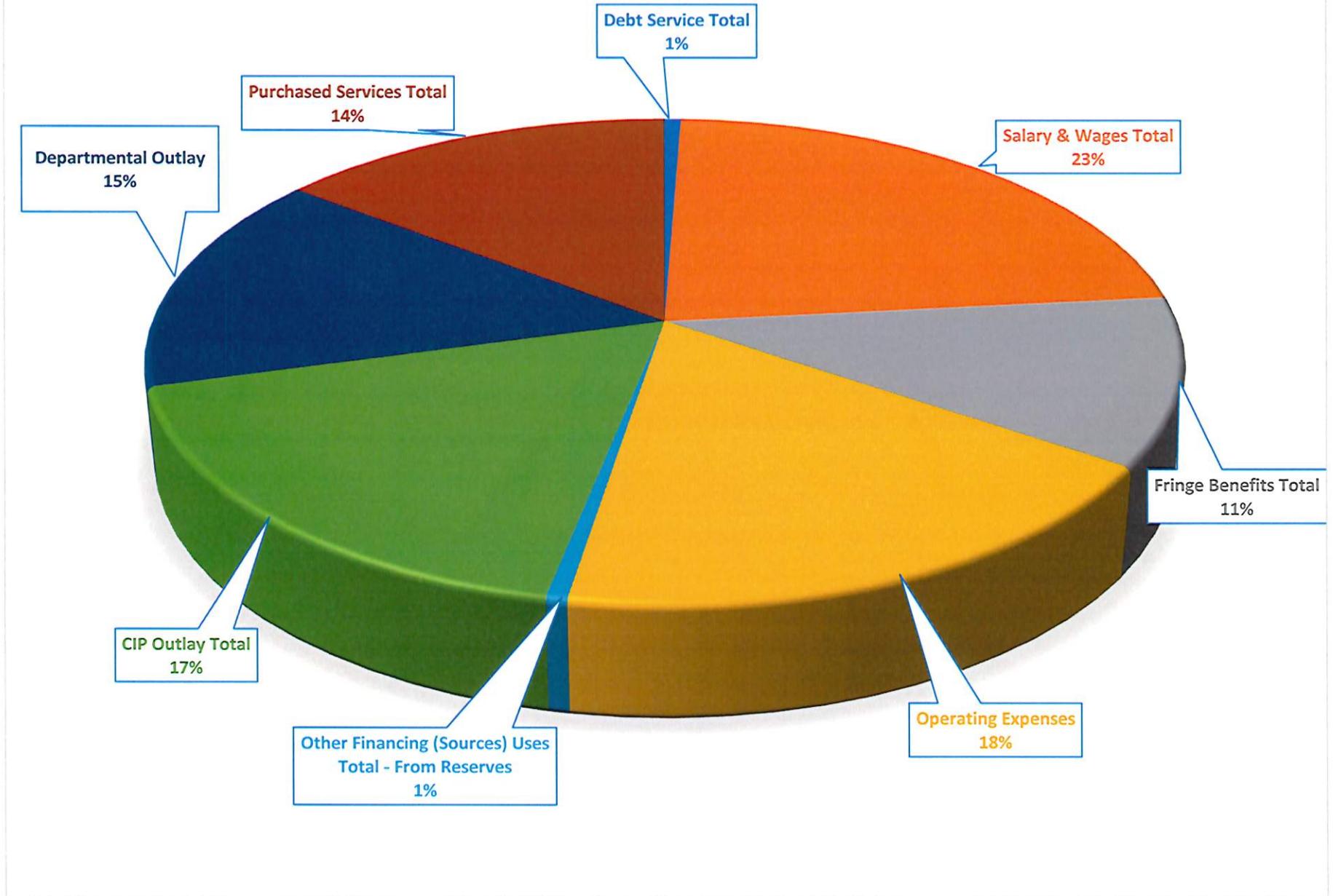
### Door County Tax Rate 2003-2026



### 2026 BUDGETED REVENUES BY CATEGORY



### 2026 BUDGETED EXPENDITURES BY CATEGORY

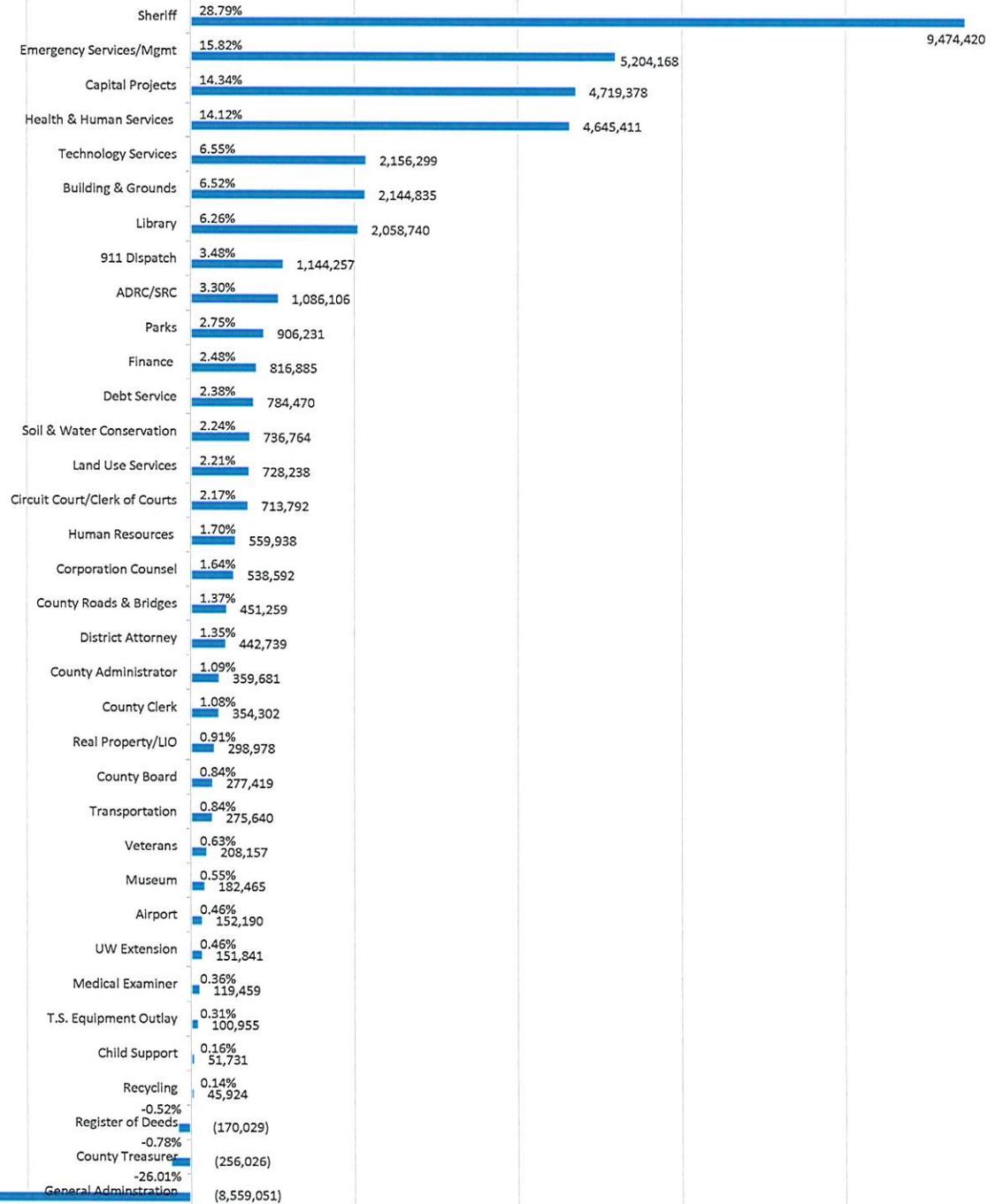


# 2026 Budget - Tax Levy by Functionality

(Values on this page tied to charts & graphs; from Budget Master-Proposed)

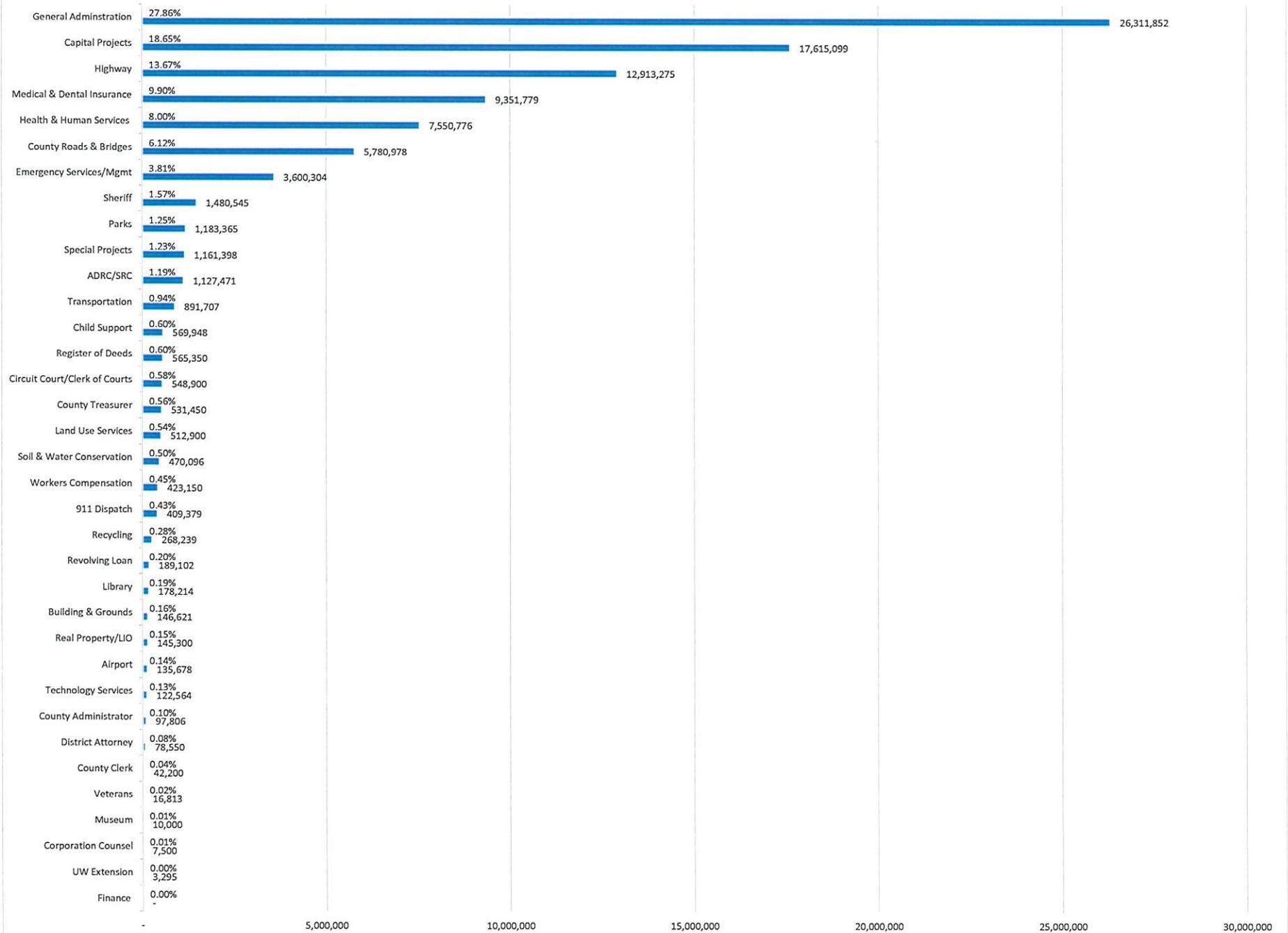
<u>Department Name</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Tax Levy</u>	<u>Tax Levy %</u>
General Administration	26,311,852	17,752,801	(8,559,051)	
Corporation Counsel	7,500	546,092	538,592	
County Administrator	97,806	457,487	359,681	
County Clerk	42,200	396,502	354,302	
County Treasurer	531,450	275,424	(256,026)	
Finance	-	816,885	816,885	
Human Resources	-	559,938	559,938	
Building & Grounds	146,621	2,291,456	2,144,835	
<b>Administrative Services</b>	<b>27,137,429</b>	<b>23,096,585</b>	<b>(4,040,844)</b>	<b>-12.28%</b>
<b>County Board</b>	<b>-</b>	<b>277,419</b>	<b>277,419</b>	<b>0.84%</b>
Library	178,214	2,236,954	2,058,740	
Museum	10,000	192,465	182,465	
UW Extension	3,295	155,136	151,841	
<b>Education &amp; Culture</b>	<b>191,509</b>	<b>2,584,555</b>	<b>2,393,046</b>	<b>7.27%</b>
Child Support	569,948	621,679	51,731	
Health & Human Services	7,550,776	12,196,187	4,645,411	
ADRC/SRC	1,127,471	2,213,577	1,086,106	
Veterans	16,813	224,970	208,157	
<b>Health &amp; Human Services</b>	<b>9,265,008</b>	<b>15,256,413</b>	<b>5,991,405</b>	<b>18.21%</b>
Parks	1,183,365	2,089,596	906,231	
Land Use Services	512,900	1,241,138	728,238	
Register of Deeds	565,350	395,321	(170,029)	
Real Property/LIO	145,300	444,278	298,978	
Soil & Water Conservation	470,096	1,206,860	736,764	
<b>Parks-Conservation-Land Use Services</b>	<b>2,877,011</b>	<b>5,377,193</b>	<b>2,500,182</b>	<b>7.60%</b>
Circuit Court/Clerk of Courts	548,900	1,262,692	713,792	
District Attorney	78,550	521,289	442,739	
<b>Court System</b>	<b>627,450</b>	<b>1,783,981</b>	<b>1,156,531</b>	<b>3.51%</b>
911 Dispatch	409,379	1,553,636	1,144,257	
Emergency Services/Management	3,600,304	8,804,472	5,204,168	
Medical Examiner	-	119,459	119,459	
Sheriff	1,480,545	10,954,965	9,474,420	
<b>Public Safety</b>	<b>5,490,228</b>	<b>21,432,532</b>	<b>15,942,304</b>	<b>48.45%</b>
Debt Service	-	784,470	784,470	
Medical & Dental Insurance	9,351,779	9,351,779	-	
Revolving Loan	189,102	189,102	-	
Special Projects	1,161,398	1,161,398	-	
Workers Compensation	423,150	423,150	-	
<b>Special Funding Departments</b>	<b>11,125,429</b>	<b>11,909,899</b>	<b>784,470</b>	<b>2.38%</b>
Technology Services	122,564	2,278,863	2,156,299	
T.S. Equipment Outlay	-	100,955	100,955	
<b>Technical Services</b>	<b>122,564</b>	<b>2,379,818</b>	<b>2,257,254</b>	<b>6.86%</b>
Airport	135,678	287,868	152,190	
County Roads & Bridges (incl Bridge Aid)	5,780,978	6,232,237	451,259	
Highway	12,913,275	12,913,275	-	
Transportation	891,707	1,167,347	275,640	
Recycling	268,239	314,163	45,924	
<b>Transportation</b>	<b>19,989,877</b>	<b>20,914,890</b>	<b>925,013</b>	<b>2.81%</b>
Capital Projects	17,615,099	22,334,477	4,719,378	
<b>Capital Projects</b>	<b>17,615,099</b>	<b>22,334,477</b>	<b>4,719,378</b>	<b>14.34%</b>
<b>Totals</b>	<b>94,441,604</b>	<b>127,347,762</b>	<b>32,906,158</b>	<b>100.0%</b>

## 2026 Budget - Tax Levy by Department

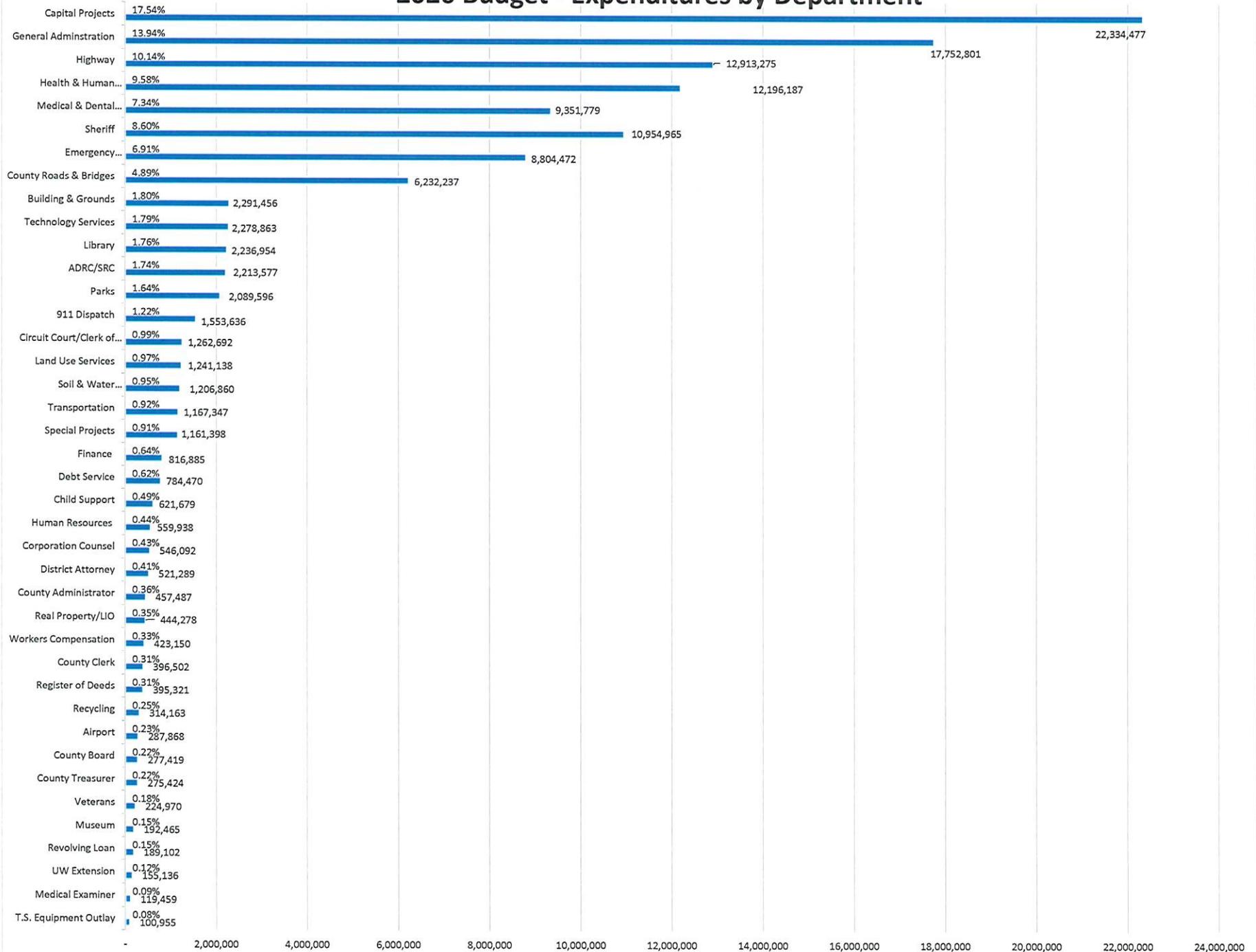


(10,000,000) (8,000,000) (6,000,000) (4,000,000) (2,000,000) - 2,000,000 4,000,000 6,000,000 8,000,000 10,000,000

## 2026 Budget - Revenues by Department



## 2026 Budget - Expenditures by Department



# County Board

*By the Wisconsin Constitution, and by action of the State Legislature, the Door County Board of Supervisors is vested with powers of local, legislative, and administrative character to act upon matters of general government, public safety, transportation, health and human services, court services, education and culture, and the conservation of land resources as delegated to the counties of Wisconsin by State Legislature.*

## Members

*David Englebert, Chairperson*

*Todd Thayse, Vice Chairperson*

*Bob Bultman*

*David Enigl*

*Roy Englebert*

*Ken Fisher*

*Elizabeth Gauger*

*Joel Gunnlaugsson*

*Vinni Hancock*

*Collin Jeanquart*

*Walter Kalms*

*Jeffrey Miller*

*Claire Morkin*

*Nissa Norton*

*Nancy Robillard*

*Philip Rockwell*

*Morgan Rusnak*

*Ryan Shaw*

*Dale Vogel*

*Hugh Zettel*

<b>County Board</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<u>Expenditures</u>						
Salary & Wages	174,987	178,500	178,500	85,862	91,501	175,500
Fringe Benefits	13,681	15,445	15,445	6,702	7,345	13,707
Purchased Services	43,341	43,750	43,750	39,159	2,326	44,172
Materials & Supplies	5,852	9,500	9,500	192	5,537	7,080
Travel & Training	29,379	33,610	33,610	17,336	16,950	34,310
Interdepartment Charges	150	300	300	69	45	150
Other Expenses	1,054	2,500	2,500	1,136	1,364	2,500
Total Expenditures	268,444	283,605	283,605	150,457	125,068	277,419

# Administrative Services

Departments – Department Heads/Directors

*County Administrator – Kenneth P. Pabich*

*Corporation Counsel – Sean Donohue*

*County Clerk – Jill M. Lau*

*Human Resources – Kenneth P. Pabich*

*County Treasurer – Ryan Schley*

*Finance Department – Steve Wipperfurth*

*General Administration (part of Finance)*

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

<b>County Administrator</b>						
<i>Classification</i>	<b>2024 Actuals</b>	<b>2025 Adopted Budget</b>	<b>2025 Amended Budget</b>	<b>2025 6/30/2025 Actuals</b>	<b>2025 Remaining 6 Months Projection</b>	<b>2026 Budget</b>
<b><u>Revenues</u></b>						
Intergovernmental Revenues	7,643	-	-	-	-	-
Other Financing Sources	-	95,069	95,069	-	95,069	97,806
<b>Total Revenues</b>	<b>7,643</b>	<b>95,069</b>	<b>95,069</b>	<b>-</b>	<b>95,069</b>	<b>97,806</b>
<b><u>Expenditures</u></b>						
Salary & Wages	317,728	324,547	324,547	150,203	200,894	338,461
Fringe Benefits	110,960	108,816	108,816	54,255	66,872	121,354
Purchased Services	6,099	3,150	3,150	2,143	469	3,150
Materials & Supplies	2,573	12,460	12,460	3,052	8,606	11,450
Travel & Training	3,427	6,400	6,400	645	5,785	6,400
Interdepartment Charges	(102,962)	(21,822)	(21,822)	(8,127)	(19,609)	(23,328)
Other Expenses	43	-	-	-	-	-
<b>Total Expenditures</b>	<b>337,867</b>	<b>433,551</b>	<b>433,551</b>	<b>202,171</b>	<b>263,017</b>	<b>457,487</b>

<b>Corporation Counsel</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b><u>Revenues</u></b>						
Public Charges for Services	6,342	7,500	7,500	2,481	5,025	7,500
Total Revenues	6,342	7,500	7,500	2,481	5,025	7,500
<b><u>Expenditures</u></b>						
Salary & Wages	287,048	290,722	290,722	136,876	179,739	302,443
Fringe Benefits	136,301	134,204	134,204	67,262	72,478	152,537
Purchased Services	25,587	36,650	78,441	21,496	57,817	46,250
Materials & Supplies	22,876	33,323	33,323	13,031	20,383	43,137
Travel & Training	1,492	1,725	1,725	47	1,678	1,725
Interdepartment Charges	-	-	-	-	-	-
Total Expenditures	473,304	496,624	538,415	238,713	332,095	546,092

<b>County Clerk</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	12,034	9,700	9,700	-	15,500	9,700
Public Charges for Services	-	-	-	-	-	-
Licenses and Permits	12,705	6,000	6,000	2,515	6,000	10,000
Misc Revenues	34,644	18,300	18,300	3,180	17,350	16,500
<b>Total Revenues</b>	<b>59,383</b>	<b>34,000</b>	<b>34,000</b>	<b>5,695</b>	<b>38,850</b>	<b>36,200</b>
<b>Expenditures</b>						
Salary & Wages	184,699	198,128	198,128	95,014	108,500	201,802
Fringe Benefits	91,369	90,115	90,115	46,148	47,423	100,850
Purchased Services	22,895	25,100	25,100	18,934	1,650	28,200
Materials & Supplies	33,860	47,150	47,150	19,271	10,994	47,300
Travel & Training	523	1,750	1,750	410	1,625	1,750
Interdepartment Charges	2,291	3,000	3,000	945	2,050	2,750
Other Expenses	7,073	7,600	7,600	3,611	3,990	7,850
Outlay	2,476	-	10,000	12,264	-	-
<b>Total Expenditures</b>	<b>345,186</b>	<b>372,843</b>	<b>382,843</b>	<b>196,598</b>	<b>176,232</b>	<b>390,502</b>
<b>Dog Licenses - Fund 501</b>						
<b>Revenues</b>						
Licenses and Permits	4,631	6,000	6,000	-	6,000	6,000
<b>Total Revenues</b>	<b>4,631</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>6,000</b>
<b>Expenditures</b>						
Purchased Services	3,930	5,000	5,000	-	5,000	5,000
Materials & Supplies	701	1,000	1,000	358	1,000	1,000
<b>Total Expenditures</b>	<b>4,631</b>	<b>6,000</b>	<b>6,000</b>	<b>358</b>	<b>6,000</b>	<b>6,000</b>

<b>County Treasurer</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b><u>Revenues</u></b>						
Taxes	46,564	34,000	34,000	25,844	1,000	36,000
Intergovernmental Revenues	56,253	55,000	55,000	52,588	-	55,000
Public Charges for Services	59,950	58,700	58,700	163	50	63,250
Interest	413,950	375,000	375,000	173,193	200,000	375,000
Misc Revenues	2,941	2,000	2,000	3,092	650	2,200
<b>Total Revenues</b>	<b>579,657</b>	<b>524,700</b>	<b>524,700</b>	<b>254,879</b>	<b>201,700</b>	<b>531,450</b>
<b><u>Expenditures</u></b>						
Salary & Wages	124,722	135,975	135,975	66,390	82,506	139,798
Fringe Benefits	63,168	62,656	62,656	32,258	36,735	70,326
Purchased Services	4,944	35,700	35,700	14,848	3,525	35,800
Materials & Supplies	18,157	19,000	19,000	7,310	10,000	19,000
Travel & Training	1,424	1,750	1,750	125	1,125	2,000
Interdepartment Charges	1,177	1,500	1,500	1,039	400	1,500
Other Expenses	5,058	7,500	7,500	5,220	2,000	7,000
Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>218,649</b>	<b>264,081</b>	<b>264,081</b>	<b>127,189</b>	<b>136,291</b>	<b>275,424</b>

<b>Finance Department</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b><u>Revenues</u></b>						
Misc Revenues	2,618	3,730	3,730	2,525	-	-
<b>Total Revenues</b>	<b>2,618</b>	<b>3,730</b>	<b>3,730</b>	<b>2,525</b>	<b>-</b>	<b>-</b>
<b><u>Expenditures</u></b>						
Salary & Wages	451,305	452,109	452,109	214,990	235,630	471,114
Fringe Benefits	225,902	217,639	217,639	111,419	114,380	245,758
Purchased Services	102,541	105,030	107,992	64,275	34,438	109,975
Materials & Supplies	1,897	2,475	2,475	613	1,662	3,125
Travel & Training	1,148	2,125	2,125	545	545	2,125
Interdepartment Charges	(269)	(10,570)	(10,570)	(1,186)	(13,282)	(17,412)
Other Expenses	3,233	2,200	2,200	843	843	2,200
<b>Total Expenditures</b>	<b>785,758</b>	<b>771,008</b>	<b>773,970</b>	<b>391,499</b>	<b>374,216</b>	<b>816,885</b>

<b>General Administration</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b>Revenues</b>						
Taxes	26,487,671	26,052,734	26,052,734	21,449,220	-	6,200,120
Intergovernmental Revenues	711,237	808,456	808,456	174,341	-	829,432
Interest	4,204,314	2,200,000	2,200,000	1,942,686	-	3,200,000
Misc Revenues	310,929	282,960	-	3,901	-	-
Other Financing Sources	1,429,457	4,674,300	5,320,682	-	-	16,082,300
<b>Total Revenues</b>	<b>33,143,608</b>	<b>34,018,450</b>	<b>34,381,872</b>	<b>23,570,149</b>	<b>-</b>	<b>26,311,852</b>
<b>Expenditures</b>						
Employee/Unemployment Related Expenses	5,400	1,031,912	1,068,297	(1,362)	-	1,329,795
Purchased Services	237,513	283,850	326,655	225,780	25,000	396,574
Materials & Supplies	1,700	500,000	500,000	100,000	-	100,000
Interdepartment Charges	-	-	(448,958)	(224,479)	-	(450,000)
Other Expenses	392,753	505,329	821,168	657,736	(181,459)	601,432
Outlay	-	71,811	71,811	9,580	-	15,650,000
Other Financing (Sources) Uses	2,085,482	2,758,920	2,758,920	-	-	125,000
<b>Total Expenditures</b>	<b>2,722,848</b>	<b>5,151,822</b>	<b>5,097,893</b>	<b>767,254</b>	<b>(156,459)</b>	<b>17,752,801</b>

<b>Human Resources</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b><u>Revenues</u></b>						
Public Charges for Services	68	-	-	-	-	-
Misc Revenues	30	-	-	25	-	-
<b>Total Revenues</b>	<b>98</b>	<b>-</b>	<b>-</b>	<b>25</b>	<b>-</b>	<b>-</b>
<b><u>Expenditures</u></b>						
Salary & Wages	215,176	205,691	205,691	111,255	110,000	214,154
Fringe Benefits	127,310	121,647	121,647	63,768	72,620	137,919
Purchased Services	85,505	175,250	232,278	36,037	112,100	137,215
Materials & Supplies	4,721	450	450	962	380	1,450
Travel & Training	51,721	69,500	69,500	165	33,400	34,500
Interdepartment Charges	414	200	200	(32)	200	200
Other Expenses	29,649	32,500	32,500	11,868	22,000	34,500
<b>Total Expenditures</b>	<b>514,496</b>	<b>605,238</b>	<b>662,266</b>	<b>224,024</b>	<b>350,700</b>	<b>559,938</b>

<b>Facilities &amp; Parks (Parks Reported Separately)</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b>Revenues</b>						
Public Charges For Services	73,064	55,400	55,400	12,666	-	59,400
Other Revenues	9,609	1,000	1,000	5,688	-	9,700
Other Financing Sources	-	70,083	62,813	-	-	77,521
<b>Total Revenues</b>	<b>82,673</b>	<b>126,483</b>	<b>119,213</b>	<b>18,354</b>	<b>-</b>	<b>146,621</b>
<b>Expenditures</b>						
Salary & Wages	792,461	816,797	816,797	367,640	28,500	848,324
Fringe Benefits	346,629	360,209	360,209	157,297	230,155	429,612
Purchased Services	586,927	834,638	843,638	326,034	557,450	709,917
Materials & Supplies	47,098	48,200	48,200	19,724	27,400	48,200
Travel & Training	3,653	6,500	6,500	1,780	4,350	6,300
Interdepartment Charges	(45,720)	(70,000)	(70,000)	(24,230)	(28,000)	(62,162)
County Fair	90,200	92,000	85,000	841	7,000	88,000
Other Expenses	1,428	1,000	1,000	601	950	1,300
Outlay	153,554	245,138	245,138	166,369	9,500	221,965
<b>Total Expenditures</b>	<b>1,976,230</b>	<b>2,334,482</b>	<b>2,336,482</b>	<b>1,016,055</b>	<b>837,305</b>	<b>2,291,456</b>

# Court System

Departments – Department Heads

*Clerk of Courts – Connie DeFere*

*Circuit Court (included in Clerk of Courts budget) – Judges Jennifer Moeller and David L. Weber*

*Register in Probate (included in Clerk of Courts budget) – Regan Hendrickson*

*District Attorney – Colleen Nordin*

<b>Clerk of Courts and Circuit Court</b>						
<i>Classification</i>	<b>2024 Actuals</b>	<b>2025 Adopted Budget</b>	<b>2025 Amended Budget</b>	<b>2025 6/30/2025 Actuals</b>	<b>2025 Remaining 6 Months Projection</b>	<b>2026 Budget</b>
<u>Revenues</u>						
Intergovernmental Revenues	179,237	178,000	178,000	65,950	115,000	187,000
Public Charges for Services	266,491	195,200	195,200	96,238	115,000	218,300
Interdepartmental Charges for Services	11,914	11,400	11,400	6,512	7,000	13,100
Fines, Forfeitures and Penalties	111,631	116,000	116,000	38,939	85,000	122,000
Interest	4,968	3,600	3,600	1,459	2,030	3,500
Misc Revenues	4,208	7,000	7,000	7,145	4,000	5,000
<b>Total Revenues</b>	<b>578,449</b>	<b>511,200</b>	<b>511,200</b>	<b>216,244</b>	<b>328,030</b>	<b>548,900</b>
<u>Expenditures</u>						
Salary & Wages	604,206	604,812	604,812	283,453	369,790	619,821
Fringe Benefits	271,165	276,847	276,847	125,853	-	276,915
Purchased Services	332,834	295,140	295,140	133,081	189,562	326,581
Materials & Supplies	28,675	29,400	29,400	15,524	12,320	29,325
Travel & Training	3,123	4,150	4,150	2,646	1,700	4,550
Interdepartment Charges	5,699	6,200	6,200	2,308	2,900	5,500
<b>Total Expenditures</b>	<b>1,245,701</b>	<b>1,216,549</b>	<b>1,216,549</b>	<b>562,866</b>	<b>576,272</b>	<b>1,262,692</b>

<b>District Attorney</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	61,565	45,000	45,000	-	50,000	50,000
Public Charges for Services	31,069	25,000	25,000	16,705	33,409	28,500
Interdepartmental Revenues	143	100	100	-	50	50
Misc Revenues	-	-	-	-	-	-
<b>Total Revenues</b>	<b>92,778</b>	<b>70,100</b>	<b>70,100</b>	<b>16,705</b>	<b>83,459</b>	<b>78,550</b>
<b>Expenditures</b>						
Salary & Wages	285,444	285,564	285,564	133,237	217,440	297,387
Fringe Benefits	184,875	177,850	177,850	90,886	166,633	201,367
Purchased Services	10,178	13,370	13,370	4,658	9,762	11,310
Materials & Supplies	7,897	9,150	9,150	3,724	7,151	8,550
Travel & Training	1,170	800	800	270	950	800
Interdepartment Charges	3,125	2,800	2,800	670	1,358	1,800
Other Expenses	98	75	75	-	75	75
<b>Total Expenditures</b>	<b>492,787</b>	<b>489,609</b>	<b>489,609</b>	<b>233,446</b>	<b>403,369</b>	<b>521,289</b>

# Education and Culture

## Departments – Department Heads/Directors

*Library – Dominic Frandrup*

*Museum – Dominic Frandrup*

*UW Extension – Liliana Ramirez Gonzalez*

<b>Library</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	22,477	6,580	6,580	6,027	553	-
Public Charges for Services	17,640	12,830	12,830	6,836	5,901	11,805
Intergovernmental Charges for Services	72,964	56,357	56,357	13,316	43,040	59,409
Misc Revenues	110,867	15,000	15,000	31,448	27,163	107,000
<b>Total Revenues</b>	<b>223,947</b>	<b>90,767</b>	<b>90,767</b>	<b>57,627</b>	<b>76,657</b>	<b>178,214</b>
<b>Expenditures</b>						
Salary & Wages	1,187,759	1,207,211	1,207,211	557,890	510,400	1,250,734
Fringe Benefits	364,450	390,426	390,426	170,228	157,342	381,040
Purchased Services	140,861	158,262	158,262	109,827	62,592	142,753
Materials & Supplies	383,840	289,128	289,128	173,666	206,675	374,359
Travel & Training	3,607	6,000	6,000	1,089	4,910	6,000
Interdepartment Charges	55,516	45,650	45,650	27,632	35,125	57,800
Other Expenses	12,378	11,500	11,500	10,792	11,046	12,070
Outlay	52,876	-	-	-	-	12,198
<b>Total Expenditures</b>	<b>2,201,286</b>	<b>2,108,177</b>	<b>2,108,177</b>	<b>1,051,124</b>	<b>988,090</b>	<b>2,236,954</b>

<b>Museum</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b><u>Revenues</u></b>						
Misc Revenues	9,179	-	50,000	52,206	-	10,000
Other Financing Sources	-	-	-	-	-	-
<b>Total Revenues</b>	<b>9,179</b>	<b>-</b>	<b>50,000</b>	<b>52,206</b>	<b>-</b>	<b>10,000</b>
<b><u>Expenditures</u></b>						
Salary & Wages	90,784	123,739	123,739	47,884	-	121,008
Fringe Benefits	31,653	44,068	44,068	22,134	-	50,457
Purchased Services	12,091	15,391	65,391	3,273	11,500	13,050
Materials & Supplies	2,669	8,000	8,000	6,021	7,000	6,500
Travel & Training	110	550	550	287	287	700
Interdepartment Charges	18	750	750	3	-	750
Outlay	-	20,000	20,000	5,691	20,000	-
<b>Total Expenditures</b>	<b>137,325</b>	<b>212,498</b>	<b>262,498</b>	<b>85,291</b>	<b>38,787</b>	<b>192,465</b>

<b><i>UW Extension</i></b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b><u>Revenues</u></b>						
Public Charges for Services	18,757	-	1,885	2,142	1,602	3,295
Miscellaneous Revenues	18,646	-	-	4,321	-	-
<b>Total Revenues</b>	<b>37,403</b>	<b>-</b>	<b>1,885</b>	<b>6,463</b>	<b>1,602</b>	<b>3,295</b>
<b><u>Expenditures</u></b>						
Salary & Wages	55,167	54,766	54,766	38,242	17,239	25,709
Fringe Benefits	40,287	38,482	38,482	3,588	1,348	3,859
Purchased Services	100,661	105,059	105,059	60,368	42,557	111,545
Materials & Supplies	4,289	5,300	7,185	1,729	2,600	6,773
Travel & Training	1,289	3,024	3,024	552	1,900	3,750
Interdepartment Charges	2,815	5,800	5,800	1,391	3,000	3,500
Other Expenses	-	-	-	1,250	-	-
<b>Total Expenditures</b>	<b>204,508</b>	<b>212,431</b>	<b>214,316</b>	<b>107,119</b>	<b>68,644</b>	<b>155,136</b>

# **Health and Human Services**

*Departments – Department Heads/Directors*

*Child Support – Nathan Martin*

*Health & Human Services – Joe Krebsbach, Director  
– Kevin Brennan, Deputy Director*

*Veterans Services – Beth VanOss*

<b>Child Support</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	494,580	492,358	492,358	131,951	365,106	569,148
Public Charges for Services	884	800	800	332	478	800
Interdepartmental Charges for Services	3,565	-	-	1,153	-	-
Misc Revenues	87,975	87,974	-	-	-	-
Other Financing Sources	-	500	500	-	-	-
<b>Total Revenues</b>	<b>587,004</b>	<b>581,632</b>	<b>493,658</b>	<b>133,436</b>	<b>365,584</b>	<b>569,948</b>
<b>Expenditures</b>						
Salary & Wages	344,193	359,237	359,237	168,376	232,880	364,701
Fringe Benefits	183,018	188,756	188,756	91,253	113,096	211,278
Purchased Services	8,761	7,450	7,450	4,044	3,720	7,450
Materials & Supplies	6,167	5,200	5,200	1,898	2,200	5,200
Travel & Training	3,415	3,050	3,050	337	2,250	3,050
Interdepartmental Charges	119,431	116,282	28,308	12,601	22,246	30,000
Other Expenses	45	-	-	-	-	-
<b>Total Expenditures</b>	<b>665,030</b>	<b>679,975</b>	<b>592,001</b>	<b>278,509</b>	<b>376,392</b>	<b>621,679</b>

<b>Health &amp; Human Services - Fund 250</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b><u>Revenues</u></b>						
Taxes	4,940,467	4,682,212	4,682,212	4,682,212	-	-
Intergovernmental Revenues	5,392,329	4,938,525	4,507,747	925,291	3,452,031	4,520,416
Public Charges for Services	2,719,830	2,999,575	2,999,575	782,074	2,105,218	2,854,304
Intergovernmental Charges for Services	80,768	74,561	74,561	30,322	44,239	78,389
Interest	1	-	-	-	-	-
Misc Revenues	1,348,996	1,345,851	26,008	13,772	30,665	31,000
Other Financing Sources	-	118,536	10,872	-	-	66,667
<b>Total Revenues</b>	<b>14,482,391</b>	<b>14,159,260</b>	<b>12,300,975</b>	<b>6,433,671</b>	<b>5,632,153</b>	<b>7,550,776</b>
<b><u>Expenditures</u></b>						
Salary & Wages	5,025,113	5,265,132	5,265,132	2,373,087	3,752,503	5,317,024
Fringe Benefits	2,324,098	2,458,115	2,458,115	1,052,337	-	2,569,374
Purchased Services	4,476,616	4,662,898	3,944,494	1,192,634	2,175,979	3,860,347
Other Purchased Services	23,687	68,446	66,962	1,209	65,806	47,091
Materials & Supplies	62,199	40,094	41,748	24,114	38,865	42,338
Travel & Training	32,934	51,023	52,248	12,099	37,505	30,700
Interdepartment Charges	1,333,111	1,340,143	196,943	4,332	125,091	28,909
Grants	9,635	3,201	3,201	2,218	6,306	3,201
Other Expenses	230,918	268,020	269,945	241,306	1,940	295,623
Outlay	-	2,188	2,188	-	2,188	1,580
Other Financing (Sources) Uses	950,138	-	-	-	-	-
<b>Total Expenditures</b>	<b>14,468,449</b>	<b>14,159,260</b>	<b>12,300,975</b>	<b>4,903,335</b>	<b>6,206,183</b>	<b>12,196,187</b>

<b>Human Services - SRC/ADRC Division - Fund 204</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b><u>Revenues</u></b>						
Taxes	669,274	933,324	933,324	933,324	-	-
Intergovernmental Revenues	1,119,650	898,546	956,729	371,656	567,360	891,779
Public Charges for Services	177,463	181,313	181,313	70,031	109,128	191,816
Misc Revenues	190,297	177,821	14,848	20,093	8,209	13,876
Other Financing Sources	-	20,000	20,000	-	-	30,000
<b>Total Revenues</b>	<b>2,156,684</b>	<b>2,211,004</b>	<b>2,106,214</b>	<b>1,395,105</b>	<b>684,697</b>	<b>1,127,471</b>
<b><u>Expenditures</u></b>						
Salary & Wages	887,242	1,066,061	1,066,061	506,624	506,615	1,145,924
Fringe Benefits	474,416	580,727	580,727	275,425	275,426	663,696
Purchased Services	101,561	153,570	199,447	82,722	95,973	162,555
Materials & Supplies	241,879	227,513	232,912	101,082	136,013	230,337
Travel & Training	4,920	6,050	6,050	2,506	2,418	5,550
Interdepartment Charges	175,144	168,883	5,817	2,554	33,476	(4,913)
Other Expenses	8,833	8,200	15,200	4,956	5,001	10,428
Other Financing Uses	253,735	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,147,730</b>	<b>2,211,004</b>	<b>2,106,214</b>	<b>975,869</b>	<b>1,054,922</b>	<b>2,213,577</b>

<b>Veterans Services</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	15,050	16,813	16,813	14,105	14,104	16,813
<b>Total Revenues</b>	<b>15,050</b>	<b>16,813</b>	<b>16,813</b>	<b>14,105</b>	<b>14,104</b>	<b>16,813</b>
<b>Expenditures</b>						
Salary & Wages	140,644	141,856	141,856	67,168	91,130	147,697
Fringe Benefits	54,993	55,707	55,707	26,749	33,363	61,386
Purchased Services	2,403	2,100	2,100	1,472	1,216	2,100
Materials & Supplies	1,425	3,000	3,000	775	2,364	2,500
Travel & Training	234	1,350	1,350	974	376	1,150
Interdepartment Charges	754	2,000	2,000	297	1,730	2,000
Grants	652	637	637	-	637	637
Other Expenses	8,666	7,500	7,500	-	7,500	7,500
<b>Total Expenditures</b>	<b>209,770</b>	<b>214,150</b>	<b>214,150</b>	<b>97,435</b>	<b>138,316</b>	<b>224,970</b>

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

*Departments – Department Heads/Directors*

*Land Use Services –Karyn Behling*

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

*Real Property / LIO – Carey Petersilka*

*Register of Deeds – Carey Petersilka*

*Soil & Water Conservation – Greg Coulthurst*

<b>Land Use Services</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	50,408	-	-	-	-	-
Public Charges for Services	63,168	1,500	1,500	11	1,000	1,000
Fines, Forfeitures and Penalties	16,400	10,000	10,000	4,350	5,000	14,500
Licenses and Permits	323,901	350,000	350,000	192,700	175,000	385,400
Interest	12,774	-	-	-	-	-
Misc Revenues	37,544	-	-	-	-	-
Other Financing Sources	-	112,000	112,000	-	-	112,000
<b>Total Revenues</b>	<b>504,195</b>	<b>473,500</b>	<b>473,500</b>	<b>197,061</b>	<b>181,000</b>	<b>512,900</b>
<b>Expenditures</b>						
Salary & Wages	898,148	802,614	802,614	427,142	405,075	809,341
Fringe Benefits	382,438	372,093	372,093	162,939	222,829	384,935
Purchased Services	132,778	11,350	11,350	6,598	7,961	17,850
Materials & Supplies	14,904	13,500	13,500	6,060	6,843	12,500
Travel & Training	8,274	3,700	3,700	3,117	1,475	3,700
Interdepartment Charges	2,113	3,750	3,750	793	1,500	2,500
Grants	770	-	-	-	-	-
Other Expenses	42,611	1,525	1,525	221	800	1,000
Outlay	10,996	14,313	14,313	809	14,313	9,312
<b>Total Expenditures</b>	<b>1,493,032</b>	<b>1,222,845</b>	<b>1,222,845</b>	<b>607,679</b>	<b>660,796</b>	<b>1,241,138</b>

<b>Facilities &amp; Parks Department - Parks Division</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	110,555	72,960	72,960	-	72,960	385,703
Public Charges for Services	381,133	88,000	88,000	70,734	-	366,200
Interest	9,235	2,000	2,000	3,128	-	3,000
Misc Revenues	276,301	20,800	20,800	118,264	-	20,000
Other Financing Sources	-	177,571	209,781	-	-	408,462
<b>Total Revenues</b>	<b>777,224</b>	<b>361,331</b>	<b>393,541</b>	<b>192,127</b>	<b>72,960</b>	<b>1,183,365</b>
<b>Expenditures</b>						
Salary & Wages	426,623	442,647	442,647	184,216	313,226	459,158
Fringe Benefits	146,343	165,314	165,314	60,827	69,695	142,811
Purchased Services	227,513	279,960	278,760	163,659	186,000	284,860
Materials & Supplies	58,738	52,200	52,200	15,562	39,100	55,300
Travel & Training	1,722	1,500	2,700	1,704	1,500	3,000
Interdepartment Charges	1,693	4,500	2,500	565	2,600	3,100
Other Expenses	2,687	1,000	1,000	2,982	1,000	1,000
Outlay	163,529	287,340	313,456	354,332	-	863,767
Other Financing (Sources) Uses	-	-	-	-	-	276,600
<b>Total Expenditures</b>	<b>1,028,847</b>	<b>1,234,461</b>	<b>1,258,577</b>	<b>783,847</b>	<b>613,121</b>	<b>2,089,596</b>

<b>Real Property / LIO</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	-	41,000	41,000	61,040	-	56,000
Public Charges for Services	-	56,200	56,200	32,779	26,936	56,300
Interest	-	2,617	2,617	6,715	-	8,000
Misc Revenues	-	20,000	20,000	17,930	3,170	25,000
<b>Total Revenues</b>	-	<b>119,817</b>	<b>119,817</b>	<b>118,464</b>	<b>30,106</b>	<b>145,300</b>
<b>Expenditures</b>						
Salary & Wages	-	153,512	153,512	70,322	75,000	161,762
Fringe Benefits	-	64,522	64,522	38,644	29,323	94,421
Purchased Services	-	113,163	113,163	97,495	63,170	77,325
Materials & Supplies	-	1,500	1,500	99	1,401	1,500
Travel & Training	-	3,095	3,095	1,367	1,728	3,595
Grants	-	20,000	20,000	23,000	20,000	20,000
Other Expenses	-	20,075	20,075	14,520	7,211	25,000
Outlay	-	30,100	30,100	-	-	1,000
Other Financing (Sources) Uses	-	-	-	-	-	59,675
<b>Total Expenditures</b>	-	<b>405,967</b>	<b>405,967</b>	<b>245,447</b>	<b>197,833</b>	<b>444,278</b>

<b>Register of Deeds</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b><u>Revenues</u></b>						
Public Charges for Services	671,222	515,350	515,350	261,820	269,175	565,350
Misc Revenues	(20)	-	-	20	-	-
Other Financing Sources	-	-	-	-	-	-
<b>Total Revenues</b>	<b>671,202</b>	<b>515,350</b>	<b>515,350</b>	<b>261,840</b>	<b>269,175</b>	<b>565,350</b>
<b><u>Expenditures</u></b>						
Salary & Wages	193,997	186,097	186,097	90,424	75,000	191,885
Fringe Benefits	121,855	118,737	118,737	61,546	62,271	134,564
Purchased Services	39,844	62,162	62,162	36,925	25,274	62,182
Materials & Supplies	3,200	2,750	2,750	939	1,894	2,750
Travel & Training	3,451	3,930	3,930	2,772	1,818	3,940
Interdepartment Charges	13	10	10	8	-	-
Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>362,359</b>	<b>373,686</b>	<b>373,686</b>	<b>192,615</b>	<b>166,257</b>	<b>395,321</b>

<b>Soil &amp; Water Conservation</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	323,265	475,849	475,849	37,134	403,582	390,257
Public Charges for Services	42,160	64,166	64,166	32,178	1,355	44,839
Licenses and Permits	7,000	-	-	2,000	-	-
Misc Revenues	4,751	1,660	1,660	14,375	-	-
Other Financing Sources	-	-	-	-	-	35,000
<b>Total Revenues</b>	<b>377,176</b>	<b>541,675</b>	<b>541,675</b>	<b>85,687</b>	<b>404,937</b>	<b>470,096</b>
<b>Expenditures</b>						
Salary & Wages	534,579	577,847	577,847	264,391	337,424	600,018
Fringe Benefits	239,369	303,631	303,631	149,899	166,452	337,751
Purchased Services	53,991	113,282	113,282	4,153	173,641	83,625
Materials & Supplies	13,043	27,475	27,475	16,727	17,445	21,505
Travel & Training	6,676	7,043	7,043	2,680	2,585	5,356
Interdepartment Charges	5,697	7,000	7,000	3,783	2,730	7,000
Grants	54,363	216,200	216,200	11,332	115,917	108,200
Other Expenses	-	250	250	-	-	250
Outlay	40,781	7,046	7,046	-	7,046	43,155
<b>Total Expenditures</b>	<b>948,498</b>	<b>1,259,774</b>	<b>1,259,774</b>	<b>452,964</b>	<b>823,240</b>	<b>1,206,860</b>

# Public Safety

Departments – Department Heads/Directors

911 Dispatch – Brenda Bley

Emergency Services/Management – Aaron LeClair

Medical Examiner (part of Finance budget)

Sheriff's Department – Tammy Stenard, Sheriff  
– Kyle Veaser, Chief Deputy

<b>911 Dispatch</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b><u>Revenues</u></b>						
Public Charges for Services	-	-	-	3,300	-	3,300
Interdepartmental Charges for Services	245,107	270,802	270,802	119,582	-	406,079
<b>Total Revenues</b>	<b>245,107</b>	<b>270,802</b>	<b>270,802</b>	<b>122,882</b>	<b>-</b>	<b>409,379</b>
<b><u>Expenditures</u></b>						
Salary & Wages	864,141	913,017	913,017	394,605	548,500	927,293
Fringe Benefits	341,740	409,604	409,604	170,138	157,585	443,299
Purchased Services	29,479	41,454	46,361	38,766	5,040	53,738
Other Purchased Services	5,095	5,000	5,000	1,674	2,500	5,000
Materials & Supplies	3,219	4,100	4,100	995	2,500	4,100
Travel & Training	6,075	6,840	17,294	5,494	3,875	6,840
Interdepartment Charges	10	-	-	1	-	100
Outlay	-	113,266	113,266	-	-	113,266
<b>Total Expenditures</b>	<b>1,249,757</b>	<b>1,493,281</b>	<b>1,508,642</b>	<b>611,675</b>	<b>720,000</b>	<b>1,553,636</b>

<b>Emergency Services/Management</b>						
<i>Classification</i>	2024 Actuals	2025 Adopted Budget	2025 Amended Budget	2025 6/30/2025 Actuals	2025 Remaining 6 Months Projection	2026 Budget
<b>Revenues</b>						
Intergovernmental Revenues	72,203	51,695	51,695	105,443	43,295	142,000
Public Charges for Services	2,072,167	2,188,064	2,188,064	1,088,707	989,000	2,237,986
Misc Revenues	531,130	389,049	389,049	276,120	252,500	602,500
Other Financing Sources	-	600,000	600,000	-	250,000	617,818
<b>Total Revenues</b>	<b>2,675,500</b>	<b>3,228,808</b>	<b>3,228,808</b>	<b>1,470,270</b>	<b>1,534,795</b>	<b>3,600,304</b>
<b>Expenditures</b>						
Salary & Wages	3,680,162	3,874,911	3,874,911	1,727,047	2,439,830	4,028,037
Fringe Benefits	1,788,712	1,783,663	1,783,663	878,272	979,649	1,998,623
Purchased Services	286,154	360,228	360,228	210,022	113,800	504,697
Materials & Supplies	228,915	193,400	193,400	92,683	104,070	182,200
Travel & Training	29,808	30,530	30,530	20,938	9,700	30,750
Interdepartment Charges	541,001	560,462	726,460	346,015	448,066	866,779
Other Expenses	254,125	246,284	246,284	157,609	88,000	333,435
Outlay	14,000	966,929	966,929	10,567	390,729	859,951
<b>Total Expenditures</b>	<b>6,822,877</b>	<b>8,016,407</b>	<b>8,182,405</b>	<b>3,443,153</b>	<b>4,573,844</b>	<b>8,804,472</b>

<b>Medical Examiner</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<u>Expenditures</u>						
Purchased Services	112,875	113,770	113,770	55,016	58,754	119,459
Total Expenditures	112,875	113,770	113,770	55,016	58,754	119,459

<b>Sheriff's Department</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	576,367	440,660	440,660	238,990	456,897	634,760
Public Charges for Services	436,127	460,393	460,393	71,867	403,219	525,137
Intergovernmental Charges for Services	28,954	22,900	22,900	6,722	16,178	22,900
Fines, Forfeitures and Penalties	2,315	2,400	2,400	135	2,065	2,200
Misc Revenues	45,528	32,900	32,900	7,570	29,960	35,700
Other Financing Sources	-	243,417	243,417	-	243,417	106,488
<b>Total Revenues</b>	<b>1,089,292</b>	<b>1,202,670</b>	<b>1,202,670</b>	<b>325,284</b>	<b>1,151,736</b>	<b>1,327,185</b>
<b>Expenditures</b>						
Salary & Wages	5,216,212	5,275,349	5,275,349	2,421,222	3,094,284	5,579,733
Fringe Benefits	2,585,659	2,634,895	2,634,895	1,239,037	1,550,555	2,909,261
Purchased Services	1,046,324	1,024,032	1,030,032	554,081	516,414	1,145,527
Materials & Supplies	321,182	318,277	318,277	150,074	195,392	371,943
Travel & Training	60,818	57,910	57,910	26,169	35,347	72,234
Interdepartment Charges	4,727	4,220	4,220	543	(875)	1,900
Grants	28,690	27,000	27,000	18,967	9,775	30,000
Other Expenses	237,155	252,615	252,615	79,054	193,840	276,075
Outlay	394,685	621,363	621,363	225,257	31,754	414,932
<b>Total Expenditures</b>	<b>9,895,451</b>	<b>10,215,661</b>	<b>10,221,661</b>	<b>4,714,404</b>	<b>5,626,486</b>	<b>10,801,605</b>

<b>Sheriff's Department (Continued)</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b>Jail Assessment Fund 210 *</b>						
<u>Revenues</u>	25,538	22,500	22,500	8,795	12,300	22,500
<u>Expenditures</u>	52,286	22,500	22,500	5,763	17,140	22,500
<b>Inmate Jail Fund 505 *</b>						
<u>Revenues</u>	144,167	147,000	147,000	62,992	59,865	130,860
<u>Expenditures</u>	123,147	147,000	147,000	74,996	63,042	130,860

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

# *Special Funding Departments*

*Departments*

*Capital Projects*

*Debt Service*

*Health Benefits*

*Revolving Loan*

*Workers Compensation*

*Special Projects*

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

<b>Capital Projects -- Fund 401</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b><u>Revenues</u></b>						
Taxes	4,666,147	5,201,957	5,201,957	5,201,957	-	-
Intergovernmental Revenues	150,208	10,580,000	10,580,000	23,220	-	9,818,000
Public Charges for Services	-	86,431	86,431	-	-	-
Misc Revenues	50,027	-	-	56,035	-	-
Other Financing Sources	2,085,482	3,932,800	3,932,800	-	-	7,797,099
<b>Total Revenues</b>	<b>6,951,864</b>	<b>19,801,188</b>	<b>19,801,188</b>	<b>5,281,212</b>	<b>-</b>	<b>17,615,099</b>
<b><u>Expenditures</u></b>						
Outlay	2,553,756	16,100,334	16,100,334	1,691,645	-	18,273,849
Other Financing (Sources) Uses	3,355,792	3,700,854	3,700,854	730,483	3,000,000	4,060,628
<b>Total Expenditures</b>	<b>5,909,548</b>	<b>19,801,188</b>	<b>19,801,188</b>	<b>2,422,128</b>	<b>3,000,000</b>	<b>22,334,477</b>

<b>Debt Service -- Fund 121</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b><u>Revenues</u></b>						
Taxes	786,445	788,845	788,845	788,845	-	-
<b>Total Revenues</b>	<b>786,445</b>	<b>788,845</b>	<b>788,845</b>	<b>788,845</b>	<b>-</b>	<b>-</b>
<b><u>Expenditures</u></b>						
Purchased Services	400	400	400	-	-	400
Debt Service	786,045	788,445	788,445	106,723	-	784,070
<b>Total Expenditures</b>	<b>786,445</b>	<b>788,845</b>	<b>788,845</b>	<b>106,723</b>	<b>-</b>	<b>784,470</b>

<b>Health Benefits -- Fund 801</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b><u>Revenues</u></b>						
Public Charges for Services	1,045,571	1,425,687	1,425,687	470,492	470,492	1,423,617
Misc Revenues	8,230,842	9,448,447	9,448,447	3,888,917	5,193,887	7,928,162
<b>Total Revenues</b>	<b>9,276,413</b>	<b>10,874,134</b>	<b>10,874,134</b>	<b>4,359,409</b>	<b>5,664,379</b>	<b>9,351,779</b>
<b><u>Expenditures</u></b>						
Purchased Services	10,596	10,000	10,000	4,722	5,175	63,049
Interdepartment Charges	1,134	-	-	-	1,706	-
Claims Paid/Claims Expenses	9,476,539	10,715,006	10,715,006	4,384,543	6,305,361	8,974,649
Other Financing (Sources) Uses Total	-	-	-	-	-	127,322
Other Expenses	146,131	149,128	149,128	64,834	80,376	186,759
<b>Total Expenditures</b>	<b>9,634,400</b>	<b>10,874,134</b>	<b>10,874,134</b>	<b>4,454,099</b>	<b>6,392,618</b>	<b>9,351,779</b>

<b>SBDCED Revolving Loans -- Fund 112</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<u>Revenues</u>						
Intergovernmental Revenues	240,400	-	-	-	-	-
Public Charges for Services	102,804	166,994	166,994	100,120	105,035	189,102
Interest	12,322	-	-	2,652	-	-
Miscellaneous Revenues	3,350	-	-	3,050	-	-
<b>Total Revenues</b>	<b>358,877</b>	<b>166,994</b>	<b>166,994</b>	<b>105,823</b>	<b>105,035</b>	<b>189,102</b>
<u>Expenditures</u>						
Purchased Services	31,000	34,000	34,000	-	-	34,000
Other Expenses	305,000	-	-	285,000	-	-
Other Financing (Sources) Uses	-	132,994	132,994	-	-	155,102
<b>Total Expenditures</b>	<b>336,000</b>	<b>166,994</b>	<b>166,994</b>	<b>285,000</b>	<b>-</b>	<b>189,102</b>

<b>Workers Compensation -- Fund 750</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<u>Revenues</u>						
Intergovernmental Charges for Services	538,829	442,000	442,000	244,917	200,000	423,150
Misc Revenues	-	-	-	14,460	-	-
<b>Total Revenues</b>	<b>538,829</b>	<b>442,000</b>	<b>442,000</b>	<b>259,377</b>	<b>200,000</b>	<b>423,150</b>
<u>Expenditures</u>						
Other Expenses	420,916	442,000	442,000	402,863	-	423,150
<b>Total Expenditures</b>	<b>420,916</b>	<b>442,000</b>	<b>442,000</b>	<b>402,863</b>	<b>-</b>	<b>423,150</b>

<b>Special Projects -- Fund 216</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b><u>Revenues</u></b>						
Other Financing Sources	-	1,903,661	1,903,661	-	-	1,161,398
Total Revenues	-	1,903,661	1,903,661	-	-	1,161,398
<b><u>Expenditures</u></b>						
Purchased Services	43,472	1,442,592	1,442,592	4,790	122,000	894,592
Interdepartment Charges	85,086	-	-	-	-	-
Other Expenses	773,512	461,069	461,069	53,322	143,582	266,806
Total Expenditures	902,070	1,903,661	1,903,661	58,112	265,582	1,161,398

# **Technical Services**

Departments – Department Heads/Directors

*Technology Services – Jason Rouer*

<b>Technology Services</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b>Revenues</b>						
Public Charges for Services	2,194	2,700	2,700	1,545	1,600	2,600
Intergovernmental Charges for Services	72,224	71,489	71,489	43,010	28,459	72,664
Misc Revenues	1,000	2,000	2,000	1,000	-	1,000
Other Financing Sources	-	130,068	130,068	-	-	45,100
<b>Total Revenues</b>	<b>75,418</b>	<b>206,257</b>	<b>206,257</b>	<b>45,555</b>	<b>30,659</b>	<b>122,564</b>
<b>Expenditures</b>						
Salary & Wages	673,038	679,902	679,902	318,536	411,822	701,502
Fringe Benefits	220,653	222,151	222,151	110,031	121,185	246,385
Purchased Services	816,073	807,899	819,199	576,400	239,062	820,731
Materials & Supplies	1,208	3,300	3,300	400	2,895	3,050
Travel & Training	3,671	9,800	9,800	2,083	6,300	9,800
Interdepartment Charges	605	700	700	238	450	700
Outlay	66,653	551,065	558,865	96,033	74,105	496,695
<b>Total Expenditures</b>	<b>1,782,334</b>	<b>2,274,817</b>	<b>2,293,917</b>	<b>1,103,722</b>	<b>855,819</b>	<b>2,278,863</b>

<b>T.S. Equipment Outlay (Depts.)</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b>Expenditures</b>						
Cap Outlay Co Clerk County Clerk	-	-	600	1,158	-	1,000
Cap Outlay County Board	1,906	600	-	(600)	-	10,500
Cap Outlay Treasurer	1,018	-	-	-	-	-
Cap Outlay Register of Deeds	-	4,000	4,000	3,308	-	2,000
Cap Outlay Veterans Service	-	1,000	1,000	986	-	-
Cap Outlay HS Resource Center	3,066	5,200	5,200	3,000	-	24,600
Cap Outlay Sheriff	46,765	47,350	47,350	38,217	-	41,400
Cap Outlay UW Extension	-	1,000	1,000	885	-	-
Cap Outlay Soil & Water Conservation	2,861	1,000	1,000	848	-	1,000
Cap Outlay Museum	-	2,300	10,350	1,971	-	1,000
Cap Outlay Library	12,132	17,215	17,215	11,684	-	14,455
Cap Outlay Facilities & Parks Bldg						
Maintenance	112	1,500	1,500	1,141	-	3,000
Cap Outlay Human Resource Personnel	400	3,350	3,350	3,244	-	-
Cap Projects Finance	-	1,000	1,000	885	-	-
Cap Outlay Land Use Services	-	1,300	1,300	931	-	2,000
Cap Outlay Emergency Management & Communications	2,003	-	-	-	-	-
<b>Total Expenditures</b>	<b>70,263</b>	<b>86,815</b>	<b>94,865</b>	<b>67,658</b>	<b>-</b>	<b>100,955</b>

# Transportation Services

Departments – Department Heads/Commissioners

*Airport – Craig Ross, Manager*

*Highway – Thad Ash, Commissioner*

*County Roads & Bridges (part of Highway)*

*Recycling (part of Highway)*

*Transportation – Kenneth P. Pabich*

<b>Airport Department</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b><u>Revenues</u></b>						
Taxes	-	-	-	29,128	-	29,000
Intergovernmental Revenues	37,590	-	-	-	-	-
Public Charges for Services	43,314	43,260	43,260	42,368	1,953	45,160
Misc Revenues	44,502	19,000	19,000	4,090	14,910	20,000
Other Financing Sources	-	-	-	-	-	41,518
<b>Total Revenues</b>	<b>125,405</b>	<b>62,260</b>	<b>62,260</b>	<b>75,586</b>	<b>16,863</b>	<b>135,678</b>
<b><u>Expenditures</u></b>						
Salary & Wages	85,093	83,069	83,069	37,185	49,606	87,062
Fringe Benefits	17,117	18,348	18,348	7,679	11,368	17,711
Purchased Services	56,730	70,900	70,900	28,057	47,659	70,900
Materials & Supplies	4,986	12,700	12,700	3,780	9,218	12,700
Travel & Training	-	400	400	-	400	400
Interdepartment Charges	1,444	6,300	6,300	4,912	1,388	6,300
Other Expenses	(0)	-	-	29,849	380	29,000
Outlay	70,286	38,892	103,838	2,469	101,369	63,795
<b>Total Expenditures</b>	<b>235,656</b>	<b>230,609</b>	<b>295,555</b>	<b>113,930</b>	<b>221,388</b>	<b>287,868</b>

<b>Highway--Fund 701</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b>Revenues</b>						
Intergovernmental Revenues	332,387	154,174	154,174	148,246	191,754	353,336
Public Charges for Services	3,600	-	-	-	3,600	3,600
Intergovernmental Charges for Services	5,708,074	6,376,916	6,363,339	2,417,205	4,767,341	6,273,808
Interdepartmental Charges for Services	6,202,876	5,520,026	5,520,026	1,794,333	4,286,616	6,138,031
Misc Revenues	149,197	-	-	94,866	69,440	144,500
<b>Total Revenues</b>	<b>12,396,133</b>	<b>12,051,116</b>	<b>12,037,539</b>	<b>4,454,650</b>	<b>9,318,751</b>	<b>12,913,275</b>
<b>Expenditures</b>						
Salary & Wages	3,081,575	3,244,420	3,244,420	1,470,044	1,811,011	3,269,211
Fringe Benefits	1,502,228	1,576,233	1,576,233	756,138	822,014	1,807,349
Purchased Services	1,649,681	535,148	535,148	458,307	433,576	769,319
Materials & Supplies	8,038,783	9,043,590	9,043,590	2,463,312	6,533,247	8,683,620
Travel & Training	42,679	48,250	48,250	29,683	17,200	41,500
Interdepartment Charges	(6,544,522)	(5,999,985)	(5,999,985)	(2,022,735)	(4,038,394)	(5,252,525)
Depreciation Expense	1,149,219	1,100,175	1,100,175	16,429	1,160,413	1,176,871
Other Expenses	2,605,286	2,503,285	2,489,708	1,391,553	1,219,747	2,417,930
<b>Total Expenditures</b>	<b>11,524,929</b>	<b>12,051,116</b>	<b>12,037,539</b>	<b>4,562,731</b>	<b>7,958,814</b>	<b>12,913,275</b>

<b>County Roads &amp; Bridges/Recycling</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b>County Roads &amp; Bridges Fund 205</b>						
<u>Revenues</u>						
Taxes	484,827	473,182	473,182	473,182	-	-
Intergovernmental Revenues	2,128,435	2,154,400	2,140,823	303,435	1,837,388	1,720,350
Other Financing Sources	3,355,792	3,700,855	3,700,855	730,483	3,044,928	4,060,628
<b>Total Revenues</b>	<b>5,969,054</b>	<b>6,328,437</b>	<b>6,314,860</b>	<b>1,507,100</b>	<b>4,882,316</b>	<b>5,780,978</b>
<u>Expenditures</u>						
County Road Maintenance	1,090,050	975,500	961,923	426,445	682,954	972,629
County Road Construction-CIP	2,181,357	3,736,510	3,736,510	730,483	3,080,583	4,171,146
Snow Removal	538,882	690,000	690,000	598,455	95,670	640,000
County Aid Bridge Construction	18,274	35,000	35,000	14,747	20,253	35,000
County Road Const. - Federal	1,914,907	891,427	891,427	719,923	794,548	413,462
Transfer to Other Funds	225,584	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,969,054</b>	<b>6,328,437</b>	<b>6,314,860</b>	<b>2,490,052</b>	<b>4,674,008</b>	<b>6,232,237</b>
<b>Recycling Fund 209</b>						
<u>Revenues</u>						
Taxes	89,859	87,904	87,904	87,904	-	-
Intergovernmental Revenues	102,148	86,687	86,687	86,756	-	104,259
Interest	68,232	65,000	65,000	31,852	30,000	40,000
Other Financing Sources	-	-	-	-	-	123,980
<b>Total Revenues</b>	<b>260,239</b>	<b>239,591</b>	<b>239,591</b>	<b>206,512</b>	<b>30,000</b>	<b>268,239</b>
<u>Expenditures</u>						
Interdepartmental Charges	-	88,000	88,000	-	88,000	115,000
Grants	137,114	107,591	107,591	-	73,591	141,591
Other Expenses	-	44,000	44,000	-	-	57,572
<b>Total Expenditures</b>	<b>137,114</b>	<b>239,591</b>	<b>239,591</b>	<b>-</b>	<b>161,591</b>	<b>314,163</b>

<b>Transportation</b>						
<i>Classification</i>	<i>2024 Actuals</i>	<i>2025 Adopted Budget</i>	<i>2025 Amended Budget</i>	<i>2025 6/30/2025 Actuals</i>	<i>2025 Remaining 6 Months Projection</i>	<i>2026 Budget</i>
<b><u>Revenues</u></b>						
Intergovernmental Revenues	712,943	834,286	834,286	115,738	718,548	854,727
Public Charges for Services	18,530	17,000	17,000	9,699	9,966	18,980
Interest	4,347	-	-	1,877	1,876	-
Misc Revenues	50,707	50,192	18,000	7,548	16,000	18,000
<b>Total Revenues</b>	<b>787,643</b>	<b>901,478</b>	<b>869,286</b>	<b>134,862</b>	<b>746,390</b>	<b>891,707</b>
<b><u>Expenditures</u></b>						
Salary & Wages	110,008	113,826	113,826	52,316	57,534	118,256
Fringe Benefits	75,170	74,744	74,744	37,017	37,810	84,174
Purchased Services	705,827	905,283	905,283	374,298	451,435	900,151
Materials & Supplies	7,508	7,750	7,750	3,229	3,408	7,685
Travel & Training	374	-	-	-	-	-
Interdepartment Charges	64,327	82,102	49,910	15,567	20,179	50,777
Other Expenses	1,460	1,261	1,261	-	1,261	1,614
Outlay	-	4,690	4,690	-	-	4,690
<b>Total Expenditures</b>	<b>965,790</b>	<b>1,189,656</b>	<b>1,157,464</b>	<b>482,427</b>	<b>571,627</b>	<b>1,167,347</b>

# Capitalized Improvements & Equipment Outlay Listings

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

*Computer equipment (CPU's, printers, terminals and scanners) are capitalized at \$5,000.*

*The Highway Department has a capitalization level as recommended by the State of Wisconsin Department of Transportation of \$7,500.*

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

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

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

**Table 1**  
**Cost Summary by Funding Source and Year**  
**FY 2026**  
**Updated 08-19-25**

<b>Project No.</b>	<b>2025 Project Name</b>	<b>Eligible for Long Term Financing</b>	<b>Eligible for Short Term Financing</b>	<b>Federal</b>	<b>State</b>	<b>Levy</b>	<b>Other*</b>	<b>TOTAL</b>
<i>*Other funding could be Unassigned Fund Balance, Carryovers from Prior Years, DK funding, C.I.P. Excess Funds, City Share, County Roads &amp; Bridges Fund, Donations. (see table 8)</i>								
<b>Museum</b>								
2023-37-03	Museum & Archives / Younkers ("Other" is CIP-carryover from prior years-\$5,878,905)						5,878,905	5,878,905
2023-37-03	Museum & Archives / Younkers ("Other" is CIP carryover from prior years-\$5,878,905)						5,042,851	5,042,851
							5,042,851	5,042,851
<b>Library</b>								
2025-36-01	Library-St. Bay branch (split 50/50 with City)					200,000		200,000
2025-36-01	Library-St. Bay branch (split 50/50 with City-"Other" is Museum/Archives CIP carryover from prior years \$200,000)						200,000	200,000
							200,000	200,000
<b>Airport</b>								
2021-53-03	Snow Removal Equipment Building ("Other" is CIP-carryover from prior year)			1,355,000		94,000	701,324	2,150,324
2021-53-01	North/South Runway Reconstruction ("Other" is CIP-carryover from prior year)			7,315,000		200,000	185,674	7,700,674
2022-53-01	Taxiway 1, 2, & 3 ("Other" is CIP-carryover from prior year-\$100,000 & Airport budget carryforward-\$64,946)			1,148,000		122,054	164,946	1,435,000
2026-53-01	Airport Master Plan					10,000		10,000
2021-53-03	Snow Removal Equipment Building ("Other" is CIP carryover from prior year-\$701,324 + Museum/Archives CIP Carryover from prior years-\$94,000)			1,355,000			795,324	2,150,324
2021-53-01	North/South Runway Reconstruction ("Other" is CIP carryover from prior year-\$185,674 + Museum/Archives CIP Carryover from prior years-\$200,000)			7,315,000			385,674	7,700,674
2022-53-01	Taxiway 1, 2, & 3 ("Other" is CIP carryover from prior year-\$100,000; Airport budget carryforward-\$64,946; Museum/Archives CIP Carryover from prior years-\$122,054)			1,148,000			287,000	1,435,000
2026-53-01	Airport Master Plan ("Other" is Museum/Archives CIP carryover from prior year)						10,000	10,000
				9,818,000			1,477,998	11,295,998

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

FY 2026  
Updated 08-19-25

Project No.	2025 Project Name	Eligible for Long Term Financing	Eligible for Short Term Financing	Federal	State	Levy	Other*	TOTAL
<b>Highway</b>								
2026-33-01	Schauer Road (CTH WD - Cave Point Park)					50,000		50,000
2026-33-01	Schauer Road (CTH WD - Cave Point Park) ("Other" is CIP carryover from prior year)				371,946		50,000	421,946
2026-33-02	CTH S (Hwy 42/57 - Justice Center)					350,000	-	350,000
2026-33-03	CTH H (Stone Road - HWY 57)					945,000		945,000
2026-33-04	CTH OO (CTH S - Shiloh Road)					246,000		246,000
2026-33-05	CTH D(Stub)(CTH X - CTH J)					286,250	-	286,250
2026-33-06	CTH C (STH 42/57 - CTH DK)				152,034	277,966		430,000
2026-33-07	CTH ZZ (Three Springs Road - Robin Lane)					270,000	-	270,000
2026-33-08	CTH TT (N. Lake Michigan Dr. - Coast Guard Station)					557,000	-	557,000
2026-33-09	CTH E (Elms Point - Logerquist Road)					172,000		172,000
2026-33-09	CTH E (Elms Point - Logerquist Road)					149,067		149,067
2026-33-10	CTH E (57 Intersection)					100,000		100,000
2026-33-13	CTH T (STH 42/57 - Glidden Drive)					638,095		638,095
2026-33-14	CTH S (CTH OO - CTH H) ("Other" is CIP Carryover from prior year)					85,000		85,000
2026-33-11	CTH S (CTH OO - CTH H) ("Other" is CIP Carryover from prior year)						85,000	85,000
2026-33-12	CTH X (CTH XC - South Forest Dr) ("Other" is CIP Carryover from prior year)					106,250		106,250
2026-33-12	CTH X (CTH XC - South Forest Dr) ("Other" is CIP Carryover from prior year)						106,250	106,250
		-	-	-	523,980	3,819,378	241,250	4,584,608
<b>Facilities and Parks</b>								
2026-37-01	Cana Island Fiber Installation-Rural Broadband Connection ("Other" is from Cana Island Reserve account)						125,000	125,000
		-	-	-	-	-	125,000	125,000
<b>Emergency Management</b>								
2026-29-01	Vehicle barriers					210,000		210,000
2026-29-01	Vehicle barriers						210,000	210,000
		-	-	-	-	-	210,000	210,000
<b>Emergency Services</b>								
2024-29-04	Egg Harbor/Jacksonport Ambulance Station ("Other" is CIP carryover from prior year)					1,800,000	500,000	2,300,000
2024-29-01	Egg Harbor/Jacksonport Ambulance Station ("Other" is CIP carryover from prior year)					900,000	500,000	1,400,000
		-	-	-	-	900,000	500,000	1,400,000
<b>TOTAL - 2026 C.I.P.</b>		-	-	9,818,000	523,980	4,719,378	7,797,099	22,858,457
2025 Adopted C.I.P.		-	-	10,250,000	1,343,513	5,201,957	3,932,800	20,728,270
<b>2026 Over (Under) 2025 Adopted</b>		-	-	(432,000)	(819,533)	(482,579)	3,864,299	2,130,187
% Increase/Decrease 2026 over 2025		0%	0%	-4%	-61%	-9%	98%	10%

<b>DOOR COUNTY</b>	
<b>2026 <u>Highway</u> Capital Outlay</b>	
<b>Budgeted 2025:</b>	<b>1,467,500</b>
<u>Highway</u>	
1 - Sign Truck	370,000
1 - Wood Chipper	100,000
1 - Zero Turn Lawnmower w/bagger	19,000
Duluth Shop Office Roof	150,000
Duluth Shop Pavement	140,000
Equipment Replacement Fund	500,000
<i>Note: All amounts are shown net of anticipated trade-in amounts.</i>	
<b>Total Requested Budget</b>	<b>1,279,000</b>
<b>2026 (Under)/Over 2025 - Highway</b>	<b>(188,500)</b>
<b>Note: County Highway Departments throughout the State of Wisconsin are Internal Service Funds. Highway equipment purchases are funded.</b>	
<b>Cash reserves in the Internal Service Fund are used to finance administration costs. The listing of Highway capital outlay is consistent with all other county departments. Per Resolution No. 43-96, Equipment purchases that exceed \$100,000 require County Board approval.</b>	

## DOOR COUNTY 2026 Highway Roadwork Schedule

<b>DOOR COUNTY 2026 <u>Highway</u> Roadwork Schedule</b>				
<b>Paving Project</b>				
			<u>Length</u>	
	<u>From</u>	<u>To</u>	<u>(miles)</u>	<u>Total Cost</u>
<b>Capital Improvement Plan:</b>				
Schauer Road	CTH WD	Cave Point Park	0.54	421,946
CTH S	STH 42/57	Justice Center	0.5	350,000
CTH H	Stone Road	STH 57	3.49	945,000
CTH OO	CTH S	Shiloh Road	1	246,000
CTH D	CTH X	CTH J	1	286,250
CTH C	STH 57	CTH DK	1.23	430,000
CTH ZZ	Robin Lane	Three Spring Rd	1.1	270,000
CTH TT	N. Lake Michigan Dr	Coast Guard Station	2.5	557,000
CTH E	Elms Point	Logerquist Road	0.8	149,067
CTH E	57 Intersection		0.02	100,000
CTH T	STH 42/57	Glidden Drive	4	638,095
CTH S	CTH OO	CTH H	2	85,000
CTH X	CTH XC	S. Forest Drive	2.5	106,250
		Total Cost	20.68	4,584,608
		Less Federal, Jurisdictional, and Other Funding		(765,230)
<b>Total Road Construction Projects (CIP)--Levy Portion</b>				<b>3,819,378</b>
<b>Road Maintenance:</b>				
County W - Washington Island Maintenance Agreement				49,000
County Routine Maintenance				522,629
Building and Grounds Operations				316,000
Seal Coating Projects				50,000
County Bridge & Culvert Repairs				35,000
<b>Total County Road Maintenance</b>				<b>972,629</b>

***Other Supportive  
Information***

## Door County 2026 Wage and Benefit Totals with Comparison Year 2025

DEPARTMENT	2025			2026			% of Total 2026 Wages & Benefits	% Change 2026 vs. 2025
	Wages	Benefits	Total Wages & Benefits	Wages	Benefits	Total Wages & Benefits		
Administrator	324,547	108,816	433,363	338,461	121,354	459,815	1.06%	6.10%
Airport	83,069	18,348	101,417	87,062	17,712	104,774	0.24%	3.31%
Child Support	359,237	188,755	547,992	364,701	211,277	575,978	1.33%	5.11%
Corporation Counsel	290,722	134,205	424,927	302,443	151,176	453,619	1.05%	6.75%
County Board	197,500	15,445	212,945	175,500	13,707	189,207	0.44%	-11.15%
County Clerk	198,128	90,115	288,243	201,802	100,849	302,651	0.70%	5.00%
County Treasurer	135,975	62,656	198,631	139,798	70,326	210,124	0.49%	5.79%
Court Systems	604,811	276,846	881,657	619,822	276,914	896,736	2.07%	1.71%
District Attorney	285,564	177,849	463,413	297,387	201,367	498,754	1.15%	7.63%
911 Dispatch	913,017	408,604	1,321,621	927,293	442,299	1,369,592	3.17%	3.63%
Emergency Services/EM	3,872,910	1,783,563	5,656,473	4,108,037	1,998,536	6,106,573	14.12%	7.96%
Facilities & Parks	1,259,444	513,023	1,772,467	1,307,481	559,923	1,867,404	4.32%	5.36%
Finance	452,109	217,638	669,747	471,114	245,758	716,872	1.66%	7.04%
Highway Department	3,244,419	1,576,234	4,820,653	3,269,211	1,807,591	5,076,802	11.74%	5.31%
Human Resources	205,691	121,647	327,338	214,154	137,919	352,073	0.81%	7.56%
Health & Human Services	5,428,770	2,548,433	7,977,203	5,317,024	2,569,375	7,886,399	18.24%	-1.14%
Land Use Services	802,614	372,092	1,174,706	809,341	384,934	1,194,275	2.76%	1.67%
Library	1,207,211	390,426	1,597,637	1,250,734	381,040	1,631,774	3.77%	2.14%
Museum	123,739	44,069	167,808	121,008	50,457	171,465	0.40%	2.18%
Register of Deeds	186,097	118,737	304,834	191,885	134,564	326,449	0.76%	7.09%
Real Property/LIO	148,512	64,532	213,044	161,762	94,420	256,182	0.59%	20.25%
Senior Resource Center/ADRC	915,198	492,711	1,407,909	1,145,924	663,696	1,809,620	4.19%	28.53%
Sheriff	5,275,350	2,624,045	7,899,395	5,557,350	2,892,897	8,450,247	19.55%	6.97%
Soil & Water	577,847	303,631	881,478	600,018	337,752	937,770	2.17%	6.39%
Technology Services	679,902	222,151	902,053	701,502	246,385	947,887	2.19%	5.08%
Transportation	113,826	74,742	188,568	118,256	84,176	202,432	0.47%	7.35%
UW Extension	54,766	38,482	93,248	25,709	3,859	29,568	0.07%	-68.29%
Veterans Service Office	141,856	55,707	197,563	147,697	61,386	209,083	0.48%	5.83%
<b>Totals</b>	<b>28,082,831</b>	<b>13,043,502</b>	<b>41,126,333</b>	<b>28,972,476</b>	<b>14,261,649</b>	<b>43,234,125</b>	<b>100.00%</b>	<b>5.13%</b>

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

Total Proposed Expenditures  
Wages to Proposed Expenditures  
Benefits to Proposed Expenditures

**113,106,122**

**36.36%**

**24.83%**

**11.53%**

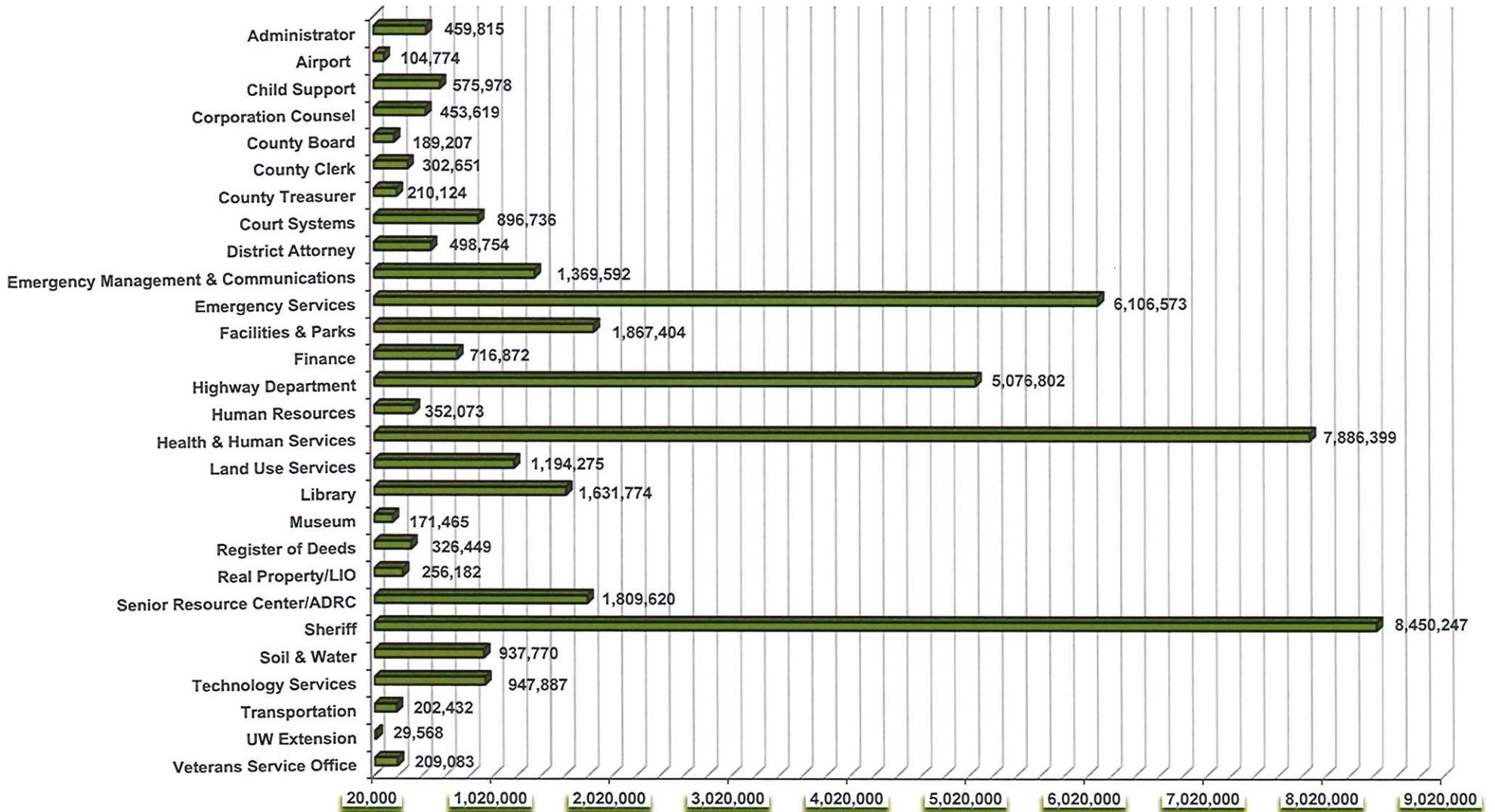
**129,423,200**

**33.41%**

**22.39%**

**11.02%**

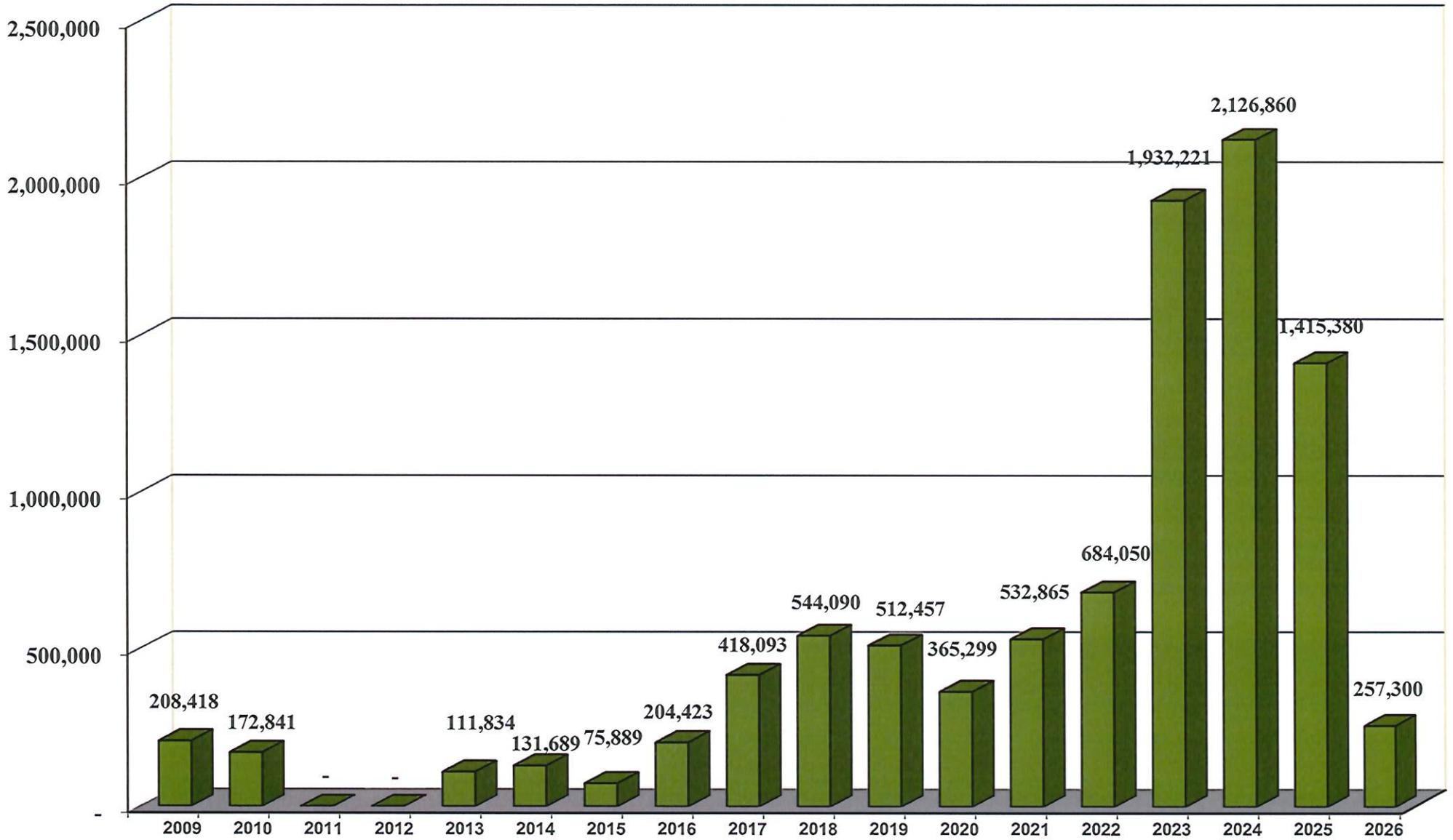
## Budgeted Wages & Fringes by Department



**Door County  
County Sales Tax Collections**

<u>Year</u>	<u>Amount Received</u>	<u>Amount Budgeted</u>	<u>Applied</u>	<u>Applied To Tax Levy</u>
2000	2,703,716	2,400,000	2002	303,716
2001	2,734,905	2,420,000	2003	314,905
2002	2,776,248	2,600,000	2004	176,248
2003	2,748,771	2,600,000	2005	148,771
2004	2,971,221	2,600,000	2006	371,221
2005	2,987,818	2,600,000	2007	387,818
2006	2,928,521	2,700,000	2008	228,521
2007	3,108,418	2,900,000	2009	208,418
2008	3,172,841	3,000,000	2010	172,841
2009	2,928,682	3,000,000	2011	-
2010	2,893,034	3,000,000	2012	-
2011	2,991,834	2,880,000	2013	111,834
2012	3,081,689	2,950,000	2014	131,689
2013	3,157,479	3,081,590	2015	75,889
2014	3,350,013	3,145,590	2016	204,423
2015	3,658,093	3,240,000	2017	418,093
2016	3,914,090	3,370,000	2018	544,090
2017	3,962,457	3,450,000	2019	512,457
2018	4,115,299	3,750,000	2020	365,299
2019	4,282,865	3,750,000	2021	532,865
2020	4,434,050	3,750,000	2022	684,050
2021	5,682,221	3,750,000	2023	1,932,221
2022	6,126,860	4,000,000	2024	2,126,860
2023	6,315,380	4,900,000	2025	1,415,380
2024	6,457,300	6,200,000	2026	257,300

### Sales Tax Reserve Applied to Levy



# Property Tax Levy Limits

2013 Levy Cap / 2014 - 2025 budget years: Effective July 1, 2013, Section 66.0602, Wisconsin Act 20 Local Levy Limits caps county and municipal levy increases at the greater of 0 percent or the gain in value from net new construction. Except as provided in subs. (3), (4), and (5), no political subdivision may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. The base amount in any year, to which the limit under this section applies, shall be the maximum allowable levy for the immediately preceding year. The budget excludes the following from the caps Section 1887. 66.0602(3)(e)(3) the amount that a county levies in that year under s. 82.08 (2) for bridge and culvert construction and repair; Section 1889e. 66.0602(3)(e)6 the amount that a county levies in that year for a countywide emergency medical system; new debt service as a result of the political subdivision adopting a resolution on or after July 1, 2005.

LEVY LIMIT. Except as provided in subs. (3), (4), and (5), no political subdivision may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. The base amount in any year, to which the limit under this section applies, shall be the actual levy for the immediately preceding year. In determining its levy in any year, a city, village, or town shall subtract any tax increment that is calculated under s. [59.57 \(3\) \(a\)](#), [60.85 \(1\) \(L\)](#), or [66.1105 \(2\) \(i\)](#). The base amount in any year, to which the limit under this section applies, may not include any amount to which sub. [\(3\) \(e\) 8](#). applies.

(2m) NEGATIVE ADJUSTMENT.

(a) If a political subdivision's levy for the payment of any general obligation debt service, including debt service on debt issued or reissued to fund or refund outstanding obligations of the political subdivision and interest on outstanding obligations of the political subdivision, on debt originally issued before July 1, 2005, is less in the current year than it was in the previous year, the political subdivision shall reduce its levy limit in the current year by an amount equal to the amount that its levy was reduced as described in this subsection. This subsection does not apply to a political subdivision in any year in which the political subdivision does not increase its levy increase limit as allowed under sub. [\(3\) \(f\) 1](#).

# ***Governmental Accounting***

## ***Glossary of Terms***

## **Governmental Accounting Glossary of Terms**

**ACCOUNTABILITY** – Being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry—to justify the raising of public resources and the purposes for which they are used. Governmental accountability is based on the belief that the citizenry has a “right to know,” a right to receive openly declared facts that may lead to public debate by the citizens and their elected representatives. [SGAC1]

**ACCOUNTS RECEIVABLE**—An important revenue source for the County is incoming receivables. The system is set up to be accessed from all departments and allows for funds to be deposited in several specific departments with all general receipts coming into the Treasurer's collection area.

**APPORTIONMENT** – A proportional distribution of the levy of a taxing jurisdiction among municipalities based upon the value of the municipalities or parts of municipalities.

**APPROPRIATION** – An authorization made by the County Board which permits officials to incur obligations against and to make expenditures of governmental resources for specific purposes. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**ASSESSED VALUE** – A dollar amount assigned to the taxable property, both real (by parcel) and personal (by owner), by the assessor for the purpose of taxation. This amount may be above or below the current market value of most of the locally assessed property, or above or below the use value for agricultural land. It is the market value for the state-assessed manufacturing property.

**ASSESSMENT LEVEL** – The relationship between the total assessed value and the equalized value of all locally assessed property in the district (after adjusting from prior year's errors). This represents the average percent of value the assessments are at. For example, if the assessments total \$8,400,000 in Town “A” and the equalized value is \$9,000,000, then the “assessment level” is said to be 93% (8,400,000 divided by 9,000,000). A manufacturing value is submitted at 100%--but adjusted to local level before entry onto tax roll.

**ASSESSMENT RATIO** – The relationship between the assessed value and the market value on a particular parcel. For example, if the assessment of a parcel which sold for \$150,000 (market value) was \$140,000, the assessment ratio is said to be 93% (140,000 divided by 150,000). The difference in the assessment level and the assessment ratio is that the level typically refers to the taxation district; the ratio refers to the individual parcel.

**ASSESSOR'S FINAL REPORT** – This report gives the same summary of the State of Assessment, but analyzes the reason for changes. It is a preliminary report to the State of Assessment because it is prepared before the Board of Review changes.

**BASIS OF ACCOUNTING** -- The official books and records of the County will be maintained in conformance with accounting principles developed by a National Committee on Governmental Accounting the Governmental Accounting Standards Board (GASB) and are accepted as the standard in industry. Exceptions to conformance to the accounting principles result from state law.

#### **Modified Accrual Basis**

The accounting records of the County are maintained on the modified accrual basis of accounting for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Expendable Trust Funds and Agency Funds. Under the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual –that is, when they become both “measurable” and “available to finance expenditures of the current period”. Available means collectible within the current period or soon thereafter to be used to pay liabilities of the current period. Expenditures should be recognized, when measurable and generally when the liability is incurred and will be liquidated with current resources. For the liability to be incurred the goods must be received in satisfactory condition and/or the service must be performed. Expenditures other than interest on general long-term debt are recorded as liabilities when they are incurred.

#### **Accrual Basis**

Accrual basis accounting recognizes transactions when they occur, regardless of the timing of related cash flows. Proprietary fund types, Enterprise and Internal Service Funds, follow accrual basis accounting. Also, Fiduciary fund types, Non-

expendable and Pension Trust Funds, follow the accrual basis accounting. Under the accrual basis of accounting, expenses should be recognized in the period incurred, if measurable. For an expense to be incurred, the item purchased must be received and used or the service purchased must be performed. For an expense to be measurable, the amount must be determined. This is normally when the invoice is received.

**AUDIT**—A comprehensive examination of the manner in which the County's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spend and whether expenditures were in compliance with the County Board's appropriations.

**BUDGET** -- The budget is the primary tool of local government for monitoring financial resources. Contained in the budget are decisions regarding its' operation. When the budget is adopted, it represents the financial plan for operating the government in the coming year. The governmental budget is adopted into law and therefore legally binding. Expenditure budgets or appropriations represent the upper limit for government spending in a given year. Because the budget is legally binding, budgetary control is essential.

Budgetary control is maintained by a formal appropriation and encumbrance system. Each year budgets are developed for all County departments. Department budgets are reviewed by the Administrative Coordinator and the Finance Director with the Department Heads before being presented to the Finance Committee. The Finance Committee then forwards the proposed budget on to the oversight committees for their review and recommendations. Those recommendations are sent back to the Finance Committee for review prior to the Finance Committee sending the proposed budget onto the County Board of Supervisors. The County Board considers the Finance Committee's proposed budget and adopts a budget in November of each year. The adopted budget sets both revenue and appropriation levels along with the amount of taxes that are to be levied in the County and apportioned to its municipalities.

Budgetary control is maintained by appropriation unit, within agency, within fund. Purchase orders or payment vouchers which result in an overrun of the appropriation unit are not released or paid until additional appropriations are made available in accordance with County policy. The department must obtain a transfer if a purchase

will cause an account to become overdrawn. The Finance Department monitors overdrawn expense accounts.

**DESIGNATED UNRESERVED FUND BALANCE** – Management's intended use of available expendable financial resources in government funds reflecting actual plans approved by the government's senior management. Expressed another way, designations reflect a government's self-imposed limitations on the use of otherwise available expendable financial resources in governmental funds.

**EQUALIZED VALUE** – The estimated value of all taxable real and personal property in each taxation district, by class, as of January 1 and certified by August 15 of each year. The value represents market value, except for agricultural property, which is based on its use.

**EQUALIZATION** – The process of establishing the January 1 market value (or use value for agricultural land) by class of real property and item of personal property for each taxation district.

**ESTIMATED FAIR MARKET VALUE** – The assessed value of each locally assessed parcel (except those including agricultural land) divided by the entire taxation district's level of assessment (titled average assessment ration on the tax bill). This estimate gives the property owner a basis for comparison of their perception of the market vs. what is being used to base their share of taxes on. Since the level of assessment is an average for the taxation district, there is naturally going to be some variance in the local assessor's accuracy on every parcel. Minor differences between the estimated fair market value and the property owner's opinion of value shouldn't raise concern. Large differences require further investigation.

**EXPENDITURES** – Use of a financial resource for current operating expenses, debt service and capital outlay.

**FINES, FORFEITURES AND PENALTIES** – Fines, forfeitures and penalties controlled by the State or County. Costs are reimbursements for expenditures incurred by the County.

**FISCAL ACCOUNTABILITY** – The responsibility of governments to justify that their actions in the current period have complied with public decisions concerning the raising and spending of public moneys in the short term (usually one budgetary cycle or one year). This term is used in contrast to operational accountability. [SGAS34]

**FULL VALUE** – (1) The value reflected as market value when used in reference to the valuation of real property under state statute 70.32 (1) (this does not include agricultural property defined in state statute 80.32 (2)). (2) The same as equalized value, however, is often used when referring to the value of school and special districts.

**FUND ACCOUNTING** -- One of the integral parts of government accounting is the use of funds to account for its activities. Door County utilizes fund accounting. A fund is defined as "an independent fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with regulations, restrictions, or limitations". Each fund operates independently under normal "double entry" accounting rules.

**FUND BALANCE** – The difference between assets and liabilities reported in a governmental fund.

#### **FUND TYPES --**

##### **Governmental Funds**

General Fund. The General Fund is the General operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund. The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Fund. The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Fund. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or special revenue funds).

##### **Proprietary Funds**

Enterprise Funds. The Enterprise Funds are used to account for operations (1) that are financed and operated in a manner similar to private business enterprises where the intent of the County is that the costs (expenses, including depreciation) or providing goods or services

to the general public on a continuing basis be financed or recovered primarily through user charges, or (2) where the County has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes. Internal Service Funds. The Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the County, or to other governmental entities on a cost reimbursement basis.

### **Fiduciary Funds**

Trust and Agency Funds. The Trust and Agency Funds are used to account for assets held by the County in a fiduciary capacity as trustee, custodian or agent for individuals, other governmental units and non-public organizations.

### **Account Groups**

Because governments make a sharp distinction between current and long term items, governmental financial statements need a place to put long term activities (i.e. assets and liabilities). Account groups are used for this purpose. Since account groups are considered memoranda, they do not need to follow strict accounting rules. For example, long-term debt may be backed only by the full faith and credit (i.e. the taxing and borrowing power), not any current assets. General Fixed Assets and General Long-term Debt are Account Groups.

**INTERGOVERNMENTAL REVENUE** – Revenue received from another government in the form of grants and shared revenues. Typically, these contributions are made to local governments from State and Federal governments and are made for specific purposes.

**PUBLIC CHARGES FOR SERVICES** – User charge for services provided by the County.

**OTHER FINANCING SOURCES/USES** – These are funding sources for a particular activity. Typically, these include prior year earned revenues, capitalized interest or an application of fund balances.

**OTHER REVENUES** – Revenues which are not required to be accounted for elsewhere.

**REIMBURSEMENT GRANT** – A grant for which a potential recipient must first incur qualifying expenditures to be eligible. Reimbursement grants are also referred to as expenditure-driven grants.

**RESERVED FUND BALANCE** – The portion of a governmental fund's net assets that is not available for appropriation.

**REVENUES** – Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**SUSCEPTIBLE TO ACCRUAL** – Term used in connection with the application of the modified accrual basis of accounting. Revenues that are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. [NCGA Statement 1]

**TAXATION DISTRICT** – A town, village, or city. If a city or village lies in more than one county, a taxation district is that portion of the city or village which lies in each county.

**TAXATION JURISDICTION** – An entity, which is authorized by law to levy taxes on general property, which is located within its boundaries. In addition to towns, villages and cities, this includes school districts, sewerage districts and lake rehabilitation districts.

**TAX LEVY** – The total amount to be raised by a government for the purpose of financing services performed for the common benefit of the people.

**TAXES** – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

**TAX RATE** – The amount of taxes levied for each \$1,000 of equalized valuation while the **MILL RATE** is the levy dollars divided by Assessed Value of the District.

**UNASSIGNED UNRESERVED FUND BALANCE** – Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e., designations).