

2016

OZAUKEE COUNTY

ADOPTED

BUDGET BRIEF



FORWARD FOCUSED
OZAUKEE COUNTY
Wisconsin

OZAUKEE COUNTY WISCONSIN

2016 ADOPTED BUDGET BRIEF

Fiscal Year

January 1, 2016 – December 31, 2016



FORWARD FOCUSED
OZAUKEE COUNTY
Wisconsin

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MISSION STATEMENT & STANDING COMMITTEES

OZAUKEE COUNTY, WISCONSIN MISSION STATEMENT

Ozaukee County government, as an administrative arm of the State of Wisconsin, will sustain and enhance the quality of life for all citizens by being proactive, innovative, and responsive in providing quality services in a fiscally responsible manner.

2015

COUNTY BOARD OF SUPERVISORS & STANDING COMMITTEES OF THE COUNTY BOARD

CHAIRPERSON

Lee Schlenvogt

VICE-CHAIRPERSON

Jennifer Rothstein

SECOND VICE-CHAIRPERSON

Daniel Becker

COUNTY ADMINISTRATOR

Thomas W. Meaux

EXECUTIVE COMMITTEE

Lee Schlenvogt*	Daniel Becker
Jennifer Rothstein**	Kathlyn Geracie
Karl Hertz	Paul Melotik

FINANCE COMMITTEE

Daniel Becker*	Richard Dieffenbach
Richard Nelson**	Irena Macek
Gustav Wirth	

HEALTH & HUMAN SERVICES COMMITTEE

Karl Hertz*	David Henrichs
Thomas Richart**	Donald Clark
Thomas Winker	

NATURAL RESOURCES COMMITTEE

Jennifer Rothstein*	Richard Bauzenberger
Donald Dohrwardt**	Thomas Grabow
Barbara Jobs	

PUBLIC SAFETY COMMITTEE

Paul Melotik*	David Larson
Glenn Stumpf**	Justin Strom
Gerald Walker	

PUBLIC WORKS COMMITTEE

Kathlyn Geracie*	Donald Korinek
John Slater**	Steven Rishel
LeRoy Haeuser	

*Chairperson of Standing Committee - **Vice-Chairperson of Standing Committee



2016 EXECUTIVE BUDGET MESSAGE

Monday, January 4, 2016

TO THE CITIZENS OF OZAUKEE COUNTY, AND
THE HONORABLE OZAUKEE COUNTY BOARD OF SUPERVISORS

Ladies and Gentlemen:

It is an honor and privilege to have the opportunity to prepare the annual spending priority document; the 2016 Ozaukee County Budget. Our budget planning process is truly a team effort, starting with the departmental requests in June, detailed review with my Administrative team in August, and Executive Committee review in October, followed by County Board review and input with a vote in November. Throughout the process our management group works with their employees and our full team to considers policy and programmatic alternatives to provide quality services to our taxpayers in the most efficient manner possible. Our citizens weigh in on our process once my Administrators' recommendations are made public in September. With the continuing support of the County Board our organization continues to deliver quality services and remains the "gold standard" of county governments when measured against all counties in the State of Wisconsin. Ozaukee has an outstanding record measured with our peers by levy rate, per capita levy, bond rating, and level of indebtedness. That end product of governance is the culmination of a tremendous team of dedicated employees supported by a great Board of Directors, the County Board of Supervisors.

LANDSCAPE OVERVIEW

The Executive Committee in June issued a challenge to present a zero increase for 2016 to the 2015 county levy. Board members have been very supportive of the recommended innovative approaches that have resulted in enhanced performance and delivered real value. Departmental consolidations have provided great opportunities to flatten the organization, eliminating layers of control, empowering management, and providing a more efficient service delivery model. Gone are many of the old vestiges of the past involving independent spheres of information, non-integrated technology, and many small departments "doing their own thing". Community Programs and Social Services have morphed into a Human Services Department. Probate was absorbed into the Clerk of Courts Office. Emergency Management Department has been incorporated into a Division within the Sheriff's Department. The Finance Department, Human Resources Department and Information Technology Department have been meshed with the Department of Administration. The list of department adjustments since the new millennium goes on and on. What is clear is that we are constantly trying to "be better" and have evolved into an

integrated and dynamic entity, reducing staff through attrition and applying technology where appropriate to provide value.

What is relatively new to this dynamic organization of Ozaukee County is the opportunity to actually merge services with our abutting neighbor to the West, Washington County. During 2015 I initiated a series of private discussions with my counterpart in Washington County to consider more value added consolidation type activities. We already shared many service delivery items such as agricultural services through UW Extension, economic support consortium's through Human Services, and a synergistic shared ride taxi services at the Village of Newburg which is a county-split community. Our review in 2015 now centered on actual merger of services, and we are on the cusp of providing a Joint Public Health Department managed by our current Director Kirsten Johnson and manned by a mix of current employees and new hires to start sometime in the first quarter of 2016. We have the strong support of the County Boards in both Washington and Ozaukee Counties. The Washington-Ozaukee Public Health Department will meet the classic goals of government consolidation: better service to the citizens provided more efficiently. We are projecting a \$300,000 taxpayer savings through consolidation. Washington County Administrator Joshua Schoemann and I are thrilled that the Public Health model will be initiated in early 2016 and have pledged to thoroughly explore more consolidation opportunities going forward.

Similar to this year the 2016 county budget assumes a 1% wage increase for all county employees who meet their individual performance measurements. Since 2013 the year in which our measurement program was developed, the vast majority of our full time employees qualified for the award. Last years' new policy initiative incorporating an employee bonus program has met with success. A fresh allocation of \$100,000 was set aside for outstanding and extraordinary employee performance as recommended by department managers and reviewed and approved by Human Resources Director Jason Dzwinel and myself. We have authorized a bit less than 20% of the overall allocation, but feel very good that our department managers are identifying outstanding performance and using other tools such as gift cards and lunches to thank our fine employees and reward performance on a day to day basis.

ECONOMIC FACTORS

Ozaukee County's growth rate of over 3% provided by the Department of Revenue showed significant and continuing promise for our area's rebound from the 2008 recession. Our property sales and sales tax revenues have experienced growth, enabling budget planning to utilize fresh revenues to assist in meeting our increased expenses including utilities, employee benefits and the like. Our overriding desire with the 2016 budget was a zero increase to the tax levy. We were confident some structural changes put in place in previous budgets, as well as an improving economy would allow us to meet this goal.

Ozaukee County decided many years ago to implement a sales tax to reduce the local property tax burden. Our current experience indicates that the county sales tax replaces the property tax by about 40%. These projections are not "pie in the sky" since the growth has largely already been met with realized sales tax collections during the course of 2015. Our County continues to host many new retail developments along the I-43 Grafton Freeway Corridor, historic shopping in Downtown Cedarburg, busy Mequon malls and a revitalized Downtown Port Washington. In the 2016 budget we confidently increased sales tax revenue over \$600,000. The improved local

economy has also helped lower our delinquent property taxes which is a testament to the overall improved financial balance sheet for our many property owners.

Like most of our county budgets, no General Fund reserves were utilized to offset our tax levy. We carefully manage our undesignated fund balance to keep our approximately 20% financial “cushion” and allow the Board to transfer funds for unexpected large expenses. Repairing the County’s Historic Courthouse in 2015 is a great example of the need. A budgeted capital project for building washing and minor joint repair evolved into a much larger scope involving mortar and stone replacement of our Pillars and Courthouse Tower to avoid a catastrophic loss. The Board authorized additional \$300,000 of funds to utilize the scaffolding already in place. Only nominal uses of targeted Special Revenue Fund reserves were utilized for operations where appropriate, and our capital reserve fund is expected to recover to historic balances by the end of 2015.

2016 BUDGET

Our fine employees are the front line of delivering county services. Overall employee expenses amount to about \$40Million, which is 50% of our total expenses of \$80Million. If only our operating expenses of \$72Million are considered, the percentage of employee costs grows to about 55%. We need to continuously invest in our employees and have demonstrated that recently with the development of the employee health clinic, various wellness initiatives, annual wage performance measures, and maintaining our fine employee benefit package and keeping our employee contribution on health care costs relatively flat. The budget includes minor structural wage and benefit increases, 1% wage adjustment for employee performance, the aforementioned flat health premium and minor health care plan design changes.

Previous prioritization of large capital projects resulting in a \$6.8Million bond issue in 2013 addressed many of the back logged projects. Regarding the remaining departmental projects, the budget parameters of zero increase necessitated that over \$2,000,000 of capital projects be deferred at this time. About ½ of that amount or over \$1,000,000 involves a single request of the Sheriff’s Department for a large storage garage and potential practice firing range located somewhere within the County. We hope to make progress regarding this request in 2016 and possibly enlist some partners on the project which would help mitigate the expense and potentially generate a revenue stream. Our County’s sales tax will generate almost \$700,000 of new revenue, over 4% increase.

Other significant budget issues involved the continuing physical building upgrades at the Lasata Senior Living Campus. With the \$10Million skilled care nursing home remodel authorized in 2014, Lasata will be on the levy for about a \$250,000 which reflects the reduced population, disruption from remodeling and anticipated temporary revenue reduction at Lasata Heights due to planned apartment upgrades. Lasata’s physical building upgrades will allow the campus to provide better service, more efficient staffing, and increased Medicare reimbursement, thereby assisting the campus to much more marketable and profitable.

Human Services Department Director Mike Lappen has a vision to create a more user friendly location combining the 3rd and 4th floor reception areas into one. That will mean some significant remodeling and \$100,000 of Departmental reserves are allocated for that purpose. When the remodeling is done, our clients will be better served and the taxpayers will benefit with a consolidation of staff.

Our fine public golf courses Hawthorne Hills and Mee-kwon were granted over \$500,000 to replace all of their golf carts to better serve the public. Like most things our golf staff did a great job in extending the current fleet well beyond the expected 7-9 years of service. Our golf carts have aged well and are being retired after about 13 years of service on average.

District Attorney Adam Gerol sought levy funding for an Assistant District Attorney position. Although reluctant to ask Ozaukee County since prosecutors are financial obligations of the State, Mr. Gerol made a persuasive case and the cost of the new position was built in to the new operational increase that was adopted by the County Board. The new position was desperately needed to allow the District Attorney to continue to provide needed Public Safety services with Ozaukee County. Other counties have funded these positions when the State has failed to act.

LONG TERM PLANNING

Our County is constantly reviewing our levels of service, and challenging the current ways that we operate in an effort to improve. With the encouragement of Supervisor Glenn Stumpf the County established a “Green Team” with the goal of identifying opportunities of energy and resource efficiency and providing real value to the taxpayers. Under the leadership of Community Development Educator Kate Pawasarat, our group has prioritized projects, and obtained a fresh allocation for 2016 to address facility upgrades at the Justice Center, Highway Department and other facilities of over \$100,000 with an aggregate 3 year payback. Another new item involves working with the City of Port Washington, Ozaukee Washington Land Trust, and private developer to convert farm land along the bluffs of Lake Michigan into a commercial winery, mid to high end housing and public park and preserve providing needed access to the beach and complimenting the County’s popular Lion’s Den Gorge Nature Preserve.

A fresh strategic goal involves directly partnering with our community regarding our Shared Ride Taxi program. With Transit Superintendent Jason Wittek providing strategic guidance, the Public Works Committee worked with the community and provided additional taxi service to accommodate more requests and provide needed service for employment opportunities. We are working on upgrading our public safety radio backbone and exploring multijurisdictional interoperability. The County Board has partnered with Aurora Hospital Foundation and our Sheriff Jim Johnson to upgrade our emergency 911 system with emergency medical dispatch.

Our development of an employee health clinic in 2014 has proven to be a winning program in 2015. Our rate of return on our clinic turned positive in 2015 after covering the startup costs and growing the employee clientele. We have also made progress with the City of Port Washington to provide our employee health clinic services to city employees starting in January 2016. The addition of 250 insured lives will provide about a 25% increase to our potential clinic population and will enable the city and county to work together on employee wellness initiatives.

GOOD NEWS

- The County maintained a Aaa bond rating, highest attainable, with no new debt added in 2015,
- County taxes will go down or remain flat for the vast majority of property owners in County,
- The property tax levy rate at \$1.84, rate and per capita tax among the lowest in the state,
- All highway requested projects received funding to avoid costly delays in construction,
- Anticipated sale 12 acres excess right-of-way parcel on the NW corner of STH 33 & CTH LL,
- Ozaukee earned GFOA awards for both budget presentation and financial reporting,
- Our golf courses Mee-Kwon and Hawthorne Hills realized profits for the seventh straight year,

CONCLUSION

Thank you to all of our citizens for your support, to our employees for their continuing excellence, and to our Board of Supervisors for their service. All of us who work for the County feel we are privileged and honored to be in our position of service to our Ozaukee community.

Sincerely yours,

Thomas W. Meaux

Thomas W. Meaux
Ozaukee County Administrator

COMMITTEE STRUCTURE & OVERSIGHT

Ozaukee County has five Standing Committees and an Executive Committee; Finance, Health and Human Services, Natural Resources, Public Safety and Public Works. The chart below identifies the departments which they will oversee.



EXECUTIVE COMMITTEE

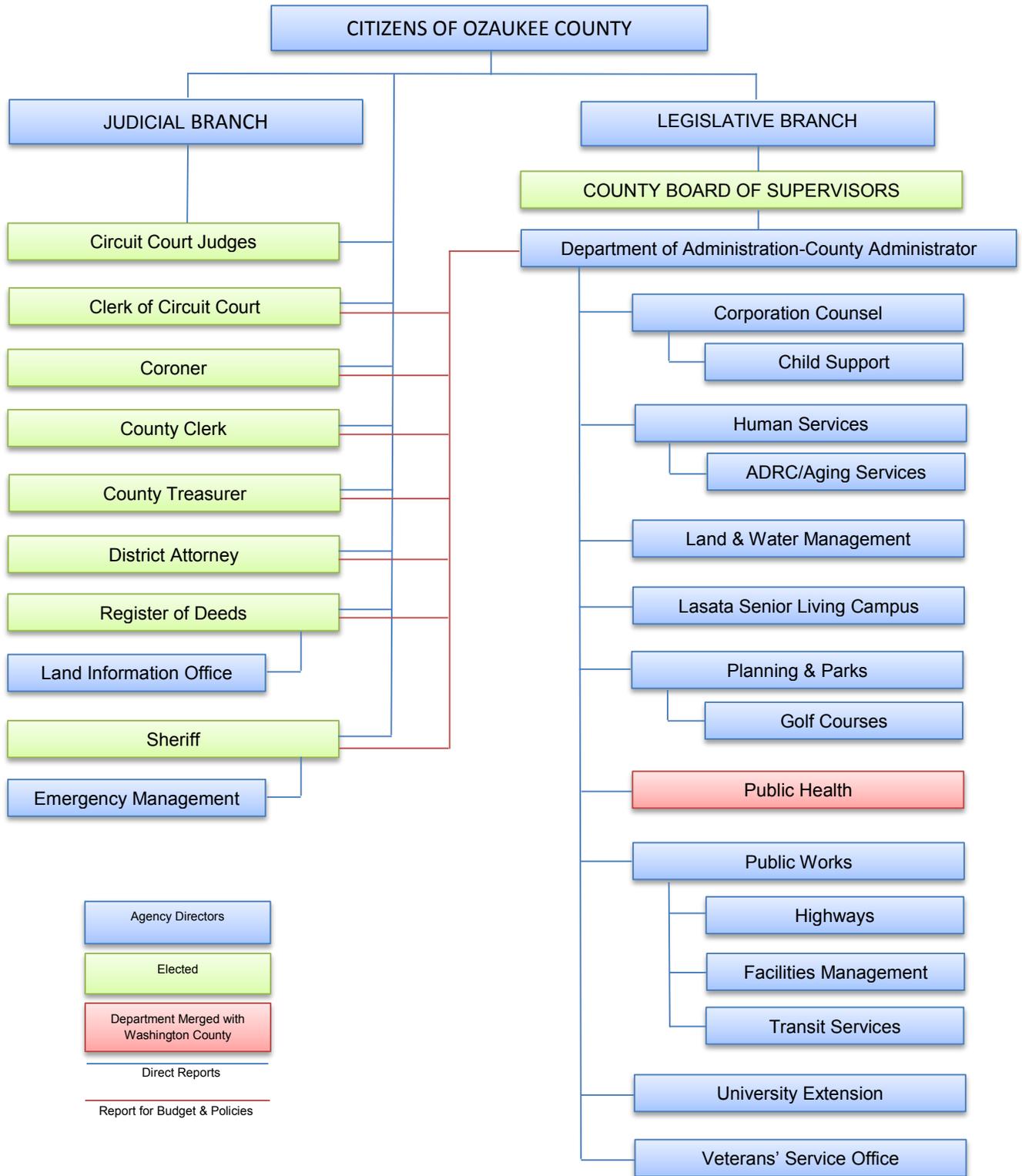
1. The County Board Chairperson, County Board Vice Chairperson, County Board Second Vice Chairperson and three (3) additional members appointed by the County Board Chairperson as Standing Committee Chairpersons shall serve as the Executive Committee of the County Board and shall provide the leadership, vision, and purpose in concert with the Ozaukee County Mission Statement.
 - a) In the event that a member of the Executive Committee is unable to attend a meeting, he or she may appoint an alternate from the Standing Committee of which they Chair.
 - b) The Chairperson of the Board may choose an alternate from the body at large.
2. The County Board Chairperson and Vice Chairperson shall serve as the chairperson and vice-chairperson, and act as voting members, of the Executive Committee
3. Serve as the oversight Committee of the County Administrator's Office
4. The Executive Committee shall exercise the following powers and duties:
 - a) Review the sections of the Code of Ordinances, in addition to, the Policy and Procedure Manual not under the jurisdiction of another County Committee
 - b) Introduce the various administrative type resolutions that are not the responsibility of an-other committee
 - c) Communication linkage between Standing Committees
 - d) Arbitrate between competing Standing Committee issues
 - e) Set the agenda for the monthly County Board policy meeting
 - f) Review proposed state and local legislation concerning County government, and make recommendations thereon
 - g) Following each federal decennial census of population, prepare a preliminary and a final County supervisory district plan for presentation to the County Board
 - h) Interpret County mission and formulate broad objective

- i) Budgetary Responsibilities
 - 1. Review, amend, and approve the annual County budget as submitted by the County Administrator
 - 2. Submit the amended budget to the County Board for adoption
 - 3. Authorize the publication of County budget summary, and notice of public hearing per Sec. 65.90(3), Wis. Stats.
- j) Evaluate and make recommendations to the County Board on the issuance of new debt, refinancing existing debt, authorizing debt repayment
- k) Direct and guide collective bargaining process and approve all collective bargaining agreements
 - 1. Collective bargaining agreements shall not be considered for final approval by the Committee until a complete contract edited and signed by the union has been provided to the Human Resources Office.
 - 2. Implementation of the terms defining the wages, hours and conditions of employment defined by collective bargaining agreements requires approval of the County Board.
- l) Revolving Loan Funds: Provide recommendations concerning the Revolving Loan Funds to the County Board and oversee the Community Development Block Grant Program for Economic Development.

STANDING COMMITTEES OF THE COUNTY BOARD

1. General Powers and Duties:
 - a) Oversight of County Departments: Oversight shall include but is not limited to the following:
 - 1) Interview up to three candidates suggested by the County Administrator for appointment to the position of Director, Department Head, Administrator, and/or Commissioner of the County Departments within their oversight. The Standing Committee shall recommend an appointee to the full County Board for confirmation within the salary guidelines set by the Finance Committee
 - 2) Monthly review of a department-wide budget summary for each of the County Departments within the Committee's oversight highlighting variances from the adopted budget
 - 3) Direct and guide policy and enforce accountability of the Departments within their oversight
 - 4) Approve all action items including but not limited to:
 - a) Departmental budgets
 - b) Departmental policies and procedures
 - c) Staffing levels and hours
 - d) New positions
 - e) Capital purchases greater than \$5,000
 - f) Fund transfers of \$10,000 or more and any transfer involving funds budgeted for conferences and meetings
 - g) Grant applications and acceptances
 - h) Review departmental fee schedules
 - i) Departmental name changes
 - 5) Authorize, review, and approve intergovernmental agreements and contracts as necessary or as otherwise authorized by law:
 - b) Establish Ad Hoc and/or Study Groups: in keeping with the purposes and objectives of the Committee, to analyze committee policies or issues, and to encourage community involvement
 - c) Setting Agendas:
 - 1) The Committee Chairperson and County Administrator shall set the agendas of the Standing Committees in consultation with Constitutional Officers of the County and Department Heads within their oversight
 - 2) The Office of the County Clerk shall administer the agendas and minutes for all standing Committees
 - d) Standing Committees shall oversee all public work within their departmental oversight, including any contract for the construction, repair, remodeling or improvement of any public work or building
 - 1) Public notices or bids for all public work shall be released and published per Sec. 59.52(29)(a), Wis. Stats.
 - 2) Approve all contracts and change orders:
 - a. Change orders up to \$5,000 require the approval of the Public Works Director.
 - b. Emergency change orders up to \$25,000 may be approved by the Public Works Director after consultation with Committee Chairperson and County Administrator and the appropriate Department Head.
 - c. Change orders over \$25,000 require approval of the Standing Committee.
 - d. All change orders must be reported to the Standing Committee at the meeting following their approval.

OZAUKEE COUNTY ORGANIZATIONAL CHART



BUDGET ASSUMPTIONS

General assumptions provide the structure to County staff, the County Administrator, and to the County Board of Supervisors for decision-making purposes, for determining service levels and for allocating limited financial resources.

- County equalized property value (excluding Tax Incremental Districts) for 2016 increased by 3.1% or \$332 million. The amount of new construction (\$102M, .95%) added to the increase of existing property values. Property values have regained 60% of the losses incurred since 2008.
- Revenue estimates are derived from projections supplied by the state and federal governments, interviews, and discussions with department managers utilizing trend analysis and projections.
- Expense estimates are derived from department requests, later modified with discussions with the County Administrator, then the County Executive Committee, and finally adopted by the full County Board.
- Proceeds from county sales and use tax are budgeted to increase about 4.14%, or \$695,000, to \$7.87 million. All revenue from county sales and use tax shall be used to directly reduce the annual county property tax levy.
- Proceeds from Register of Deeds for public fees are estimated to be \$125,000 more than budgeted in 2015. Market conditions suggest a continuing bullish real estate attitude.
- Wage rates for County employees will include a merit increase of 1% over 2015 for employees. A bonus initiative is also budgeted based on management judgment.
- Health Insurance expenditures were increased by 0%. There may be changes to the plan benefits.
- Investment income rates are estimated to remain low through 2016. Investment income is estimated at \$23K less than the 2015 budget due to lower cash balances and continued low rates. Income from delinquent taxes is estimated to be down \$75K (20%) due to less number of delinquent parcels and lower amounts. The County now has the lowest level of delinquent taxes since at least 1978 in both dollar amounts and percentage of parcels.
- The state and federal Supplemental Payments program is always at risk of elimination. This program provides for the federal government to pay to the states the difference between the actual experience of providing nursing home care and the reimbursement from Medicaid. The state then distributes a share to County run homes. In the past the state shared 40% with the County. We anticipate no changes in 2016.
- The Capital Reserve fund was used heavily in the 2015 budget to fund capital projects. Consequently, the reserves were drawn down and we are unable to apply more than \$200,000 to new projects in 2016. Capital projects generally must have a cost in excess of \$25,000 to be included as a capital project.
- This budget estimates an increase to the tax levy for 2016 of \$187,493. This is the amount of property tax generated by net new construction and should leave the average taxpayer with no additional tax. Under state statutes, counties are required to limit tax levy increases to the lower of an amount for net new construction, 1% or unused prior year levy. Exceptions are made for increases passed by referendum, assumption of services from another government entity, or for payments on new debt incurred since 2005. The County utilized the net new construction option but not any additional levy for new debt.

BUDGET PHILOSOPHY

The overriding goal of the Ozaukee County Budget has been to provide the highest standards of service for residents while keeping in balance county spending and the tax rate.

- The budget process incorporates residents and other constituent involvement through public hearings and meetings to assist communications identifying community needs priorities, challenges, mandates, and opportunities.
- Budget decisions are based on objectives for service areas and program delivery.
- New position and increased work hour requests will be justified as increased customer service, increased revenue, or decreased expenditures.
- The proceeds from the budgeted county sales and use tax shall be used to directly reduce the annual county property tax levy.
- A five-year Capital Improvement Plan will be used, as a comprehensive planning and analysis tool for long-range capital needs for Ozaukee County. A Capital Reserve Fund has been established to help offset future Capital Projects.
- Debt issues will be carefully considered for long-term capital, infrastructure assets and to protect our Aaa bond rating.
- There will be greater efforts to increase and to generate user fees.
- Amendments to agency budgets must first be transferred from current revenues/expenditures within their respective business unit(s) before requesting general fund net assets.
- There will be no or minimal use of fund balances to offset reoccurring operational costs.

BUDGET & TAX LEVY SUMMARY

Account Description	2013 Actual	2014 Actual	2015 Adopted	2015 Amended	2015 Actual YTD	2016 Adopted	2015-2016 Variance \$	2015-2016 Variance %
EXPENDITURES								
General Fund	23,341,969	24,500,929	23,978,995	25,803,538	17,474,895	24,046,945	67,950	0.28%
Special Revenue Funds	23,750,207	22,526,901	23,654,752	24,439,972	16,156,660	23,451,858	-202,894	-0.86%
Debt Service	1,205,730	1,903,447	1,902,861	1,902,861	1,902,596	1,907,186	4,325	0.23%
Capital Projects	11,570,760	9,123,822	2,648,515	3,547,829	5,471,399	2,145,957	-502,558	-18.98%
Enterprise Funds	18,990,215	19,866,603	20,210,603	20,470,903	15,777,647	19,152,367	-1,058,236	-5.24%
Internal Service Funds	11,831,107	10,967,065	10,501,535	10,766,535	9,398,220	10,374,577	-126,958	-1.21%
Trust Funds	20,681	17,390			845		0	0.00%
TOTAL	90,710,669	88,906,157	82,897,262	86,931,639	66,182,262	81,078,890	-1,818,372	-2.19%
REVENUES								
General Fund	12,897,360	13,221,549	12,980,972	13,384,379	7,866,381	13,719,702	738,730	5.69%
Special Revenue Funds	13,155,839	12,970,208	13,917,833	14,205,786	8,578,064	13,668,356	-249,477	-1.79%
Debt Service	194,187	0	0	0	4,194	0	0	0.00%
Capital Projects	9,422,535	2,396,444	1,767,515	2,051,829	599,997	1,789,580	22,065	1.25%
Enterprise Funds	19,415,855	18,692,241	19,271,685	19,271,685	12,318,137	18,520,615	-751,070	-3.90%
Internal Service Funds	11,819,456	10,317,230	10,301,764	10,301,764	6,728,616	10,325,191	23,427	0.23%
Trust Funds	20,501	10,154	0	0	25,650	0	0	0.00%
TOTAL	66,925,732	57,607,826	58,239,769	59,215,443	36,121,040	58,023,444	-216,325	-0.37%
TRANSFERS IN								
General Fund	1,038,628	911,991	1,072,843	2,493,693	2,488,743	245,549	-827,294	-77.11%
Special Revenue Funds	2,168,817	915,473	372,000	869,270	1,744,107	275,000	-97,000	-26.08%
Debt Service	1,145,275	1,617,731	1,495,950	1,495,950	1,495,950	1,666,770	170,820	11.42%
Capital Projects	6,982,459	4,800,000	881,000	1,496,000	619,643	241,800	-639,200	-72.55%
Enterprise Funds	205,000	933,643	897,267	1,155,067	2,071,666	620,457	-276,810	-30.85%
Internal Service Funds	1,000,000	169,000	0	265,000	1,265,000	0	0	0.00%
TOTAL	12,540,179	9,347,838	4,719,060	7,774,980	9,685,108	3,049,576	-1,669,484	-35.38%
TAX LEVY								
General Fund	9,405,982	10,367,389	9,925,180	9,925,467	7,119,771	10,081,695	156,515	1.58%
Special Revenue Funds	8,425,551	8,641,220	9,364,919	9,364,916	5,834,489	9,508,502	143,583	1.53%
Debt Service Fund	-133,732	285,716	406,911	406,911	402,451	240,416	-166,495	-40.92%
Capital Projects	-4,834,234	1,927,378	0	0	4,251,759	114,577	114,577	100.00%
Enterprise Funds	-630,640	240,719	41,651	44,151	1,387,844	11,295	-30,356	-72.88%
Internal Service Funds	-988,349	480,835	199,772	199,772	1,404,604	49,386	-150,386	-75.28%
Trust Funds	180	7,236	0	0	-24,805	0	0	0.00%
NON LEVY REVENUES			114,515			269,864	155,349	135.66%
COUNTY TAX LEVY RATE			19,530,551			19,718,043	187,492	0.96%
LIBRARY TAX LEVY RATE			522,395			557,690	35,295	6.76%
TOTAL TAX LEVY			20,052,946			20,275,733	222,787	1.11%

TAX RATE & EQUALIZED VALUE SUMMARY

TOTAL TAX RATE

	2013	2014	2015	2016	\$ Incr/(Decr) 2015-2016	% Incr/(Decr) 2015-2016
\$	2.01	2.03	2.15	2.12	(0.03)	-1.54%

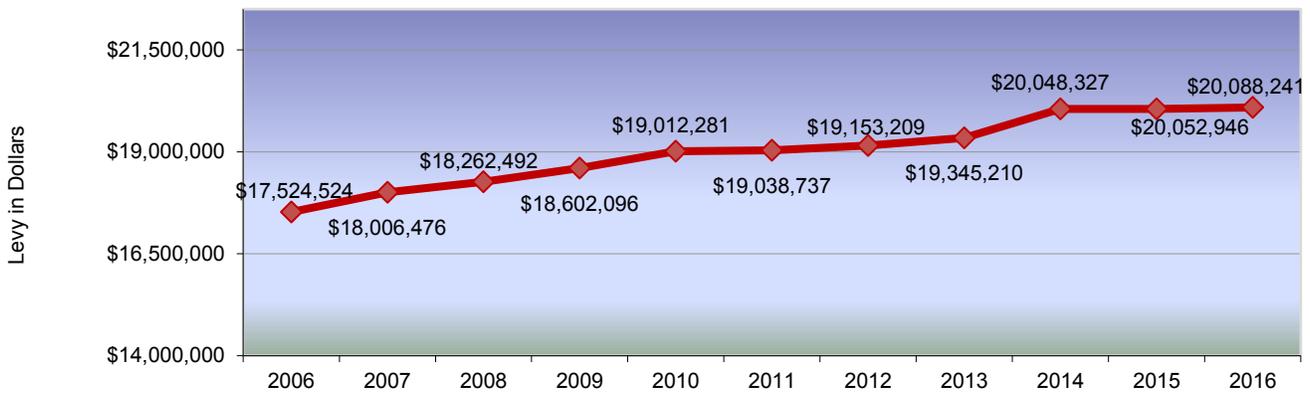
EQUALIZED VALUE

	2013	2014	2015	2016	\$ Incr/(Decr) 2015-2016	% Incr/(Decr) 2015-2016
\$	10,183,748,800	10,069,430,600	10,408,956,100	10,740,634,000	331,677,900	3.19%

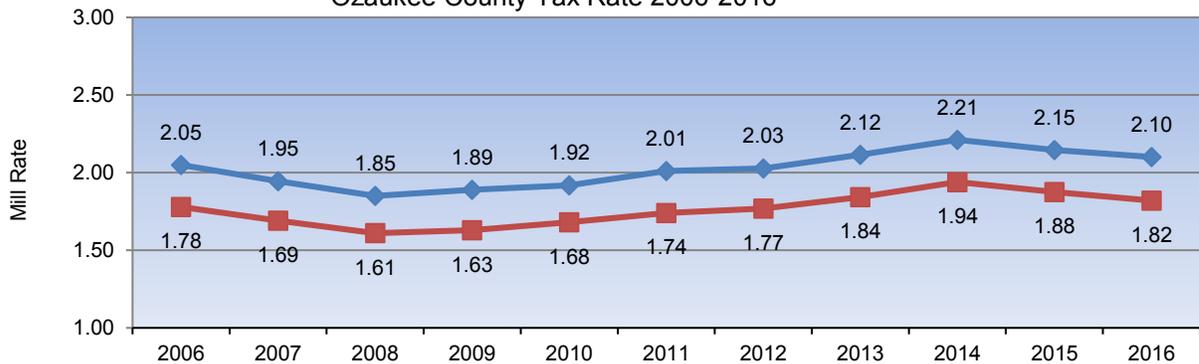
TAX RATE & LEVY - CURRENT & PRIOR YEARS

	2013	2014	2015	2016	\$ Incr/(Decr) 2015-2016	% Incr/(Decr) 2015-2016
Total Tax Levy	\$19,345,210	\$20,048,327	\$20,052,946	\$20,275,734	\$222,788	1.11%
County Tax Levy	\$18,813,504	\$19,530,551	\$19,530,551	\$19,718,044	\$187,493	0.96%
Fed. Library Levy	\$531,706	\$517,776	\$522,395	\$557,690	\$35,295	6.76%
Total Tax Rate	2.1203	2.0300	2.1461	2.1176	-\$0.0284	-1.32%
County Tax Rate	1.8474	1.7580	1.8763	1.8358	-\$0.0405	-2.16%
Fed. Library Rate	0.2729	0.2720	0.2697	0.2818	\$0.0121	4.47%

Ozaukee County Tax Levy 2006-2016



Ozaukee County Tax Rate 2006-2016



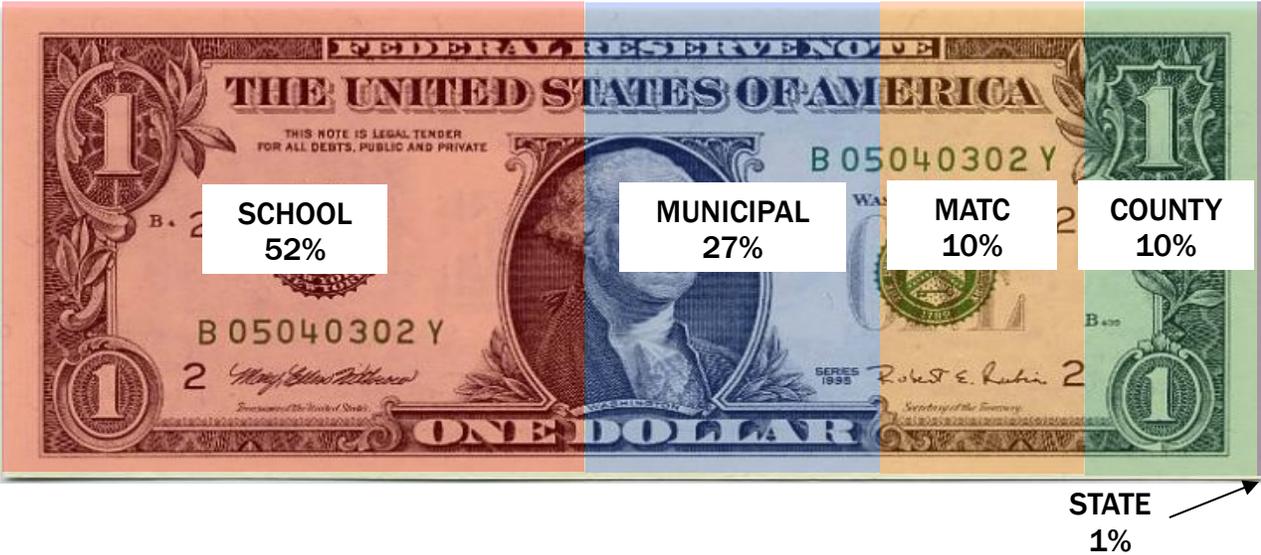
BUDGET IMPACT ON HOMEOWNERS

Ozaukee County's average 2014 home value according to the Census Bureau was \$250,200. The result of the proposed budget will result in a 0% increase on the average homeowner's Ozaukee County portion of the property tax bill.

2014 Home Value	2015 County Tax	Change in Value	2015 Home Value	2016 County Tax	Amount Change
\$100,000	\$187.63	2.143%	\$102,143	\$187.52	(\$0.11)
\$250,200	\$469.46	2.143%	\$255,562	\$469.17	(\$0.29)
\$300,000	\$562.90	2.143%	\$306,429	\$562.55	(\$0.34)

Equalized Value is determined by market conditions, based on analysis of the prior year's sales of existing property, plus net new construction. Market conditions totaled \$230,677,900 and net new construction for all property classes in Ozaukee County totaled \$101,508,100. The total percentage change in equalized value is 3.19%.

Breakdown of the Average Ozaukee County Tax Dollar



FISCAL YEAR 2015 ESTIMATED FUND BALANCE

Description	2015 Beginning Fund Balance	2015 Budget Revenues	2015 Budget Expenditures	Estimated 2015 Ending Fund Balance	Fund Balance Applied Toward 2016 Adopted Budget
GENERAL FUND ⁽¹⁾					
Countywide General Fund	5,501,346	23,659,565	23,659,565	5,501,346	-
Subtotal:	5,501,346	23,659,565	23,659,565	5,501,346	-
SPECIAL REVENUE FUNDS ⁽²⁾					
Human Services	1,220,990	11,625,497	11,825,493	1,020,990	200,000
Aging Services	124,264	586,812	636,812	74,264	50,000
Public Health	249,534	948,981	998,980	199,534	50,000
Land Information	(14,983)	164,808	214,808	(64,983)	50,000
Revolving Loans	619,117	185,674	107,134	697,657	-
Jail Commissary	116,084	55,125	55,125	116,084	-
Jail Assessment	187,007	191,843	191,843	187,007	-
Transit Services	205,487	3,784,556	3,831,826	158,217	-
Senior Conference	14,518	14,955	14,955	14,518	-
ADRC	-	945,077	945,077	-	-
CJCC	24,632	-	22,000	2,632	-
Fairgrounds	42,947	283,164	253,164	72,947	-
Caregiver Coalition	3,690	500	323	3,867	-
Subtotal:	2,793,287	18,786,992	19,097,540	2,482,734	350,000
DEBT SERVICE FUNDS					
Debt Service	758,581	1,902,861	1,902,861	758,581	-
Subtotal:	758,581	1,902,861	1,902,861	758,581	-
CAPITAL PROJECT FUNDS ⁽³⁾					
Countywide Projects	2,251,436	1,961,490	981,000	3,231,926	-
Ozaukee Water Projects	213,329	532,679	532,680	213,328	-
Subtotal:	2,464,765	2,494,169	1,513,680	3,445,254	-
ENTERPRISE FUNDS ⁽⁴⁾					
Lasata Care Center	(1,900,684)	15,805,616	14,722,217	(817,285)	-
Lasata Crossings	815,747	2,821,865	2,821,865	815,747	-
Lasata Heights	(253,713)	805,120	807,619	(256,212)	-
Golf Courses	(84,638)	2,071,600	1,778,002	208,960	-
Subtotal:	(1,423,288)	21,504,201	20,129,703	(48,790)	-
INTERNAL SERVICE FUNDS ⁽⁵⁾					
Highway	(1,012,925)	10,281,364	8,071,432	1,197,007	-
County Roads & Bridges	2,704,195	4,862,429	6,262,429	1,304,195	-
Information Technologies	(69,448)	1,220,171	1,220,171	(69,448)	-
Subtotal:	1,621,822	16,363,964	15,554,032	2,431,754	-
TRUST & AGENCY FUNDS ⁽⁶⁾					
Land Preservation Trust	2,463	-	-	2,463	-
Ozaukee Foundation	20,359	-	-	20,359	-
Subtotal:	22,822	-	-	22,822	-
Total:	11,739,335	84,711,752	81,857,381	14,593,701	350,000

TAX LEVY SUMMARY

Tax Levy Summary by Committee & Department

Account Description	2013 Actual	2014 Actual	2015 Adopted	2015 Amended	2015 Actual YTD	2016 Adopted	2015-2016 Variance \$	2015-2016 Variance %
FINANCE COMMITTEE								
101-General Fund	-5,783,229	-6,264,095	-7,500,506	-7,500,506	-2,643,475	-8,173,006	-672,500	8.97%
102-Department of Administration	2,325,613	1,623,409	1,650,085	1,650,085	1,117,679	1,567,493	-82,592	-5.01%
103-Corporation Counsel & Child Support	190,995	226,546	288,403	288,403	311,972	291,552	3,149	1.09%
105-County Board & County Clerk	445,683	551,870	511,854	511,854	-247,520	586,420	74,566	14.57%
107-County Treasurer	-297,864	-145,933	27,172	27,172	-67,325	129,073	101,901	375.02%
602-Information Technology	5,076	13,798	0	0	63,467	0	0	0.00%
104-Radio Services & IT Projects	467,475	404,480	644,199	644,199	186,213	904,645	260,446	40.43%
401-Capital Project-Capital Reserve	113,016	-634,070	0	-125,000	2,164,525	114,583	114,583	100.00%
405-Capital Project-County Building Proje	663,897	92,924	0	0	244,414	0	0	0.00%
406-Capital Project-Technology Projects	0	0	0	0	0	0	0	0.00%
301-Debt Service Fund	-133,732	285,716	406,911	406,911	402,452	240,416	-166,495	-40.92%
209-Revolving Loan Fund	-105,131	-300,241	-78,540	-78,540	27,413	-46,269	32,271	-41.09%
120-Non Departmental	0	1,065,581	722,198	722,198	1,069,198	653,280	-68,918	-9.54%
HEALTH & HUMAN SERVICES COMMITTEE								
203-Aging Disability Resource Center	35,722	-27,938	0	0	-134,413	-1	-1	100.00%
203-Aging Services	77,409	84,279	72,308	72,308	14,427	89,912	17,604	24.35%
218-Aging Services- Caregiver Coalition	-1,821	-553	-177	-177	-241	0	177	-100.00%
215-Aging Services-Senior Conference	-2,174	-2,127	0	0	-2,461	0	0	0.00%
202-Human Services	4,244,649	4,450,413	4,566,726	4,566,723	2,567,780	4,459,081	-107,645	-2.36%
501-Lasata Care Center	310,784	811,320	77,448	77,448	775,840	234,040	156,592	202.19%
504-Lasata Crossing	-525,417	-491,122	1	1	1,149,447	-1	-2	-200.00%
502-Lasata Heights	-287,819	134,738	-1	2,499	8,222	-157,393	-157,392	-100.00%
204-Public Health	669,563	629,871	573,100	573,100	428,189	537,862	-35,238	-6.15%
217-Public Health-CJCC	1,790	-1,373	0	0	15,248	25,502	25,502	100.00%
114-Veterans' Services	121,053	136,330	148,123	148,409	86,428	154,908	6,785	4.58%
NATURAL RESOURCES COMMITTEE								
503-Golf Courses	-128,188	-214,216	-35,797	-35,797	-427,959	-65,352	-29,555	82.56%
115-Planning & Parks	432,652	585,771	705,166	705,166	-842,492	760,892	55,726	7.90%
117-Land & Water Management	253,334	282,290	278,428	278,428	429,674	280,878	2,450	0.88%
208-Land Information Office	62,786	55,233	29,309	29,309	2,376	-844	-30,153	-102.88%
106-Register of Deeds	-361,963	-293,206	-350,072	-350,072	-266,460	-466,143	-116,071	33.16%
116-University Extension	185,874	194,194	164,105	164,105	119,026	163,455	-650	-0.40%
402-Capital Project-Interurban Trail	-87,691	0	0	0	0	0	0	0.00%
407-Capital Project-Ozaukee Water Proje	75,644	54,415	1	1	-70,079	-6	-7	-700.00%
403-Capital Project-Tendick Park	0	0	0	0	0	0	0	0.00%
PUBLIC SAFETY COMMITTEE								
110-Clerk of Courts	366,695	467,030	472,826	472,826	236,958	523,561	50,735	10.73%
108-Coroner	24,417	-18,409	47,277	47,277	-7,021	73,433	26,156	55.32%
111-District Attorney	406,363	411,501	451,127	451,127	291,480	540,243	89,116	19.75%
113-Emergency Management	113,038	82,812	166,039	166,039	102,639	156,969	-9,070	-5.46%
112-Sheriff's Office	9,495,600	10,064,547	10,231,155	10,231,155	6,718,136	10,685,445	454,290	4.44%
212-Sheriff's Office-Jail Assessment Func	51,289	-21,560	0	0	111,113	0	0	0.00%
210-Sheriff's Office-Jail Commissary Fun	13,716	-6,387	1	1	15,360	1	0	0.00%

TAX LEVY SUMMARY

Tax Levy Summary by Committee & Department

Account Description	2013 Actual	2014 Actual	2015 Adopted	2015 Amended	2015 Actual YTD	2016 Adopted	2015-2016 Variance \$	2015-2016 Variance %
PUBLIC WORKS COMMITTEE								
220-County Fairgrounds	21,617	106,179	109,959	109,959	71,622	93,835	-16,124	-14.66%
109-Facilities Management	1,020,248	992,670	1,267,604	1,267,604	726,536	1,248,597	-19,007	-1.50%
205-Highway County Roads & Bridges	2,788,821	2,905,023	3,584,219	3,584,219	1,760,384	3,763,376	179,157	5.00%
601-Highway Department	-993,425	467,037	199,771	199,771	1,564,687	49,386	-150,385	-75.28%
211-Transit Services	567,315	770,404	508,015	508,015	687,101	586,050	78,035	15.36%

Negative proposed budget numbers in Non-General Fund departments do not lower county levy.

General Fund departments are 100 series department numbers. Numbers are displayed prior to department name.

PROPERTY TAX MILL RATE BY COUNTY

County	Rank	Property Tax Rate 2014/2015	County	Rank	Property Tax Rate 2014/2015
Menominee	1	\$9.14	Kenosha	37	\$5.28
Taylor	2	\$8.27	Calumet	38	\$5.25
Clark	3	\$8.09	Barron	39	\$5.24
Crawford	4	\$8.00	Shawano	40	\$5.20
Dunn	5	\$7.97	Oconto	41	\$5.20
Kewaunee	6	\$7.59	Columbia	42	\$5.17
Adams	7	\$7.57	Marathon	43	\$5.16
Marquette	8	\$7.54	Portage	44	\$5.11
Pepin	9	\$7.19	Milwaukee	45	\$5.10
Lafayette	10	\$7.03	Wood	46	\$4.98
Waushara	11	\$6.94	Sauk	47	\$4.97
Florence	12	\$6.87	Douglas	48	\$4.95
Jackson	13	\$6.86	Outagamie	49	\$4.95
Rock	14	\$6.78	Forest	50	\$4.71
Juneau	15	\$6.66	Walworth	51	\$4.71
Richland	16	\$6.64	Jefferson	52	\$4.70
Waupaca	17	\$6.62	Marinette	53	\$4.66
Monroe	18	\$6.53	Washburn	54	\$4.55
Green Lake	19	\$6.40	Iron	55	\$4.51
Pierce	20	\$6.20	Brown	56	\$4.48
Fond du Lac	21	\$6.12	Grant	57	\$4.05
Lincoln	22	\$6.11	Eau Claire	58	\$3.97
Iowa	23	\$5.97	St Croix	59	\$3.96
Buffalo	24	\$5.92	Racine	60	\$3.90
Manitowoc	25	\$5.83	La Crosse	61	\$3.89
Winnebago	26	\$5.74	Door	62	\$3.82
Green	27	\$5.74	Bayfield	63	\$3.79
Ashland	28	\$5.70	Chippewa	64	\$3.77
Dodge	29	\$5.68	Burnett	65	\$3.75
Sheboygan	30	\$5.64	Dane	66	\$3.12
Vernon	31	\$5.61	Sawyer	67	\$3.01
Trempealeau	32	\$5.57	Washington	68	\$2.82
Langlade	33	\$5.54	Oneida	69	\$2.32
Price	34	\$5.51	Waukesha	70	\$2.15
Rusk	35	\$5.51	Ozaukee	71	\$1.93
Polk	36	\$5.44	Vilas	72	\$1.88

Property tax rates shown are compiled by the Wisconsin Taxpayers Alliance with information provided from the Wisconsin Department of Revenue. The information displays the most recent data available.

www.wistax.org/facts

PER CAPITA PROPERTY TAX BY COUNTY

Per Capita Tax			Per Capita Tax		
County	Rank	Rate for 2014/2015	County	Rank	Rate for 2014/2015
Door	1	\$940.28	Barron	37	\$416.65
Florence	2	\$914.20	Pierce	38	\$415.60
Adams	3	\$828.78	Ashland	39	\$409.78
Marquette	4	\$754.68	Sheboygan	40	\$407.49
Green Lake	5	\$729.14	Monroe	41	\$405.94
Iron	6	\$712.44	Fond du Lac	42	\$404.31
Waushara	7	\$662.99	Green	43	\$403.94
Washburn	8	\$661.02	Rock	44	\$393.78
Bayfield	9	\$629.57	Winnebago	45	\$389.00
Menominee	10	\$623.82	Marinette	46	\$382.72
Sawyer	11	\$611.12	Richland	47	\$371.88
Burnett	12	\$598.63	Kenosha	48	\$370.57
Vilas	13	\$597.59	Douglas	49	\$368.31
Walworth	14	\$594.66	Portage	50	\$367.25
Forest	15	\$578.89	Dodge	51	\$366.87
Price	16	\$556.68	Outagamie	52	\$359.29
Kewaunee	17	\$533.96	Manitowoc	53	\$357.26
Taylor	18	\$527.72	Shawano	54	\$355.67
Pepin	19	\$519.83	Calumet	55	\$351.72
Polk	20	\$493.37	Marathon	56	\$349.79
Crawford	21	\$489.85	Trempealeau	57	\$347.93
Jackson	22	\$486.07	St Croix	58	\$343.63
Sauk	23	\$481.19	Jefferson	59	\$338.18
Oconto	24	\$480.80	Vernon	60	\$328.70
Dunn	25	\$476.70	Brown	61	\$319.40
Lincoln	26	\$472.78	Dane	62	\$307.37
Waupaca	27	\$468.68	Wood	63	\$304.14
Langlade	28	\$459.20	Milwaukee	64	\$298.86
Juneau	29	\$451.89	Eau Claire	65	\$275.59
Iowa	30	\$444.58	Chippewa	66	\$273.06
Buffalo	31	\$441.16	La Crosse	67	\$270.50
Columbia	32	\$437.75	Washington	68	\$266.23
Rusk	33	\$433.42	Waukesha	69	\$264.56
Oneida	34	\$429.41	Racine	70	\$261.63
Clark	35	\$421.36	Ozaukee	71	\$230.20
Lafayette	36	\$420.11	Grant	72	\$215.44

Per Capita Tax Rates shown are compiled by the Wisconsin Taxpayers Alliance with information provided from the Wisconsin Department of Revenue. The information displays the most recent data available.

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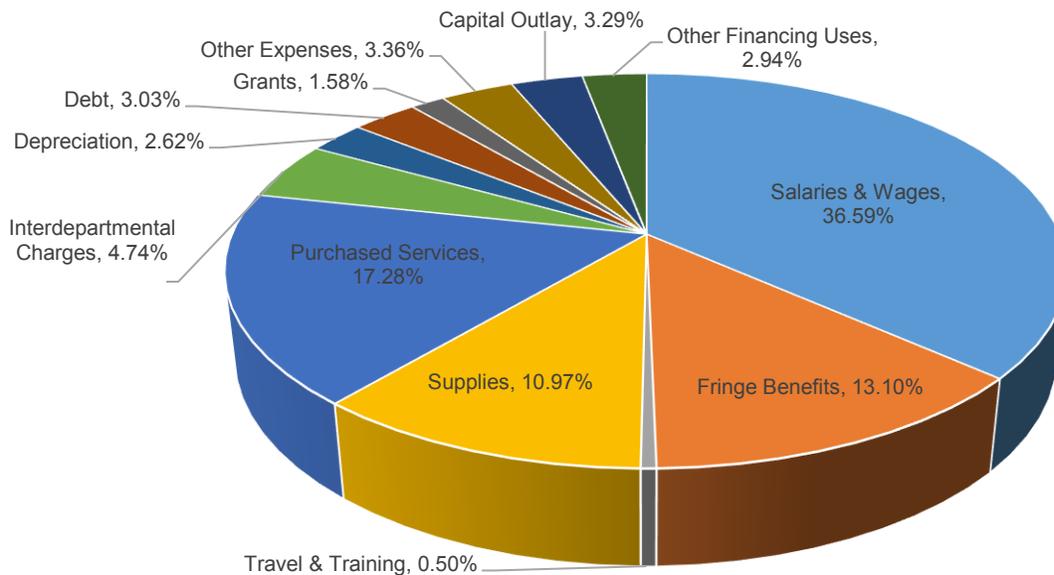
EXPENDITURE SUMMARY

Expenditure Summary by Category & Fund

Account Description	2013 Actual	2014 Actual	2015 Adopted	2015 Amended	2015 Actual YTD	2016 Adopted	2015-2016	2015-2016
							Variance \$	Variance %
EXPENDITURES BY CATEGORY								
Salaries & Wages	28,341,096	28,787,115	29,849,850	30,025,361	19,884,159	29,666,683	-183,167	-0.61%
Fringe Benefits	10,224,896	10,193,667	10,879,499	10,893,289	6,883,936	10,621,242	-258,257	-2.37%
Travel & Training	330,472	334,359	390,104	394,414	218,171	403,580	13,476	3.45%
Supplies	9,559,654	9,251,931	8,381,768	8,462,966	5,968,029	8,892,735	510,967	6.10%
Purchased Services	14,146,086	14,258,446	14,514,421	14,919,307	10,645,494	14,006,914	-507,507	-3.50%
Interdepartmental Charges	6,422,055	4,373,533	3,910,938	4,527,592	3,130,915	3,845,562	-65,376	-1.67%
Depreciation	2,026,927	2,074,169	2,041,780	2,041,780	1,378,117	2,122,740	80,960	3.97%
Debt	1,624,642	2,451,401	2,570,760	2,570,760	2,392,794	2,459,511	-111,249	-4.33%
Grants	1,072,014	1,230,564	1,162,496	1,210,075	1,084,940	1,281,738	119,242	10.26%
Other Expenses	3,040,015	3,278,205	2,660,830	2,661,630	2,098,617	2,724,831	64,001	2.41%
Capital Outlay	2,521,793	3,827,659	3,152,156	5,716,805	4,352,256	2,666,927	-485,229	-15.39%
Other Financing Uses	11,401,019	8,845,107	3,382,659	3,507,659	8,810,272	2,386,427	-996,232	-29.45%
TOTAL EXPENDITURES	90,710,669	88,906,156	82,897,261	86,931,638	66,847,700	81,078,890	-1,818,371	-2.19%

EXPENDITURES BY FUND TYPE								
General Fund	23,341,969	24,500,929	23,978,995	25,803,538	17,665,116	24,046,945	67,950	0.28%
Special Revenue Funds	23,750,207	22,526,901	23,654,752	24,439,972	16,347,632	23,451,858	-202,894	-0.86%
Debt Service Fund	1,205,730	1,903,447	1,902,861	1,902,861	1,902,596	1,907,186	4,325	0.23%
Capital Projects	11,570,760	9,123,822	2,648,515	3,547,829	5,504,808	2,145,957	-502,558	-18.98%
Enterprise Fund	18,990,215	19,866,603	20,210,603	20,470,903	15,833,671	19,152,367	-1,058,236	-5.24%
Internal Service Fund	11,831,107	10,967,065	10,501,535	10,766,535	9,588,543	10,374,577	-126,958	-1.21%
Trust Funds	20,681	17,390	0	0	5,333	0	0	0.00%
TOTAL EXPENDITURES	90,710,669	88,906,157	82,897,261	86,931,638	66,847,699	81,078,890	-1,818,371	-2.19%

Expenditures by Category as a Percentage of Total County Expenditures



EXPENDITURE SUMMARY

Summary by Department

Account Description	2013 Actual	2014 Actual	2015 Adopted	2015 Amended	2015 Actual YTD	2016 Adopted	2015-2016 Variance \$	2015-2016 Variance %
EXPENDITURES BY DEPARTMENT								
Aging Disability Resource Center	887,562	808,651	922,177	945,077	546,679	931,542	9,365	1.02%
Aging Services	628,983	615,901	636,812	636,812	448,684	622,095	-14,717	-2.31%
Aging Services-Caregiver Coalition	2,610	1,766	323	323	604	600	277	85.76%
Aging Services-Senior Conference	15,851	13,228	14,955	14,955	13,634	14,955	0	0.00%
Capital Project-Capital Reserve	1,511,632	1,279,542	2,376,950	2,676,950	2,717,184	1,827,353	-549,597	-23.12%
Capital Project-County Building Projects	741,793	97,735	0	0	244,742	0	0	0.00%
Capital Project-Interurban Trail	94	0	0	23,200	0	0	0	0.00%
Capital Project-Note	8,214,980	6,862,406	0	315,000	2,041,409	65,000	65,000	100.00%
Capital Project-Ozaukee Water Projects	1,102,263	884,139	271,566	532,680	501,474	253,604	-17,962	-6.61%
Capital Project-Technology Projects	0	0	0	0	0	0	0	0.00%
Clerk of Courts	1,443,039	1,524,804	1,570,038	1,570,038	1,076,190	1,608,173	38,135	2.43%
Coroner	116,637	92,926	145,327	145,327	86,738	174,633	29,306	20.17%
Corporation Council & Child Support	639,812	724,622	753,423	753,423	559,048	756,572	3,149	0.42%
County Board & County Clerk	616,967	714,418	1,224,936	1,225,936	425,487	735,502	-489,434	-39.96%
County Fairgrounds	217,445	264,752	283,164	333,164	261,146	270,835	-12,329	-4.35%
Debt Service	1,205,730	1,903,447	1,902,861	1,902,861	1,902,596	1,907,186	4,325	0.23%
Department of Administration	2,820,040	1,748,395	1,700,085	1,700,085	1,204,871	1,689,876	-10,209	-0.60%
District Attorney	479,323	485,360	517,127	517,127	330,517	607,243	90,116	17.43%
Emergency Management	282,329	180,273	257,437	257,437	121,485	248,367	-9,070	-3.52%
Facilities Management	1,364,350	1,438,811	1,321,002	1,531,002	1,060,154	1,299,037	-21,965	-1.66%
General Fund	1,729,753	1,497,981	0	0	1,415,900	0	0	0.00%
Golf Courses	1,575,148	1,449,327	1,778,003	2,035,803	1,332,849	1,728,198	-49,805	-2.80%
Highway Department	10,764,626	9,898,342	9,281,364	9,546,364	8,649,049	9,410,236	128,872	1.39%
Highways County Roads & Bridges	6,375,198	4,901,195	4,862,429	5,262,429	4,071,896	5,388,946	526,517	10.83%
Human Services	10,321,018	11,016,244	11,798,859	11,825,494	7,619,437	11,276,085	-522,774	-4.43%
Information Technology	1,066,481	1,068,723	1,220,171	1,220,171	973,897	964,341	-255,830	-20.97%
Land & Water Management	758,568	756,349	749,544	1,110,010	659,716	793,947	44,403	5.92%
Land Information Office	215,939	178,078	214,809	214,809	152,975	199,656	-15,153	-7.05%
Lasata Care Center	14,772,834	14,962,071	14,805,615	14,805,615	10,879,218	14,000,422	-805,193	-5.44%
Lasata Crossing	2,099,024	2,287,209	2,821,866	2,821,866	3,043,220	2,764,181	-57,685	-2.04%
Lasata Heights	543,209	1,167,996	805,119	807,619	647,062	659,565	-145,554	-18.08%
Non Departmental	0	1,581,805	1,333,428	1,333,428	1,272,710	1,395,329	61,901	4.64%
Planning & Parks	663,336	937,857	887,982	2,090,773	428,583	906,367	18,385	2.07%
Public Health	1,143,400	1,027,383	949,644	998,980	686,028	970,002	20,358	2.14%
Public Health-CJCC	1,925	237	22,000	22,000	37,248	25,502	3,502	15.92%
Radio Services & IT Projects	588,994	475,778	724,199	774,199	291,672	984,645	260,446	35.96%
Register of Deeds	409,112	454,393	399,928	399,928	319,988	408,857	8,929	2.23%
Revolving Loans	440,691	277,045	107,134	107,134	124,884	100,780	-6,354	-5.93%
Sheriff's Office	10,690,336	11,110,947	11,615,248	11,615,248	7,895,964	11,641,835	26,587	0.23%
Sheriff's-Jail Assessment	317,750	81,510	191,843	191,843	191,843	99,200	-92,643	-48.29%
Sheriff's-Jail Commissary	57,818	39,941	55,126	55,126	53,869	57,606	2,480	4.50%
Transit Services	3,124,016	3,300,972	3,595,478	3,831,827	2,143,961	3,494,056	-101,422	-2.82%
Treasurer	405,757	420,771	436,475	436,475	291,020	453,510	17,035	3.90%
University Extension	191,293	197,493	174,295	174,295	125,389	167,745	-6,550	-3.76%
Veterans Services	142,324	157,946	168,523	168,809	107,325	175,308	6,785	4.03%
Expenditures by Department	90,689,990	88,888,769	82,897,265	86,931,642	66,958,345	81,078,892	-1,818,373	-2.19%

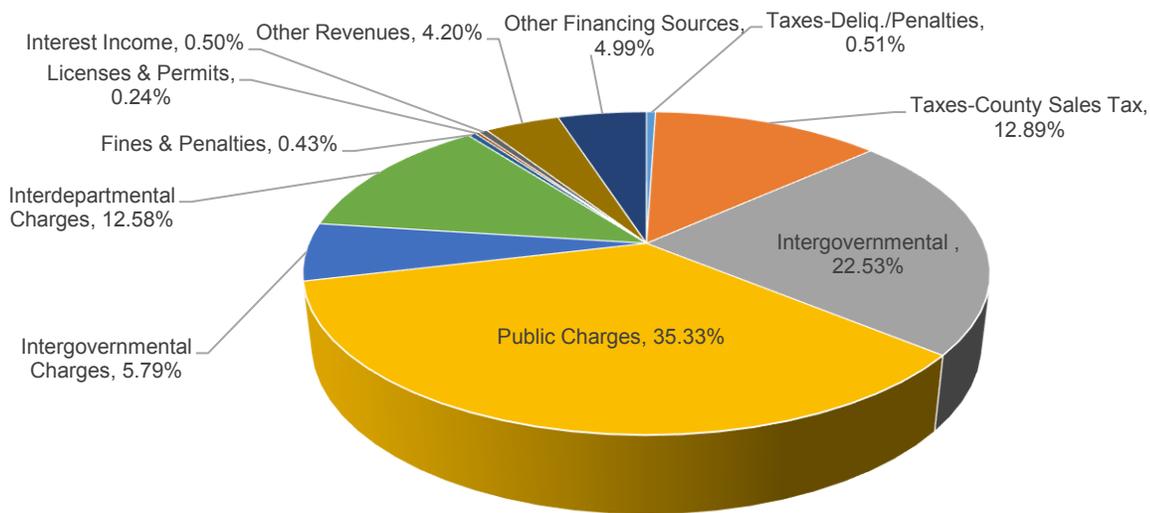
REVENUE SUMMARY

Revenue Summary by Category & Committee

Account Description	2013 Actual	2014 Actual	2015 Adopted	2015 Amended	2015 Actual YTD	2016 Adopted	2015-2016	2015-2016
							Variance \$	Variance %
REVENUES BY CATEGORY								
Taxes-Deliq./Penalties	690,867	555,646	382,610	382,610	291,897	311,437	-71,173	-18.60%
Taxes-County Sales Tax	6,796,393	7,393,657	7,175,000	7,175,000	3,777,810	7,870,000	695,000	9.69%
Intergovernmental	14,466,423	13,717,667	14,228,922	14,993,921	7,914,357	13,762,713	-466,209	-3.28%
Public Charges	21,802,574	21,319,602	22,302,969	22,302,969	14,522,422	21,579,991	-722,978	-3.24%
Intergovernmental Charges	3,905,262	3,759,525	3,326,128	3,326,128	2,771,047	3,535,194	209,066	6.29%
Interdepartmental Charges	8,640,348	7,300,599	7,693,866	7,693,866	4,330,704	7,682,855	-11,011	-0.14%
Fines & Penalties	233,762	242,298	262,500	262,500	166,197	264,500	2,000	0.76%
Licenses & Permits	129,962	117,578	124,725	124,725	92,452	144,900	20,175	16.18%
Interest Income	695,598	794,629	388,274	388,274	261,211	306,099	-82,175	-21.16%
Other Revenues	9,564,544	2,406,624	2,354,775	2,565,450	2,029,263	2,565,755	210,980	8.96%
Other Financing Sources	12,540,179	9,347,838	4,719,060	7,774,980	9,685,108	3,049,576	-1,669,484	-35.38%
TOTAL REVENUES	79,465,912	66,955,663	62,958,829	66,990,423	45,842,468	61,073,020	-1,885,809	-3.00%

REVENUE SUMMARY BY FUND TYPE								
General Fund	13,935,988	14,133,540	14,053,815	15,878,072	10,262,319	13,965,251	-88,564	-0.63%
Special Revenue Fund	15,324,656	13,885,681	14,289,833	15,075,056	10,337,547	13,943,356	-346,477	-2.42%
Debt Service Fund	1,339,462	1,617,731	1,495,950	1,495,950	1,500,144	1,666,770	170,820	11.42%
Capital Projects	16,404,994	7,196,444	2,648,515	3,547,829	1,326,909	2,031,380	-617,135	-23.30%
Enterprise Fund	19,620,855	19,625,884	20,168,952	20,426,752	14,395,168	19,141,072	-1,027,880	-5.10%
Internal Service Fund	12,819,456	10,486,230	10,301,764	10,566,764	7,994,531	10,325,191	23,427	0.23%
Trust Funds	20,501	10,154	0	0	25,850	0	0	0.00%
TOTAL REVENUES	79,465,912	66,955,664	62,958,829	66,990,423	45,842,468	61,073,020	-1,885,809	-3.00%

Revenues by Category as a Percentage of Total County Revenues



REVENUE SUMMARY

Summary by Department

Account Description	2013 Actual	2014 Actual	2015 Adopted	2015 Amended	2015 Actual YTD	2016 Adopted	2015-2016 Variance \$	2015-2016 Variance %
REVENUES BY DEPARTMENT								
Aging Disability Resource Center	851,840	836,589	922,177	945,077	681,092	931,543	9,366	1.02%
Aging Services	551,574	531,622	564,504	564,504	434,257	532,183	-32,321	-5.73%
Aging Services-Caregiver Coalition	4,431	2,319	500	500	845	600	100	20.00%
Aging Services-Senior Conference	18,025	15,355	14,955	14,955	16,095	14,955	0	0.00%
Capital Project-Capital Reserve	1,398,616	1,913,612	2,376,950	2,801,950	552,659	1,712,770	-664,180	-27.94%
Capital Project-County Building Projects	77,896	4,811	0	0	328	0	0	0.00%
Capital Project-Interurban Trail	87,785	0	0	23,200	0	0	0	0.00%
Capital Project-Ozaukee Water Projects	1,026,619	829,724	271,565	532,679	571,553	253,610	-17,955	-6.61%
Capital Projects-Capital Note	13,814,078	4,448,297	0	190,000	202,369	65,000	65,000	100.00%
Capital Project-Technology Projects	0	0	0	0	0	0	0	0.00%
Clerk of Courts	1,076,344	1,057,774	1,097,212	1,097,212	839,232	1,084,612	-12,600	-1.15%
Coroner	92,220	111,335	98,050	98,050	93,759	101,200	3,150	3.21%
Corporation Council & Child Support	448,817	498,076	465,020	465,020	247,076	465,020	0	0.00%
County Board & County Clerk	171,284	162,548	713,082	714,082	673,007	149,082	-564,000	-79.09%
Debt Service	1,339,462	1,617,731	1,495,950	1,495,950	1,500,144	1,666,770	170,820	11.42%
Department of Administration	494,427	124,986	50,000	50,000	87,192	122,382	72,382	144.76%
District Attorney	72,960	73,859	66,000	66,000	39,037	67,000	1,000	1.52%
Emergency Management	169,291	97,461	91,398	91,398	18,846	91,398	0	0.00%
Facilities Management	344,102	446,141	53,398	263,398	333,618	50,440	-2,958	-5.54%
Fairgrounds	195,828	158,573	173,205	223,205	189,524	177,000	3,795	2.19%
General Fund	7,512,982	7,762,076	7,500,506	7,500,506	4,059,375	8,173,006	672,500	8.97%
Golf Courses	1,703,336	1,663,543	1,813,800	2,071,600	1,760,808	1,793,550	-20,250	-1.12%
Highway Department	11,758,051	9,431,305	9,081,593	9,346,593	7,084,362	9,360,850	279,257	3.07%
Highways County Roads & Bridges	3,586,377	1,996,172	1,278,210	1,678,210	2,311,512	1,625,570	347,360	27.18%
Human Services	6,076,369	6,565,831	7,232,133	7,258,771	5,051,657	6,817,004	-415,129	-5.74%
Information Technology	1,061,405	1,054,925	1,220,171	1,220,171	910,430	964,341	-255,830	-20.97%
Land & Water Management	505,234	474,059	471,116	831,582	230,042	513,069	41,953	8.91%
Land Information Office	153,153	122,845	185,500	185,500	150,599	200,500	15,000	8.09%
Lasata Care Center	14,462,050	14,150,751	14,728,167	14,728,167	10,103,378	13,766,382	-961,785	-6.53%
Lasata Crossing	2,624,441	2,778,331	2,821,865	2,821,865	1,893,773	2,764,182	-57,683	-2.04%
Lasata Heights	831,028	1,033,258	805,120	805,120	638,840	816,958	11,838	1.47%
Non Departmental	0	516,224	611,230	611,230	203,512	742,049	130,819	21.40%
Planning & Parks	230,684	352,086	182,816	1,385,607	1,271,075	145,475	-37,341	-20.43%
Public Health	473,837	397,512	376,544	425,880	257,839	432,140	55,596	14.76%
Public Health-CJCC	135	1,610	22,000	22,000	22,000	0	-22,000	-100.00%
Radio Services & IT Projects	121,519	71,298	80,000	130,000	105,459	80,000	0	0.00%
Register of Deeds	771,075	747,599	750,000	750,000	586,448	875,000	125,000	16.67%
Revolving Loans	545,822	577,286	185,674	185,674	97,471	147,049	-38,625	-20.80%
Sheriff's Office	1,194,736	1,046,400	1,384,093	1,384,093	1,177,828	956,390	-427,703	-30.90%
Sheriff's-Jail Assessment	266,461	103,070	191,843	191,843	80,730	99,200	-92,643	-48.29%
Sheriff's-Jail Commissary	44,102	46,328	55,125	55,125	38,509	57,605	2,480	4.50%
Transit Services	2,556,701	2,530,568	3,087,463	3,323,812	1,456,860	2,908,006	-179,457	-5.81%
Treasurer	703,621	566,704	409,303	409,303	358,345	324,437	-84,866	-20.73%
University Extension	5,419	3,299	10,190	10,190	6,363	4,290	-5,900	-57.90%
Veterans Services	21,271	21,616	20,400	20,400	20,897	20,400	0	0.00%
Revenues by Department	79,445,408	66,945,509	62,958,828	66,990,422	46,358,745	61,073,020	-1,885,808	-3.00%

DEBT POLICY

Ozaukee County will maintain a debt limit. All new debt will require a three-fourths majority of the County Board elect. All new Debt should have a term appropriate to the useful life expectancy of the underlying purpose.

Governmental debt totals shall not exceed the annual operating expenditures of the General Fund and annual governmental debt payments shall not exceed twelve and one half percent of the total County property tax levy.

Enterprise debt will be presumed to be self-supporting through user revenue within one half of the debt term. In instances where it is not presumed to be self-supporting any new debt will be considered governmental debt, included in governmental totals, and subject to all related restrictions.

In any case where new debt is imposed upon the County by an external source causing it to exceed the policy limits, the County shall have five years to come back into compliance.

The Finance Director shall be designated the Compliance Officer responsible for monitoring post-issuance compliance and record retention requirements.

DEBT MARGIN

The County structures future debt-borrowing payments to lessen major fluctuations between years.

LEGAL MARGIN FOR NEW DEBT

The County's legal margin for creation of additional general obligation debt on December 31, 2014 was:

Equalized valuation of the County		\$	10,408,956,100
Statutory limitation percentage			(x) 5%

General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		\$	520,447,805
 Total outstanding general obligation debt applicable to Debt limitation	\$		33,910,000
 Less: Amounts available for financing general obligation debt Debt Service Fund balance		\$	758,581

Net outstanding general obligation debt applicable to debt limitation		\$	33,151,419
Legal Margin for New Debt		\$	487,296,386

Percent of Legal Debt Margin			6.80%

OZAUKEE COUNTY INTERNAL POLICY AND PROCEDURES: DEBT LIMITATIONS

1. Total Governmental Debt Shall not exceed the annual expenditure of the General Fund:			
2016 General Fund Budgeted Expenditures/Limit on Governmental Debt		\$	23,878,236
2016 Total Governmental Debt			13,630,000
Policy Margin on New Debt			\$10,248,236
2. Annual Governmental Debt service payments shall not exceed 12.5% of annual tax levy:			
2016 Total Levy		\$	19,530,553
Policy limitation percentage			(x) 12.5%
Policy limit on Debt Payments			\$2,441,319
2016 Governmental Debt Payments (Principal & Interest)			1,904,186
Policy Margin on Debt Service			\$537,133

3. Enterprise Debt expected to be supported by revenues within five years of issue shall not be considered within these limitations.

4. Any debt imposed upon the County through an external entity will have five years to comply.

DEBT - LONG TERM OBLIGATIONS

The following is a summary of changes in long-term obligations of the County for the year ended December 31, 2014. All General Obligation debt is for nonrecurring capital projects:

	Outstanding 1/1/14	Issued	Retired	Outstanding 12/31/14	Due within One year
GOVERNMENTAL ACTIVITIES:					
General Obligation Debt					
Bonds	16,555,000	-	1,435,000	15,120,000	1,490,000
Total General Obligation Debt	16,555,000	-	1,435,000	15,120,000	1,490,000
Bond Premium	507,840	-	53,201	454,639	53,201
Governmental Activities Long-term Obligations	17,062,840	-	1,488,201	15,574,639	1,543,201
BUSINESS-TYPE ACTIVITIES:					
General Obligation Debt					
Bonds	9,215,000	10,000,000	425,000	18,790,000	425,000
Bond Premium	72,615	83,401	4,584	68,031	8,754
Business-type Activities Long-term Obligations	9,287,615	10,083,401	429,584	18,858,031	433,754

Total interest paid during the year on long-term debt totaled \$1,200,000.

GENERAL OBLIGATION DEBT

General obligation debt currently outstanding is detailed as follows:

Bonds:

Issued	Amount Issued	Description	Outstanding
12/4/2008	\$ 10,000,000	New Assisted Living Center Building at Lasata Campus \$385,000 to \$850,000 due annually through 2028; interest 4%-5%	\$ 8,790,000
11/23/2010	\$ 3,740,000	Refunding Capital Projects Financed through Cash Reserves \$350,000 to \$430,000 due annually through 2020; interest 2%-4%	\$ 2,365,000
9/24/2011	\$ 4,600,000	Fairgrounds Building Construction including CMS Curlers Center \$600,000 to \$3300,000 due annually through 2030; interest 2%-4%	\$ 4,090,000
5/23/2012	\$ 2,415,000	Refinancing Old Debt at Lower Rate \$15,000 to \$375,000 due annually through 2021; interest 2%-3%	\$ 2,385,000
7/3/2013	\$ 6,885,000	County-wide Capital Projects Funding \$605,000 to \$770,000 due annually through 2023; interest 2%-3%	\$ 6,280,000
8/24/2014	\$ 10,000,000	Lasata Senior Living Campus Building Renovations \$420,000 to \$675,000 due annually through 2034	\$ 10,000,000
Total Outstanding General Obligation Debt			\$ 33,910,000

DEBT - LONG TERM OBLIGATIONS

Annual principal and interest maturities of the outstanding general obligation debt of \$47,516,451 on December 31, 2014 are detailed below:

Year Ended December 31	Governmental Activities		Business-type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 1,490,000	\$ 412,861	\$ 445,000	\$ 626,870	\$ 1,935,000	\$ 1,039,731
2016	1,530,000	377,186	890,000	594,420	2,420,000	971,606
2017	1,560,000	340,661	915,000	560,695	2,475,000	901,356
2018	1,605,000	299,511	950,000	528,120	2,555,000	827,631
2019	1,655,000	249,911	990,000	496,535	2,645,000	746,446
2020-2024	5,250,000	641,364	5,550,000	2,102,261	10,800,000	2,743,625
2025-2029	1,385,000	256,116	5,880,000	1,018,363	7,265,000	1,274,478
2030-2034	645,000	26,100	3,170,000	5,075,478	3,815,000	5,101,578
	15,120,000	2,603,709	18,790,000	11,002,741	33,910,000	13,606,451

CAPITAL EXPENDITURE SUMMARY

Summary by Expenditure Type

Account Description	2013 Actual	2014 Actual	2015 Adopted	2015 Amended	2015 Actual YTD	2016 Adopted	2015-2016 Variance \$	2015-2016 Variance %
CAPITAL EXPENDITURE BY TYPE								
Data Processing Equipment	276,304	421,551	1,100,750	1,100,750	164,553	478,188	-622,562	-56.56%
Moveable Equipment	260,125	501,789	551,723	601,723	448,421	809,922	258,199	46.80%
Furniture & Fixtures	0	0	15,000	15,000	7,908	50,000	35,000	233.33%
Vehicles	281,455	305,292	280,500	426,849	418,697	534,720	254,220	90.63%
Highway Equipment	670,648	840,269	1,049,933	1,049,933	720,821	933,116	-116,817	-11.13%
* plus wages, inventory, materials overhead, ILC						151,884		
Highway Construction	2,903,748	1,990,703	1,605,005	1,605,005	3,328,455	2,250,000	644,995	40.19%
Buildings	260,562	586,215	70,000	429,800	1,057,272	30,000	-40,000	-57.14%
Building Improvements	578,818	1,317,830	641,250	11,401,250	2,260,537	1,510,981	869,731	135.63%
* plus wages & ILC						4,999		
Land Improvements	73,366	0	30,000	185,000	10,491	80,000	50,000	166.67%
Land Acquisitions	308,473	0	0	1,093,500	93,500	0	0	0.00%
SUBTOTAL CAPITAL	5,613,499	5,963,649	5,344,161	17,908,810	8,510,655	6,833,810	1,489,649	27.87%
Contra Capital Outlay (Enterprise Funds)	-187,956	-145,288	-587,000	-10,587,000	-821,228	-1,825,000	-1,238,000	210.90%
TOTAL CAPITAL EXPENDITURES	5,425,543	5,818,361	4,757,161	7,321,810	7,689,427	5,008,810	251,649	5.29%

Department	2016 Adopted
Administrator	20,000
Capital Reserve-Lighting	114,583
Coroner	26,000
Golf Courses	521,000
Highway Department	3,560,000
Human Services	100,000
Lasata Care Center	255,000
Lasata Crossing	50,000
Lasata Heights	1,000,000
Planning & Parks	75,000
Radio Services & IT Projects	508,922
Sheriff's Office	285,805
Transit Services	317,500
EXPENDITURE BY DEPARTMENT	6,833,810

Capital Budget includes assets such as; property, plant, equipment, and infrastructure. They are reported in individual departments for more routine expenditures but also in special capital fund cost centers. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 of higher and an estimated useful life in excess of three (3) years.

* additional changes applied to Highway capital expenditures for in-house operating costs.

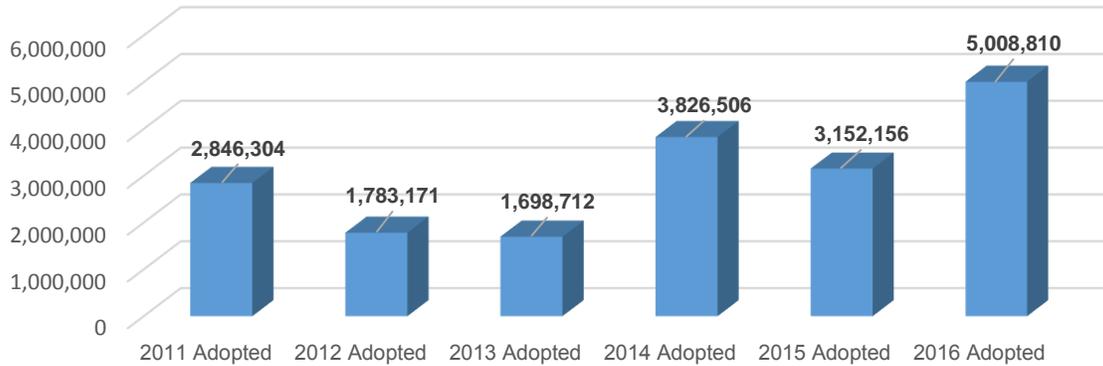
OPERATING BUDGET TO CAPITAL BUDGET COMPARISON

	2011 Adopted	2012 Adopted	2013 Adopted	2014 Adopted	2015 Adopted	2016 Adopted
OPERATING BUDGET EXPENDITURES						
Salaries & Wages	30,017,821	30,059,172	28,951,014	29,108,581	29,849,850	29,666,683
Fringe Benefits	12,402,225	11,311,003	10,690,092	10,662,148	10,879,499	10,621,242
Travel & Training	408,917	445,875	410,915	375,191	390,104	403,580
Supplies	9,127,257	9,914,980	8,997,784	10,691,271	8,381,768	8,892,735
Purchased Services	13,387,290	15,565,378	13,564,847	13,804,072	14,514,421	14,006,914
Depreciation	1,884,718	1,949,771	2,153,487	2,322,490	2,041,780	2,122,740
Debt	1,404,540	1,582,160	1,576,610	2,316,157	2,570,760	2,459,511
Grants	1,230,370	1,194,936	1,021,536	1,101,994	1,162,496	1,281,738
Other Expenses	3,098,564	2,803,650	2,700,142	2,730,322	2,660,830	2,724,831
TOTAL EXPENDITURES	72,961,702	74,826,925	70,066,427	73,112,226	72,451,508	72,179,974

**does not include Interdepartmental Charges and Other Financing Uses*

CAPITAL BUDGET						
LESS CONTRA CAPITAL OUTLAY	2,846,304	1,783,171	1,698,712	3,826,506	3,152,156	5,008,810
PERCENT OF OPERATING BUDGET TO CAPITAL BUDGET	3.90%	2.38%	2.42%	5.23%	4.35%	6.94%

CAPITAL BUDGET LESS CONTRA CAPITAL OUTLAY



PERCENT OF OPERATING BUDGET TO CAPITAL BUDGET



CAPITAL IMPROVEMENT EXPENDITURE REQUESTS
2016 REQUESTS - APPROVED

Committee/Department/Project	2016 Expense Total	2016 Revenue Total	2016 Revenue Source
Executive Committee			
ADMINISTRATION-COUNTY ADMINISTRATOR			
102-01-Vehicle	\$20,000	\$20,000	Tax Levy & Capital Reserve
	\$20,000	\$20,000	
TOTAL FOR THIS COMMITTEE	\$20,000	\$20,000	
Finance Committee			
ADMINISTRATION-INFORMATION TECHNOLOGY			
104-IT03-County-wide Hardware/Software/Infrastructure Upgrades	\$90,000	\$90,000	Tax Levy
104-IT01-County Board Audio Visual Equipment Upgrades	\$50,000	\$50,000	Tax Levy
	\$140,000	\$140,000	
ADMINISTRATION-RADIO SERVICES			
104-RS04-County wide Trunked Radio System Migration-P-25 Digital	\$168,922	\$168,922	Tax Levy
104-RS08-Next Generation 911	\$200,000	\$200,000	Tax Levy
	\$368,922	\$368,922	
TOTAL FOR THIS COMMITTEE	\$508,922	\$508,922	

CAPITAL IMPROVEMENT EXPENDITURE REQUESTS
2016 REQUESTS - APPROVED

Committee/Department/Project	2016 Expense Total	2016 Revenue Total	2016 Revenue Source
Health & Human Services Committee			
HUMAN SERVICES			
202-01-Office Remodeling	\$100,000	\$100,000	Fund Balance Applied
	\$100,000	\$100,000	
LASATA CAMPUS-LASATA CARE CENTER			
501-46-Nurse Aide Electronic Charting System	\$50,000	\$50,000	User Fees
501-01-Miscellaneous Moveable Equipment	\$25,000	\$25,000	User Fees
501-02-Miscellaneous DP & Electronic Equipment Replacement	\$30,000	\$30,000	User Fees
501-04-Miscellaneous Building Improvements	\$50,000	\$50,000	User Fees
501-16-Garage Expansion-New Roof	\$25,000	\$25,000	User Fees
501-44-Miscellaneous Fixed Equipment	\$50,000	\$50,000	User Fees
501-43-Miscellaneous Nursing Equipment	\$25,000	\$25,000	User Fees
	\$255,000	\$255,000	
LASATA CAMPUS-LASATA CROSSING			
504-01-Miscellaneous Interior Building Improvements	\$25,000	\$25,000	User Fees
504-02-Miscellaneous Equipment	\$25,000	\$25,000	User Fees
	\$50,000	\$50,000	
LASATA CAMPUS-LASATA HEIGHTS			
502-01-Apartment Building Renovations	\$950,000	\$950,000	User Fees
502-10-Miscellaneous Land Improvements	\$25,000	\$25,000	User Fees
502-09-Miscellaneous Moveable & DP Equipment	\$25,000	\$25,000	User Fees
	\$1,000,000	\$1,000,000	
TOTAL FOR THIS COMMITTEE	\$1,405,000	\$1,405,000	
Natural Resources Committee			
PLANNING & PARKS/GOLF COURSES			
503-MK03-Golf & Beverage Carts-Mee-Kwon Park Golf Course	\$245,000	\$245,000	User Fees
503-HH06-Pole Building at Hawthorne Hills Golf Course	\$30,000	\$30,000	User Fees
503-HH01-Golf & Beverage Carts-Hawthorne Hills Golf Course	\$245,000	\$245,000	User Fees
	\$520,000	\$520,000	
PLANNING & PARKS/PARKS			
115-23-Playground Equipment-Virmond Park	\$20,000	\$20,000	Tax Levy
115-27-Road Through Waubedonia Park-Caretaker-Tennis Court Entrance	\$30,000	\$30,000	Tax Levy
115-46-Crack Sealing & Seal Coating	\$25,000	\$25,000	Tax Levy
	\$75,000	\$75,000	
TOTAL FOR THIS COMMITTEE	\$595,000	\$595,000	

CAPITAL IMPROVEMENT EXPENDITURE REQUESTS
2016 REQUESTS - APPROVED

Committee/Department/Project	2016 Expense Total	2016 Revenue Total	2016 Revenue Source
Public Safety Committee			
CORONER			
108-01-Vehicle	\$26,000	\$26,000	Tax Levy & Capital Reserve
	\$26,000	\$26,000	
SHERIFF'S OFFICE			
112-11-Body Camera Deployment	\$15,688	\$15,688	Tax Levy
112-10-Patrol Office & Storage	\$26,397	\$26,397	Tax Levy
112-04-Radio-MDB Equipment & Replacement	\$30,000	\$30,000	Tax Levy
112-01-Vehicle Replacement	\$213,720	\$213,720	Tax Levy
	\$285,805	\$285,805	
TOTAL FOR THIS COMMITTEE	\$311,805	\$311,805	

CAPITAL IMPROVEMENT EXPENDITURE REQUESTS
2016 REQUESTS - APPROVED

Committee/Department/Project	2016 Expense Total	2016 Revenue Total	2016 Revenue Source
Public Works Committee			
FACILITIES-JUSTICE CENTER			
100-01-LED Lighting Upgrade	\$114,583	\$114,583	Property Taxes
	\$114,583	\$114,583	
HIGHWAY DEPARTMENT			
601-BLDG01-Port Washington Highway Department Buildings Projects	\$125,000	\$125,000	Other
601-VEH06-Tri-Axle Truck	\$210,000	\$210,000	Other
601-VEH08-Four-Wheel-Drive Truck (Snow Plow Vehicle)	\$75,000	\$75,000	Other
601-VEH04-One-Ton Truck	\$65,000	\$65,000	Other
601-VEH05-Patrol Truck (Snow Plow)	\$370,000	\$370,000	Other
601-EQPT15-Skid Steer Loader	\$50,000	\$50,000	Other
601-EQPT09-Road Sweeper	\$55,000	\$55,000	Other
601-EQPT03-Tractor with Mower Attachments	\$120,000	\$120,000	Other
601-EQPT02-Front End Loader	\$140,000	\$140,000	Other
601-CTH30-Road Network-CTH T	\$700,000	\$700,000	Tax Levy
601-BLDG02-Cedarburg Highway Department Buildings Project	\$100,000	\$100,000	Other
601-CTH12-Road Network-CTH LL	\$500,000	\$500,000	Tax Levy
601-CTH14-Road Network-CTH O	\$150,000	\$150,000	Tax Levy
601-CTH27-Road Network-CTH W	\$900,000	\$900,000	Tax Levy
	\$3,560,000	\$3,560,000	
TRANSIT SERVICES			
211-08-Mobile Data Computer Upgrade	\$42,500	\$42,500	Tax Levy
211-07-Taxi Vehicle Replacement	\$275,000	\$275,000	Tax Levy
	\$317,500	\$317,500	
TOTAL FOR THIS COMMITTEE	\$3,992,083	\$3,992,083	

CAPITAL PROJECTS EXPENDITURES
2015 - 2016 Comparison Summary

Committee/Department	Total Cost	Tax Levy	Federal or State Aid	User Fees Contra Capital	Capital Reserve	Other *
EXECUTIVE COMMITTEE						
Administration Department-County Administrator's Office						
2015 Adopted Budget	0	0	0	0	0	0
2016 Proposed Budget	20,000	0				20,000
FINANCE COMMITTEE						
Administration Department-Information Technology						
2015 Adopted Budget	160,000	160,000	0	0	0	0
2016 Proposed Budget	140,000	140,000				
Administration Department-Radio Services						
2015 Adopted Budget	75,000	75,000	0	0	0	0
2016 Proposed Budget	368,922	368,922				
County Clerk's Office						
2015 Adopted Budget	550,000	0	0	0	550,000	0
2016 Proposed Budget	0	0	0	0	0	0
HEALTH & HUMAN SERVICES COMMITTEE						
ADRC/Aging Services						
2015 Adopted Budget	7,500	0	0	0	7,500	0
2016 Proposed Budget	0	0	0	0	0	0
Human Services						
2015 Adopted Budget	0	0	0	0	0	100,000
2016 Proposed Budget	100,000	0	0	0	0	100,000
Lasata Care Center						
2015 Adopted Budget	295,000	0	0	295,000	0	0
2016 Proposed Budget	255,000	0	0	255,000	0	0
Lasata Crossing						
2015 Adopted Budget	40,000	0	0	40,000	0	0
2016 Proposed Budget	50,000	0	0	50,000	0	0
Lasata Heights						
2015 Adopted Budget	40,000	0	0	40,000	0	0
2016 Proposed Budget	1,000,000	0	0	1,000,000	0	0
NATURAL RESOURCES COMMITTEE						
Golf Course						
2015 Adopted Budget	212,000	0	0	212,000	0	0
2016 Proposed Budget	521,000	0	0	521,000	0	0
Planning & Parks						
2015 Adopted Budget	60,000	50,000	0	0	10,000	0
2016 Proposed Budget	75,000	75,000	0	0	0	0

Committee/Department	Total Cost	Tax Levy	Federal or State Aid	User Fees Contra Capital	Capital Reserve	Other *
PUBLIC SAFETY COMMITTEE						
Clerk of Courts						
2015 Adopted Budget	0	0	0	0	0	0
2016 Proposed Budget	0	0	0	0	0	0
Coroner						
2015 Adopted Budget	0	0	0	0	0	0
2016 Proposed Budget	26,000	0	0	0	0	26,000
Sheriff's Office						
2015 Adopted Budget	709,723	222,750	0	0	331,000	155,973
2016 Proposed Budget	285,805	285,805	0	0	0	0
PUBLIC WORKS COMMITTEE						
Facilities Management-Fairgrounds						
2015 Adopted Budget	30,000	30,000	0	0	0	0
2016 Proposed Budget	0	0	0	0	0	0
Facilities Management-Countywide for Lighting Project						
2015 Adopted Budget		30,000	0	0	0	0
2016 Proposed Budget	114,583	114,583	0	0	0	0
Highway Department						
2015 Adopted Budget	3,935,000	1,565,000	1,085,000	0	0	1,285,000
2016 Proposed Budget	3,560,000	1,900,000	350,000	0	0	1,153,117
Transit Services						
2015 Adopted Budget	350,000	70,000	280,000	0	0	0
2016 Proposed Budget	317,500	63,500	254,000			
COUNTY-WIDE						
2015 Total Adopted	6,464,223	2,172,750	1,365,000	587,000	898,500	1,540,973
2016 Total Proposed	6,833,810	2,947,810	604,000	1,826,000	0	1,299,117

* Includes Donations, Carryovers, Fund Balance Transfers & Direct Project Costs

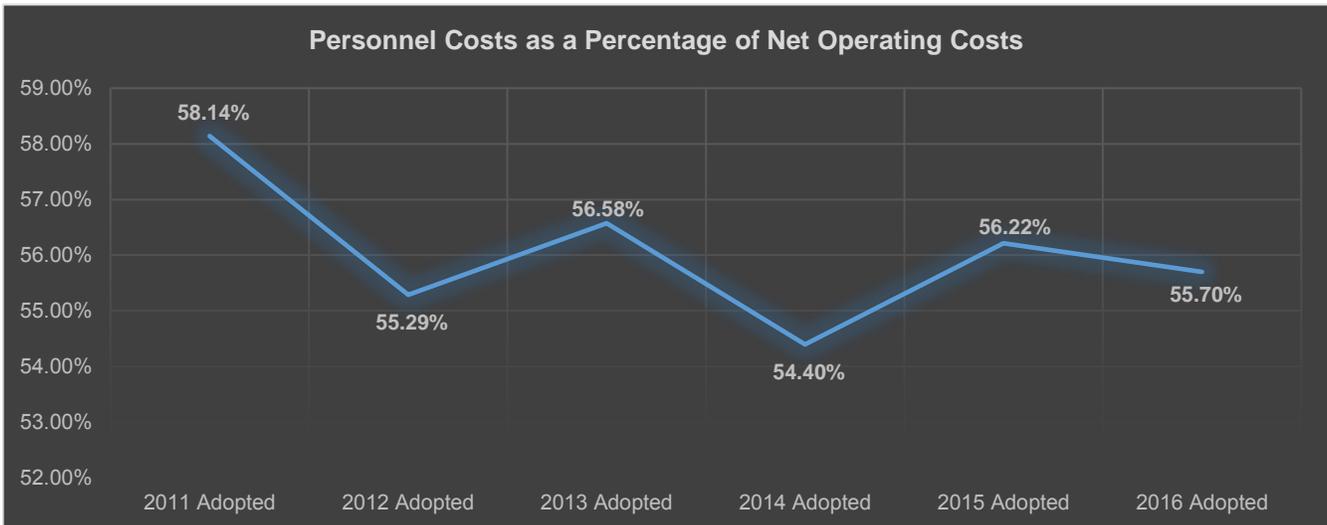
PERSONNEL ANALYSIS

Personnel Costs as Percentage of Net Operating Budget - All Funds Proposed Budget plus History Data

Adopted Budget Years	2011 Adopted	2012 Adopted	2013 Adopted	2014 Adopted	2015 Adopted	2016 Adopted
Personnel Costs	42,420,046	41,370,175	39,641,105	39,770,729	40,729,349	40,287,926
Net Operating Expenditures*	72,961,702	74,826,924	70,066,427	73,112,225	72,451,509	72,332,497
Percent of Net Operating Costs	58.14%	55.29%	56.58%	54.40%	56.22%	55.70%
Salaries	30,017,821	30,059,172	28,951,014	29,108,581	29,849,850	29,666,683
Fringe Benefits	12,402,225	11,311,003	10,690,092	10,662,148	10,879,499	10,621,243
Total Personnel Costs	42,420,046	41,370,175	39,641,105	39,770,729	40,729,349	40,287,926

FRINGE BENEFITS

Social Security & Medicare	2,186,549	2,178,681	2,130,104	2,129,276	2,161,285	2,178,093
Retirement	3,427,553	2,217,806	2,027,801	2,140,585	1,949,749	1,930,179
Health Insurance	6,597,354	6,663,874	6,245,837	6,068,431	6,480,653	6,298,101
Life Insurance	50,950	47,704	45,453	45,755	46,707	47,314
Disability Insurance	109,051	100,938	95,963	97,065	98,918	100,472
Workers Compensation	30,369	27,000	69,633	66,366	9,448	6,204
Unemployment Compensation		75,000	75,000	114,270	132,139	60,480
Other Miscellaneous Fringe	400		300	400	600	400
Total Fringe Benefits	12,402,225	11,311,003	10,690,092	10,662,148	10,879,499	10,621,243



2016 PERSONNEL CHANGE REQUESTS

Assumed Effective Date: January 1, 2016 for all unless noted

Change	Current	Requested Change	Change Amount	Levy Impact
EXECUTIVE COMMITTEE				
ADMINISTRATION-COUNTY ADMINISTRATOR'S OFFICE				
Paygrade	MGT108 - WITHDRAWN	MGT109 with CPA	\$2,089	\$2,089
			\$0	\$0
FINANCE COMMITTEE				
ADMINISTRATION-FINANCE				
Title, Paygrade & Hours	Finance Analyst CPA-Paygrade 109-2080 Hrs	Account Clerk III-Paygrade NM06-1040 Hours	-\$79,028	-\$79,028
			-\$79,028	-\$79,028
HEALTH & HUMAN SERVICES COMMITTEE				
ADRC/AGING SERVICES				
Title & Paygrade	Office Assistant I-Paygrade NM03	Office Assisant III-Paygrade NM05	\$2,395	\$2,395
Annual Hours	1040	1248 (WRS)	\$6,298	\$6,298
			\$8,693	\$8,693
HUMAN SERVICES				
Position Elimination	Non Mandated Program-Personal Care Worker		-\$7,912	-\$7,912
Position Elimination	Non Mandated Program-Homemaker Services		-\$48,419	-\$48,419
Annual Hours	1950 Hours	2080 Hours	\$4,841	\$4,841
Position Elimination	Non Mandated Program-Personal Care Worker		-\$18,676	-\$18,676
Position Elimination	Non Mandated Program-Personal Care Worker		-\$18,676	-\$18,676
Position Elimination	Non Mandated Program-Personal Care Worker		-\$18,676	-\$18,676
Position Elimination	Current Staff Retiring-Job Duties transferred to Nurse Practitioner and Psychiatric RN		-\$85,592	-\$85,592
Position Elimination	Current Staff Retiring-Job Duties transferred to Licensed Health Professional II		-\$97,805	-\$97,805
Title	Support Care Worker	Peer Specialist	\$0	\$0
			-\$290,915	-\$290,915
LASATA CARE CENTER				
Title & Paygrade	Administrative Assisant-Paygrade 103	Administrative Services Coordinator-Paygrade 104	\$1,964	\$1,964
			\$1,964	\$1,964
LASATA CROSSING				
Title & Paygrade	Administrative Assisant-Paygrade 103	Administrative Services Coordinator-Paygrade 104	\$2,499	\$2,499
Title	Personal Care Worker	PCW Coordinator	\$0	\$0
			\$2,499	\$2,499
PUBLIC HEALTH				
Annual Hours	1170	1248	\$2,650	\$2,650
Annual Hours	1170	1248	\$2,650	\$2,650
Annual Hours	1170	1248	\$2,650	\$2,650
Annual Hours	1248	100	-\$21,348	-\$21,348
Annual Hours	300	100	-\$4,437	-\$4,437
Position Elimination	WIC Nutrition Asstistant		-\$24,125	-\$24,125
Annual Hours	1950	2080	\$3,907	\$3,907
Annual Hours	1950	2080	\$3,907	\$3,907
Annual Hours	1950	2080	\$3,907	\$3,907
Annual Hours	1950	2080	\$3,907	\$3,907

2016 PERSONNEL CHANGE REQUESTS

Assumed Effective Date: January 1, 2016 for all unless noted

Change	Current	Requested Change	Change Amount	Levy Impact
Title	WIC Director/Nurse Supervisor	Nurse Supervisor	\$0	\$0
Paygrade & Step	Public Health Educator Paygrade 104	106-Step 5	\$1,225	\$1,225
Paygrade & Step	113	115-Step 7	\$6,621	\$6,621
Paygrade & Step	105	106-Step 2	\$3,529	\$3,529
Annual Hours	975	1040	\$1,160	\$1,160
			-\$13,797	-\$13,797

NATURAL RESOURCES COMMITTEE

REGISTER OF DEEDS/LAND INFORMATION

NEW POSITION	Intern-Misc Paygrade-1040 Hours	GIS Technician-Paygrade MGT105-2080 Hours	\$38,501	\$38,501
			\$38,501	\$38,501

PUBLIC SAFETY COMMITTEE

CLERK OF COURTS

Title & Paygrade	Deputy Clerk IV-Paygrade NM08 - DENIED	Deputy Clerk V-Paygrade 106	\$886	\$886
Title & Paygrade	Deputy Clerk IV-Paygrade NM08	Deputy Clerk III-Paygrade NM07	-\$6,635	-\$6,635
Title & Paygrade	Deputy Clerk IV-Paygrade NM08- DENIED	Deputy Clerk V-Paygrade 106	\$886	\$886
Title & Paygrade	Deputy Clerk IV-Paygrade NM08 - DENIED	Deputy Clerk V-Paygrade 106	\$834	\$834
Paygrade *	MGT106	MGT107	\$3,472	\$3,472
Title	Deputy Clerk of Courts	Chief Deputy Clerk of Circuit Court	\$0	\$0
Title, Paygrade & Hours	Deputy Clerk I-Paygrade NM05-1040 Hours	Deputy Clerk III-Paygrade NM07-1300 hours (WRS)	\$9,583	\$9,583
			\$6,420	\$6,420

CORONER

Annual Hours & Step	Step 1-Annual Hours 100	Step 4-Annual Hours 1040	\$13,917	\$13,917
			\$13,917	\$13,917

DISTRICT ATTORNEY

Annual Hours	1950 Hours	2080 Hours	\$4,447	\$4,447
Paygrade	NM06	NM07	\$2,863	\$2,863
Annual Hours	1950 Hours	2080 Hours	\$3,422	\$3,422
Annual Hours	1950 Hours	2080 Hours	\$3,421	\$3,421
NEW POSITION	Assistant District Attorney-MGT 112-County Employee-Full Benefits		\$95,802	\$95,802
			\$109,956	\$109,955

SHERIFF'S OFFICE

NEW POSITION (2)	Dispatchers-Paygrade NM08-2080 Hours DELAY START TO 7/1/16		\$66,255	\$66,255
NEW POSITION	Investigator-Paygrade LAW01-2080 Hours DELAY START TO 7/1/16		\$37,649	\$37,649
NEW POSITION	Office Assistant Media-Paygrade NM05-1040 Hours		\$17,434	\$17,434
			\$121,338	\$121,338

2016 PERSONNEL CHANGE REQUESTS

Assumed Effective Date: January 1, 2016 for all unless noted

Change	Current	Requested Change	Change Amount	Levy Impact
PUBLIC WORKS COMMITTEE				
FACILITIES-ADMINISTRATION				
Title & Paygrade	Janitor-Paygrade 2	Custodial Maintenance Assistance-Paygrade 6	\$2,998	\$2,998
			\$2,998	\$2,998
HIGHWAY				
Retirement	Public Works Director Retirement	Budget Position for 1/2 year	-\$84,380	-\$84,380
			-\$84,380	-\$84,380
TRANSIT SERVICES				
Title & Paygrade *	Transit Superintendent-Paygrade MGT110	Transit Manager-Paygrade 112 - DENIED	\$2,703	\$1,216
			\$0	\$0
2016 TOTAL LEVY IMPACT - COUNTY WIDE			-\$161,834	-\$161,835

* Position received last upgrade on 7/1/2014

No revenues associated with any positions except for Transit (\$1487)

**DEPARTMENT OF ADMINISTRATION-COUNTY ADMINISTRATOR
BUDGET HIGHLIGHTS**

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
102-1-01-55121-401	Repayment to County	Replacement vehicle for CA-Repayment over 4 years	\$5,000
Total Increase/-Decrease			\$5,000

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Total Increase/-Decrease			\$0

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Total Increase/-Decrease			\$0

LEVY REQUEST

2016 LEVY REQUEST	\$214,272
OVERALL \$ INCREASE/-DECREASE	\$3,476
OVERALL % INCREASE/-DECREASE	1.62%

**DEPARTMENT OF ADMINISTRATION-FINANCE
BUDGET HIGHLIGHTS**

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc-/Dec
Total Increase/-Decrease			\$0

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc-/Dec
102-2-03-49302-000	Miscellaneous Revenues	Improved credit card reimbursement system	\$20,000
Total Increase/-Decrease			\$20,000

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc-/Dec
102-2-09-51101-000	Salaries & Wages	Eliminating Financial Analyst HS position	-\$96,095
102-2-03-51101-000	Salaries & Wages	New position, Account Clerk 3	\$22,391
Total Increase/-Decrease			-\$73,704

LEVY REQUEST

2016 LEVY REQUEST	\$809,330
OVERALL \$ INCREASE/-DECREASE	-\$102,197
OVERALL % INCREASE/-DECREASE	-11.21%

**DEPARTMENT OF ADMINISTRATION-HUMAN RESOURCES/IT/RADIO
BUDGET HIGHLIGHTS**

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
102-3-01-54101-000	Other Professional Services	Increased costs of employee recruitment testing	\$5,464
102-3-01-54502-000	Advertising & Legal Notices	Increase costs of employee recruitment	\$2,500
102-3-01-54507-000	Employment Exams	Increased costs of employee recruitment testing	\$2,500
104-1-03-54107-000	Consulting Services	IT Security Assessment	\$30,000
104-1-03-54302-000	Licenses & Maintenance	Contract Scanning Project	\$20,000
Total Increase/-Decrease			\$60,464

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Total Increase/-Decrease			\$0

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Total Increase/-Decrease			\$0

LEVY REQUEST-HUMAN RESOURCES

2016 LEVY REQUEST	\$270,901
OVERALL \$ INCREASE/-DECREASE	\$14,506
OVERALL % INCREASE/-DECREASE	5.66%

LEVY REQUEST-RADIO SERVICES

2016 LEVY REQUEST	\$904,646
OVERALL \$ INCREASE/-DECREASE	\$260,448
OVERALL % INCREASE/-DECREASE	40.43%

LEVY REQUEST-INFORMATION TECHNOLOGY

2016 LEVY REQUEST	\$0
OVERALL \$ INCREASE/-DECREASE	\$0
OVERALL % INCREASE/-DECREASE	0.00%

**DEPARTMENT OF ADMINISTRATION-BUDGET
BUDGET HIGHLIGHTS**

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
102-5-01-55130-000	IT Supplies	number of ink toners for color laser printer	-\$2,000
Total Increase/-Decrease			-\$2,000

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
102-5-01-49302-000	Courthouse Restoration	Transfer account-Courthouse restoration donations	\$1,200
Total Increase/-Decrease			\$1,200

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Total Increase/-Decrease			\$0

LEVY REQUEST

2016 LEVY REQUEST	\$269,516
OVERALL \$ INCREASE/-DECREASE	\$1,627
OVERALL % INCREASE/-DECREASE	0.60%

**CORPORATION COUNSEL
BUDGET HIGHLIGHTS**

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
NO CHANGES OCCURRED			
Total Increase/-Decrease			\$0

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
NO CHANGES OCCURRED			
Total Increase/-Decrease			\$0

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Total Increase/-Decrease			\$0

LEVY REQUEST

2016 LEVY REQUEST	\$237,099
OVERALL \$ INCREASE/-DECREASE	\$923
OVERALL % INCREASE/-DECREASE	0.39%

**CORPORATION COUNSEL-CHILD SUPPORT AGENCY
BUDGET HIGHLIGHTS**

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Total Increase/-Decrease			\$0

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Total Increase/-Decrease			\$0

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
103-1-02-51101-000	Regular Wages / Salaries	Retirement of N. Londo, replacement with new worker	-\$1,350
103-1-02-51203-000	Health Insurance	New worker - uncertain coverage election to date	\$8,361
Total Increase/-Decrease			\$7,011

LEVY REQUEST

2016 LEVY REQUEST	\$54,452
OVERALL \$ INCREASE/-DECREASE	\$2,225
OVERALL % INCREASE/-DECREASE	4.26%

COUNTY BOARD & COUNTY CLERK BUDGET HIGHLIGHTS

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
105.1.01.52001.000	Committee per diem mileage	Attendance at meetings increased	\$3,000
105.1.05.53110.000	Office Equipment	Purchase of camera for passports	\$2,000
105.1.05.54205.000	Telephone	combined accounts plus additional charges requested	\$3,100
105.1.05.55130.000	IT Supplies	Reduction in printers	-\$1,000
105.1.06	most accounts	4 election cycle	\$83,850
105.1.07.54308.000	maintenance contracts	reallocated telephone maintenance to radio services	-\$14,500
Total Increase/-Decrease			\$76,450

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
105.1.07.45103.000	Photocopies	reallocated revenue to IT	-\$14,200
Total Increase/-Decrease			-\$14,200

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
105.1.05.51203.000	Health Insurance	Change from family to single	-\$11,102
Total Increase/-Decrease			-\$11,102

LEVY REQUEST-COUNTY BOARD

2016 LEVY REQUEST	\$183,799
OVERALL \$ INCREASE/-DECREASE	\$3,900
OVERALL % INCREASE/-DECREASE	2.17%

LEVY REQUEST-COUNTY CLERK

2016 LEVY REQUEST	\$402,621
OVERALL \$ INCREASE/-DECREASE	\$70,666
OVERALL % INCREASE/-DECREASE	21.29%

AGING & DISABILITY RESOURCE CENTER BUDGET HIGHLIGHTS

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
203-2-03	Congregate Meals - Delivery		-\$1,578
203-3-01	Home Delivered Meals Management		-\$639
203-3-02	Home Delivered Meals - Site	Decrease in number of clients served	-\$2,950
203-3-03	Home Delivered Mals - Delivery		-\$1,450
203-4-02	Supportive Services - EBA		-\$699
Total Increase/-Decrease			-\$7,316

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
203-2-03	Transfer from AS Fund	Fund Balance Transfer not budgeted	-\$25,000
203-3-01	Home Delivered Meals Manager	Decrease in number of clients served	-\$2,620
203-4-01	Supportive Services - I&A	Title III-B reimbursable services	\$5,997
Total Increase/-Decrease			-\$21,623

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
203-2-01	Congregate Meals Management	Decrease in Substitute Meal Managers	-\$2,211
203-4-01	Supportive Services - I&A	Increase in hours I&A Specialist	\$6,102
Total Increase/-Decrease			\$3,891

LEVY REQUEST

2016 LEVY REQUEST	\$89,911
OVERALL \$ INCREASE/-DECREASE	\$17,602
OVERALL % INCREASE/-DECREASE	24.34%

HUMAN SERVICES BUDGET HIGHLIGHTS

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
202-1	HS Administration	Reception Area Remodel	\$100,000
202-2	Children and Families	Out of Home Placements \$229,747, Kinship \$4,848	\$234,595
202-5	Behavioral Health	Inpatient -\$51,488, Peer Support -\$81,000, Contracted Services \$-44,223	-\$176,711
202-3	Long Term Support	MA Pers Care Mileage cut	-\$14,500
202-3	Long Term Support	Purchase of Personal Care services	\$12,379
Total Increase/-Decrease			\$155,763

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
202-1	HS Administration	Redistribution of State Aid Basic County Allocation	\$92,968
202-1	HS Administration	Fund balance transfer	-\$200,000
202-2	Children and Families	Foster Home Refunds \$75,331, St Aid BCA CPS \$59,574	\$135,361
202-5	Behavioral Health	Public Charges For Services	\$23,363
202-3	Long Term Support	Elimination of MA and MCO Personal Care revenue	-\$36,347
Total Increase/-Decrease			\$15,345

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
202-1	HS Administration	Step Increase and 1% Merit Increase	\$9,509
202-2	Children and Families	Positions re-filled at lower rates	-\$41,562
202-5	Behavioral Health	1.2 eliminated positions and 1.5 new positions, Step Increases	\$84,906
202-3	Long Term Support	Elimination of 1 FT Homemaker and 4 PT MA Pers Care positions	-\$112,326
Total Increase/-Decrease			-\$59,473

LEVY REQUEST

2016 LEVY REQUEST	\$4,459,080
OVERALL \$ INCREASE/-DECREASE	-\$107,645
OVERALL % INCREASE/-DECREASE	-2.36%

LASATA CARE CENTER BUDGET HIGHLIGHTS

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
501-2-01-59355-000	Work Comp	Increased liability of claims	\$76,000
501-2-09-54509-000	Purchased Laundry Services	Reduced usage due to downsizing	-\$40,000
501-5-01-56210-000	Depreciation	Increased value of property	\$40,000
Total Increase/-Decrease			\$76,000

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
501-0-01-43331-000	Private Pay Revenues	Increased Census	\$92,000
501-1-01-43332-000	Medicare Revenues	Increased Census and Funding	\$1,200,000
501-1-01-43333-000	Medicaid/Family Care Rev	Decreased Census	-\$1,250,000
501-1-01-43335-000	Managed Care Revenues	Increased Census and Funding	\$255,000
various	Other Revenues	Decreased, adjusted to medicare& managed care accts	-\$1,030,000
501-1-01-49411-000	SPE	Estimated State/Federal funding	\$48,000
Total Increase/-Decrease			-\$685,000

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
501-2-01-51101-000	Wages	Fewer Staff due to downsizing	-\$640,000
501-2-01-51200-000	Fringes	Fewer Staff due to downsizing	-\$200,000
Total Increase/-Decrease			-\$840,000

LEVY REQUEST

2016 LEVY REQUEST	\$234,039
OVERALL \$ INCREASE/-DECREASE	\$156,591
OVERALL % INCREASE/-DECREASE	202.19%

2016 Net Deficit of \$920,467 before transfers and Levy

2015 Net Deficit of \$974,700 before transfers and Levy

LASATA CROSSINGS BUDGET HIGHLIGHTS

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
504-2-01-57530-000	Debt Interest payment	Bond Rrefinancing	-\$97,500
Total Increase/-Decrease			-\$97,500

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
504-1-01-43330-000	Private Pay Revenues	Fewer tenants	-\$187,000
504-1-01-43340-000	Family Care Revenues	More tenants	\$14,000
504-1-01-43470-000	Misc Revenues	More 'extra' tenants and misc charges	\$115,000
Total Increase/-Decrease			-\$58,000

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
504-2-01-51203-000	Health Insurance	Increase in Employee plans	\$16,000
Total Increase/-Decrease			\$16,000

LEVY REQUEST

2016 LEVY REQUEST	\$0
OVERALL \$ INCREASE/-DECREASE	\$0
OVERALL % INCREASE/-DECREASE	0.00%

2016 Net Surplus of \$620,000 to be transferred ot Lasata Care Center
 2015 Net Surplus of \$600,000 was transferred to Lasata Care Center

LASATA HEIGHTS BUDGET HIGHLIGHTS

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc-/Dec
		No Significant Changes	\$0
Total Increase/-Decrease			\$0

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc-/Dec
502-1-01-43471-000	Apartment Rentals	Higher occupancy	\$12,000
Total Increase/-Decrease			\$12,000

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc-/Dec
		No Significant Changes	\$0
Total Increase/-Decrease			\$0

LEVY REQUEST

2016 LEVY REQUEST	-\$157,392
OVERALL \$ INCREASE/-DECREASE	-\$157,392
OVERALL % INCREASE/-DECREASE	100.00%

2016 Net Surplus of \$220,000 to be transferred ot Lasata Care Center
 2015 Net Surplus of \$213,000 was transferred to Lasata Care Center

PUBLIC HEALTH BUDGET HIGHLIGHTS

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
204.1.01.54572.000	TN Well Testing	Lab fees	\$2,100
Total Increase/-Decrease			\$2,100

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
204.2.01.42335.000	State Aid - WI Well Woman	Elimination of Grant	-\$6,489
204.2.09.42119.000	Fed Aid - WIC	Enrollment	-\$3,948
204.5.01.44401.000	Washington County-PH Director	Washington County's Portion of Director Salary/Benefits	\$67,500
204.1.01.71200.000	Fund Balance	Fund Balance Transfer	-\$50,000
Total Increase/-Decrease			\$7,063

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Department Wide	Salaries/Benefit		\$37,986
Total Increase/-Decrease			\$37,986

LEVY REQUEST

2016 LEVY REQUEST	\$537,861
OVERALL \$ INCREASE/-DECREASE	-\$35,239
OVERALL % INCREASE/-DECREASE	-6.15%

**VETERANS SERVICES
BUDGET HIGHLIGHTS**

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Total Increase/-Decrease			\$0

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Total Increase/-Decrease			\$0

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Total Increase/-Decrease			\$0

LEVY REQUEST

2016 LEVY REQUEST	\$154,907
OVERALL \$ INCREASE/-DECREASE	\$6,785
OVERALL % INCREASE/-DECREASE	4.58%

LAND & WATER MANAGEMENT BUDGET HIGHLIGHTS

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
117-2-01-58180-000	Landowner Reimb-Rain Garden	Fund For Lake MI Grant expired	-\$6,250
117-2-01-53710-001	Computer Hardware	Replace Dell Precision 2012 Laptop & Monitor	\$1,500
Total Increase/-Decrease			-\$4,750

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
117-2-01-42121-000	Fed Aid - Env. Quality Incent.	USDA NRCS RCPP Grant Not Available	-\$25,000
117-2-01-49302-004	Fund For Lake MI, Rain Garden	Fund For Lake MI Grant expired	-\$12,500
	Init.		
117-2-01-42375-000	St. Cons. Aid-Staff Support	State Budget Reduction and Funding Formula Change	-\$5,768
117-2-13-42375-000	State Aid	Lake Mgmt. Grant Expired	-\$5,000
Total Increase/-Decrease			-\$48,268

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Total Increase/-Decrease			\$0

LEVY REQUEST

2016 LEVY REQUEST	\$280,878
OVERALL \$ INCREASE/-DECREASE	\$2,451
OVERALL % INCREASE/-DECREASE	0.88%

PLANNING & PARKS/GOLF COURSES BUDGET HIGHLIGHTS

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
115-1-05-63315-000	Land Improvements	Pave Lower Park Road/Parking Area HH Park (CIP 115-01)	\$50,000
115-1-07-63315-000	Land Improvements	Crack Seal / Seal Coat County Portion of OIT (CIP 115-46)	\$80,000
115-1-14-63315-000	Land Improvements	Pave Park Road (Middle Enter) to Tennis Courts (CIP 115-27)	\$30,000
115-2-01-54106-000	Professional Servs SEWRPC	Update Park and Open Space Plan and Comp Plan Amend	\$25,000
503-1-02-61212-000	Moveable Equipment	Replacement Golf Carts - HHGC (CIP 503-HH01)	\$245,000
503-1-02-62105-000	Buildings	Replace Pole Building at HHGC (CIP 503-HH06)	\$30,000
503-1-03-61212-000	Moveable Equipment	Replacement Golf Carts - MKGC (CIP 503-MK03)	\$245,000
Total Increase/-Decrease			\$705,000

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
115-1-01-49302-000	Other Revenue	Golf Courses Contribution	\$80,000
407-1-08-42110-000	Fed Aid - NOAA GLRI Ulao	National Oceanic and Atmospheric Admin- GLRI Grant	\$692,626
407-9-02-49502-000	Grants from Org - GLFT	Great Lake Fisheries Trust - Ulao Habitat Restoration Grant	\$154,923
407-5-06-42110-000	Fed Aid - USFWS - Fish Pass	U.S. Fish & Wildlife Service (USFWS)- Fish Passage Grant	\$159,590
407-6-15-42310-000	St. Aid - WDNR RPM Park St.	Wisconsin Dept of Natural Resources - RMP Park St. Grant	\$50,000
407-6-14-42310-000	St. Aid - WDNR RPP LM Trib	Wisconsin Dept of Natural Resources- RPP- Inventory Grant	\$10,000
402-2-01-42371-000	St. Aid - WDNR SR Trails Act	Wisconsin Dept of Natural Resources- Stewardship Grant	\$23,200
407-7-01-49501-000	Private Foundation - FFLM	Fund for Lake Michigan - Impediments MRW Grant	\$249,956
407-9-01-49502-000	Grants from Org - GLFT	Great Lake Fisheries Trust - Mineral Springs Creek Grant	\$49,987
407-7-04-49501-000	Private Foundation - FFLM	Fund for Lake Michigan - Mineral Springs Creek	\$162,637
407-4-02-42110-000	Fed Aid - WCMP Grant	WCMP - Lake Michigan Tributary Inventory Grant	\$20,000
Total Increase/-Decrease			\$1,652,919

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
503-1-03-51103-002	Temporary Salaries & Wages	Eliminate One ProShop Manager Position	\$0
Total Increase/-Decrease			\$0

LEVY REQUEST-PLANNING & PARKS

2016 LEVY REQUEST	\$760,893
OVERALL \$ INCREASE/-DECREASE	\$55,728
OVERALL % INCREASE/-DECREASE	7.90%

LEVY REQUEST-GOLF COURSES

2016 LEVY REQUEST	-\$65,352
OVERALL \$ INCREASE/-DECREASE	-\$29,554
OVERALL % INCREASE/-DECREASE	82.56%

REGISTER OF DEEDS/LAND INFORMATION BUDGET HIGHLIGHTS

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Total Increase/-Decrease			\$0

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
208-1-01-49302-000	Grant	Grant from Wi Land Information Program	\$50,000
208-1-01-43132-000	Revenue	Increase in Recordings	\$34,808
Total Increase/-Decrease			\$84,808

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
208-1-01-51101-000	Regular Salaries & Wages	Increase from Intern to Technican	\$55,569
Total Increase/-Decrease			\$55,569

LEVY REQUEST-REGISTER OF DEEDS

2016 LEVY REQUEST	-\$466,143
OVERALL \$ INCREASE/-DECREASE	-\$116,070
OVERALL % INCREASE/-DECREASE	33.16%

LEVY REQUEST-LAND INFORMATION

2016 LEVY REQUEST	-\$844
OVERALL \$ INCREASE/-DECREASE	-\$30,153
OVERALL % INCREASE/-DECREASE	-102.88%

UNIVERSITY EXTENSION BUDGET HIGHLIGHTS

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Total Increase/-Decrease			\$0

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
116-1-01-42390-001	St Aid - Green Initiative	Grant funding ended for Energy Intern	-\$5,000
Total Increase/-Decrease			-\$5,000

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
116-1-01-42390-001	St Aid - Green Initiative	Grant funding ended for Energy Intern	-\$7,454
		Position exchange with Clerk of Courts	\$0
Total Increase/-Decrease			-\$7,454

LEVY REQUEST

2016 LEVY REQUEST	\$163,456
OVERALL \$ INCREASE/-DECREASE	-\$648
OVERALL % INCREASE/-DECREASE	-0.39%

CLERK OF COURTS BUDGET HIGHLIGHTS

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
110-1-01-54109-000	Attorney Expenses	Increased usage of court appointed attorneys in juvenile cases	\$10,000
110-1-01-54116-000	Psychiatry Psychology	Decreased usage in non commitment cases	-\$2,000
110-1-01-54116-001	Chapter 51 Examinations	Increased ME case filings	\$2,500
110-1-01-54205-000	Telephone	Increased allocation from Finance	\$5,130
110-1-01-55114-000	Sheriff Jury Meals	Omitted as we no longer supply meals for non-deliberating juries	-\$1,200
Total Increase/-Decrease			\$14,430

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
110-1-01-43146-001	GAL Reimbursement	Increase due to improved collections/SDC program	\$8,000
110-1-01-43148-001	File Fees	Decrease based on previous years trends	-\$4,100
110-1-01-48130-002	Interest Revenue	Decrease due to lower statutory interest rates	-\$20,000
Total Increase/-Decrease			-\$16,100

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
110-1-01-51101-000	Regular Salaries	Fedder - pay grade change/hours reduced	-\$5,764
110-1-01-51101-000	Regular Salaries	Mihalko - pay grade change (MGT107)	\$3,016
110-1-01-51101-000	Regular Salaries	Vacancy upgrade from Deputy Clerk I to III, increased hours	\$8,325
110-1-01-51103-000	Temporary Salaries	Replace bonus for Deputy Clerk V's with pay grade change	-\$3,000
		Position exchange with UW-Extension	\$0
Total Increase/-Decrease			\$2,577

LEVY REQUEST

2016 LEVY REQUEST	\$523,561
OVERALL \$ INCREASE/-DECREASE	\$50,734
OVERALL % INCREASE/-DECREASE	10.73%

CORONER BUDGET HIGHLIGHTS

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
108-1-01-54420-000	Livery Fees	No longer able to use outside service, bring inhouse	\$2,000
108-1-01-55121-401	Loan repayment	Purchase of vehicle-repay over 4 yers	\$6,500
108-1-01-55130-000	Tech. supplies	Now printing photos in color; separate printer for assistant	\$1,523
108-1-01-55410-000	Rental Fees	Fee for storage of extra vehicle	\$1,200
Total Increase/-Decrease			\$11,223

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Total Increase/-Decrease			\$0

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
108-1-01-51101-000	Salaries & Benefits	Office Assistant 100 hrs to 1040 & increase to NM04 step 4	\$12,928
Total Increase/-Decrease			\$12,928

LEVY REQUEST

2016 LEVY REQUEST	\$73,433
OVERALL \$ INCREASE/-DECREASE	\$26,156
OVERALL % INCREASE/-DECREASE	55.32%

DISTRICT ATTORNEY BUDGET HIGHLIGHTS

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
111-1-01-53110-000	Membership Dues	State Bar Dues for new ADA	\$500
111-1-01-55105-000	Photocopy Charges	Greater scanning, less copies being made	-\$500
111-1-01-54205-000	Telephone	US Cell charges for Atty on call cell phone	\$600
Total Increase/-Decrease			\$600

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
111-1-01-43910-000	Other Public Charges	Electronic Media Defense Fees Increasing Demand	-\$1,000
Total Increase/-Decrease			-\$1,000

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
111-1-02-51101-000	Salaries & Benefits	Victim Witness 1950 to 2080 annual hours	\$4,447
111-1-01-51101-000	Salaries & Benefits	Legal Assistants 1950 to 2080 annual hours 2 employees	\$6,484
111-1-01-51101-000	Salaries & Benefits	Office Asst IV Legal Upgrade 6 to 7 and 2080 annual hrs	\$2,863
111-1-01-51101-000	Salaries & Benefits	County Paid ADA position	\$94,054
111-1-01-51101-000	Salaries & Benefits	Eliminate Special Prosecutor position in exchange for ADA	-\$21,339
Total Increase/-Decrease			\$86,509

LEVY REQUEST-DISTRICT ATTORNEY

2016 LEVY REQUEST	\$479,833
OVERALL \$ INCREASE/-DECREASE	\$83,072
OVERALL % INCREASE/-DECREASE	20.94%

LEVY REQUEST-VICTIM WITNESS

2016 LEVY REQUEST	\$60,408
OVERALL \$ INCREASE/-DECREASE	\$6,043
OVERALL % INCREASE/-DECREASE	11.12%

SHERIFF'S OFFICE BUDGET HIGHLIGHTS

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
112-5-05-61255-000	Sheriff Fleet Vehicles	Capital Project #112-01 Vehicle Replacement	\$213,720
Total Increase/-Decrease			\$213,720

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Total Increase/-Decrease			\$0

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
112-3-01	Investigations Wages	Requested additional Investigator 7/1/16 start	\$37,649
112-4-01	Support Services Wages	Requested Two additional dispatchers for EMD 7/1/19 start	\$66,255
112-4-01	Support Services Wages	Funds related to the 2015 phased in dispatcher positions	\$114,412
112-6-04	Court Services Unit Wages	Increase utilization of part-time deputies	\$57,268
Total Increase/-Decrease			\$275,584

LEVY REQUEST

2016 LEVY REQUEST	\$10,842,414
OVERALL \$ INCREASE/-DECREASE	\$445,221
OVERALL % INCREASE/-DECREASE	4.28%

FACILITIES MANAGEMENT-ADMINISTRATION BUDGET HIGHLIGHTS

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc-/Dec
Total Increase/-Decrease			\$0

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc-/Dec
109-1-01-45109-000	Janitorial Rent	filled vacant positions	\$9,042
Total Increase/-Decrease			\$9,042

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc-/Dec
601-2-03-51101-000	Salaries & Benefits	Janitor upgraded from NM 04 to NM 06	\$2,009
211-1-01-51104-000	Salaries & Benefits	Janitor upgraded from NM 04 to NM 06	\$989
Total Increase/-Decrease			\$2,998

LEVY REQUEST

2016 LEVY REQUEST	\$454,962
OVERALL \$ INCREASE/-DECREASE	-\$8,935
OVERALL % INCREASE/-DECREASE	-1.93%

FACILITIES MANAGEMENT-JUSTICE CENTER BUDGET HIGHLIGHTS

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
109-1-02-54202-000	Heating	Projected decrease in natural gas usage and cost	-\$10,000
109-1-02-55103-000	Hwy-Grounds Maintenance	Parking lot repair/resurfacing	\$15,000
Total Increase/-Decrease			\$5,000

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Total Increase/-Decrease			\$0

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
109-1-02-51203-000	Health Insurance	New employee on single plan	-\$20,625
Total Increase/-Decrease			-\$20,625

LEVY REQUEST

2016 LEVY REQUEST	\$781,535
OVERALL \$ INCREASE/-DECREASE	-\$10,072
OVERALL % INCREASE/-DECREASE	-1.27%

FACILITES MANAGEMENT-FAIRGROUNDS BUDGET HIGHLIGHTS

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
220-1-01-54201-000	Electricity	Addition of 2 new buildings and increased usage	\$7,500
220-1-01-54304-000	Grouns Maintenance	Landscape around new buildings	\$2,000
Total Increase/-Decrease			\$9,500

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Total Increase/-Decrease			\$0

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Total Increase/-Decrease			\$0

LEVY REQUEST-FAIRGROUNDS

2016 LEVY REQUEST	\$93,834
OVERALL \$ INCREASE/-DECREASE	-\$16,125
OVERALL % INCREASE/-DECREASE	-14.66%

HIGHWAY DEPARTMENT BUDGET HIGHLIGHTS

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
601.1.04	Local Townships	Equipment Discount	\$132,000
Total Increase/-Decrease			\$132,000

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
601.4.01	State Highway System	Estimated Decrease in RMA	-\$132,600
601.4.08	State PBM Contracts	State Performance Based Management Contracts	\$80,000
601.5.01	Local Townships	Estimated Increase in Town Projects	\$255,000
601.2.04	ILC	Decrease in estimated ILC rate	-\$155,000
Total Increase/-Decrease			\$47,400

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Department Wide	Regular Salaries/Wages	Increase in Salaries/Wages	\$45,000
Department Wide	Salaries/Wages/Benefits	Decrease 1/2 of Highway Superintendent Salary	-\$84,380
Department Wide	Benefits	Decrease in Estimated Health Insurance/Other Benefit Costs	-\$85,000
Total Increase/-Decrease			-\$124,380

LEVY REQUEST - HIGHWAY DEPARTMENT

2016 LEVY REQUEST	\$49,386
OVERALL \$ INCREASE/-DECREASE	-\$150,386
OVERALL % INCREASE/-DECREASE	-75.28%

LEVY REQUEST - COUNTY ROADS & BRIDGES

2016 LEVY REQUEST	\$3,763,376
OVERALL \$ INCREASE/-DECREASE	\$179,157
OVERALL % INCREASE/-DECREASE	5.00%

TRANSIT SERVICES BUDGET HIGHLIGHTS

EXPENDITURES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
211-1-01-53402-000	Gasoline & Diesel Fuel	Decreased Gasoline Fuel Costs	-\$65,000
211-1-01-54132-000	Purchased Services Shared Ride	Extension of Service Hours and Assumed 2% Rate Increase	\$53,380
211-1-01-54502-001	Advertising CMAQ	Redistributed Costs to Bus Advertising	-\$8,116
211-1-01-55104-002	Information Technology	Costs Redistributed to Different Account	\$25,822
211-1-01-61112-000	Computer Equip. & Software	Taxi Mobile Data Computer Replacement	\$42,500
211-1-01-61255-000	Vehicles	Increase in Vehicles Replaced	\$175,000
211-1-01-62512-000	Building Improvements	No Construction project	-\$250,000
211-1-02-54132-000	Purchased Services Bus Operations	Reduction in Purchased Service Hours	-\$27,799
211-1-02-54132-002	Purchased Services - Maintenance	Reduction in Purchased Service Hours	-\$31,927
211-1-02-55104-002	Information Technology	Redistributed Costs to Taxi Budget	-\$15,300
Total Increase/-Decrease			-\$101,440

REVENUES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
211-1-01-42115-000	Fed Aid - Public Transp'n - 5307 Vehicle Purchase	Increase in Vehicle Purchases	\$93,200
211-1-01-42117-000	Fed Aid - Building Construction	No Building Construction Projects	-\$200,000
211-1-01-42121-000	Fed Aid - Computer Equipment/Software	Taxi Mobile Data Computer Replacement	\$34,000
211-1-01-42341-000	St Aid-85.20	Increase in FTA Allocation	-\$13,739
211-1-01-42342-000	St Aid - Fuel Tax	Only Three Vehicles Qualify	-\$25,000
211-1-01-42346-000	St Aid - Advertisement	CMAQ Grant Funding Exhausted	-\$16,093
211-1-01-43115-000	Public Charges Shared Ride - Punch Cards	Ridership Stabilized	-\$15,000
211-1-01-43116-000	Public Charges - Farebox	Ridership Stabilized	-\$12,000
211-1-02-42116-000	Fed Aid - 5307 Preventive Maintenance	Reduced Maintenance Due to Bus Route Overhaul	-\$25,542
211-1-02-42116-002	Fed Aid - 5307 cost of Third Party Contract	Increase in FTA Allocation	\$48,550
211-1-02-42341-000	St Aid - 85.20	Increase in FTA Allocation	-\$9,160
211-1-02-42346-000	St Aid - Advertisement	CMAQ Grant Funding Exhausted	-\$27,933
211-1-02-43116-000	Public Charges Farebox	Reduced Ridership	-\$15,000
Total Increase/-Decrease			-\$183,717

WAGE & BENEFIT CHANGES

Account Number	Account Description	Reason for Increase/Decrease	\$ Inc/-Dec
Total Increase/-Decrease			\$0

LEVY REQUEST

2016 LEVY REQUEST	\$586,050
OVERALL \$ INCREASE/-DECREASE	\$78,036
OVERALL % INCREASE/-DECREASE	15.36%

COUNTY ADMINISTRATOR MEETINGS WITH DEPARTMENTS Amendments

Account Number & Description		Amount of Change	Description of Change
101-General Fund			
101-0-00-41210-000	County Sales Tax	-170,000	Based on WCA estimate Treasurer agreed to increase
102-Administration			
102-1-01-55121-401	Repayment to County - Vehicle	-2,500	Reduce cost of 5 year payback of Administrator's car from \$7,500 to \$5,000-Assuming Trade In
102-2-02-53710-002	Computer Software <\$5,000	-4,000	Great Plains Upgrade Defer by One Year
102-2-02-54107-000	Consulting Services	-27,000	Great Plains Upgrade Defer by One Year
102-2-03-49302-000	Miscellaneous Revenue	-60,000	Increased revenue per Andy Lamb - for ADRC Grant Reimbursement 9/1/2015 & \$20k increased credit card revenue
102-2-08-51203-000	Health Insurance	-16,253	Reduce Health Insurance-J. Sauer E+1 Health Insurance covered by JD-per JD 9/1/15
103-CorpCounsel/Child Support			
103-1-02-51206-000	Workers Compensation	-313	Eliminate all worker's comp budget entries
104-Radio Services/TR Projects			
104-1-01-49303-000	Rental of County Property	-80,000	Per A. Lamb, Missing Revenue 9-1-15-Nothing was included in original budget
104-1-01-51203-000	Health Insurance	-8,126	Reduce Health Insurance due to S. Anderson-D. Jacoby's Health Insurance per JD 9/1/2015
104-1-01-61112-000	Computer Equipment & Software +\$5,000	-550,000	Reduce by \$250,000 CIP#104-RS08-Next Generation 911-Per JD 9-1-15 plus \$300,000 for Radios
104-1-01-61212-000	Moveable Equipment - Radios	-675,000	Reduce by \$675,000 CIP#104-RS04-Radio System - Per JD 9/1/2105 then add 93,922 from DA
104-1-03-54107-000	Consulting Services	-30,000	Remove CIP from TR Projects
104-1-03-54302-000	Licenses & Maintenance	-20,000	Remove CIP from TR Projects
104-1-03-61112-000	Computer Equipment & Software +\$5,000	-200,000	Remove CIP from TR Projects
104-1-03-61112-011	Computer Equipment & Software +\$5,000	-50,000	Reduce CIP#104-IT01 County Board Video Equipment from \$100,000 down to \$50,000-Per JD-9-915
105-County Clerk/County Board			
105-1-05-51203-000	Health Insurance	-11,000	Reduce for health insurance from family to single
105-1-06-54135-000	Programing Services	-10,000	Reduce \$10,000 per TMs request-Clerk does not have confirmed amount for programming services
106-Register of Deeds			
106-1-01-53106-000	Microfilm and Supplies	-6,000	Remove Microfische
107-Treasurer			
107-1-01-59108-000	Real Estate Write-off and Rescind Refund	14,000	Time Warner Reimbursement
108-Coroner			
108-1-01-51206-000	Workers Compensation	-22	Eliminate all worker's comp budget entries
108-1-01-53402-000	Gasoline & Diesel Fuel	2,000	Increase for Gas-Coroner new vehicle
109-Facilities Management			

Account Number & Description		Amount of Change	Description of Change
109-1-01-51101-000	Regular Salaries & Wages	-3,010	PW Director retirement-Fund position for 1/2 year
109-1-01-51201-001	Social Security Tax	-187	PW Director retirement-Fund position for 1/2 year
109-1-01-51201-002	Medicare Tax	-44	PW Director retirement-Fund position for 1/2 year
109-1-01-51202-000	Retirement	-199	PW Director retirement-Fund position for 1/2 year
109-1-01-51203-000	Health Insurance	-763	PW Director retirement-Fund position for 1/2 year
109-1-01-51204-000	Life Insurance	-6	PW Director retirement-Fund position for 1/2 year
109-1-01-51205-000	Disability Insurance	-12	PW Director retirement-Fund position for 1/2 year
109-1-01-51206-000	Workers Compensation	-608	Eliminate all worker's comp budget entries
109-1-01-51207-000	Unemployment Comp	-5,376	Eliminate all unemployment comp budget entries
109-1-01-54303-001	Special Building Repairs and Maintenance	-20,000	CIP# 109-AC21-Deferr
109-1-01-62512-000	Building Improvements	-75,000	Deferr all CIP# 109-AC21, 109-AC02, 109-AC19
109-1-02-51101-000	Regular Salaries & Wages	-3,010	PW Director retirement-Fund position for 1/2 year
109-1-02-51201-001	Social Security Tax	-187	PW Director retirement-Fund position for 1/2 year
109-1-02-51201-002	Medicare Tax	-44	PW Director retirement-Fund position for 1/2 year
109-1-02-51202-000	Retirement	-199	PW Director retirement-Fund position for 1/2 year
109-1-02-51203-000	Health Insurance	-763	PW Director retirement-Fund position for 1/2 year
109-1-02-51204-000	Life Insurance	-6	PW Director retirement-Fund position for 1/2 year
109-1-02-51205-000	Disability Insurance	-12	PW Director retirement-Fund position for 1/2 year
109-1-02-51206-000	Workers Compensation	-348	Eliminate all worker's comp budget entries
110-Clerk of Courts			
110-1-01-62512-000	Building Improvements	-73,821	CIP#s 110-03 and 110-04 Removed
110-1-01-61215-000	Furniture	-14,500	CIP#s 110-03 and 110-04 Removed
110-1-01-61112-000	Computer Equipment & Software +\$5,000	-3,000	CIP#s 110-03 and 110-04 Removed
110-1-01-51101-000	Regular Salaries & Wages	-2,260	Upgrade for the Deputy Clerk IV-NM08 to MGT106 Denied
110-1-01-51202-000	Retirement	-158	Upgrade for the Deputy Clerk IV-NM08 to MGT106 Denied
110-1-01-51201-001	Social Security Tax	-140	Upgrade for the Deputy Clerk IV-NM08 to MGT106 Denied
110-1-01-51201-002	Medicare Tax	-33	Upgrade for the Deputy Clerk IV-NM08 to MGT106 Denied
110-1-01-51205-000	Disability Insurance	-10	Upgrade for the Deputy Clerk IV-NM08 to MGT106 Denied
111-District Attorney			
111-1-01-51101-000	Regular Salaries & Wages	-65,986	New Asst DA position removed by County Administrator
111-1-01-51203-000	Health Insurance	-18,489	New Asst DA position removed by County Administrator
111-1-01-51202-000	Retirement	-4,355	New Asst DA position removed by County Administrator
111-1-01-51201-001	Social Security Tax	-3,805	New Asst DA position removed by County Administrator
111-1-01-51201-002	Medicare Tax	-890	New Asst DA position removed by County Administrator
111-1-01-51205-000	Disability Insurance	-271	New Asst DA position removed by County Administrator
111-1-01-51204-000	Life Insurance	-127	New Asst DA position removed by County Administrator
112-Sheriff's Office			
112-1-01-51101-000	Regular Salaries & Wages	-97,558	D. Milbach Military Leave-Investigator to Start 7/1/15
112-1-01-51104-000	Overtime	-6,615	overtime reduced to 2015 Adopted Budget per Sheriff
112-1-01-51201-001	Social Security Tax	-6,103	D. Milbach Military Leave-Investigator to Start 7/1/15
112-1-01-51201-002	Medicare Tax	-1,428	D. Milbach Military Leave-Investigator to Start 7/1/15

Account Number & Description		Amount of Change	Description of Change
112-1-01-51202-000	Retirement	-9,253	D. Milbach Military Leave-Investigator to Start 7/1/15
112-1-01-51203-000	Health Insurance	-13,867	D. Milbach Military Leave-Investigator to Start 7/1/15
112-1-01-51204-000	Life Insurance	-190	D. Milbach Military Leave-Investigator to Start 7/1/15
112-1-01-51205-000	Disability Insurance	-403	D. Milbach Military Leave-Investigator to Start 7/1/15
112-1-01-51206-000	Workers Compensation	-859	Eliminate worker's comp budget entries
112-1-01-62105-000	Building	-1,127,500	CIP# 112-08-Justice Center Storage Building removed
112-1-01-62512-000	Building Improvements	-90,054	CIP#112-09-Office Improvements removed
112-2-01-51104-000	Overtime	-15,545	Overtime reduced to 2015 Adopted Budget per Sheriff
112-2-01-51207-000	Unemployment Comp	-5,304	Eliminate unemployment comp budget entries
112-2-01-61112-000	Computer Equipment & Software +\$5,000	-40,000	CIP#112-11-Body Camera Deployment-partial for a pilot program \$15,688
112-3-01-51104-000	Overtime	-11,936	Overtime reduced to 2015 Adopted Budget per Sheriff
112-3-01-51206-000	Workers Compensation	-151	Eliminate worker's comp budget entries
112-3-01-61112-000	Computer Equipment & Software +\$5,000	-62,330	CIP Cell Phone Analyzer removed
112-3-03-51104-000	Overtime	-1,342	Overtime reduced to 2015 Adopted Budget per Sheriff
112-4-01-51101-000	Regular Salaries & Wages	-42,474	Two Additional Dispatchers-Delay Start Date to 7/1/15
112-4-01-51104-000	Overtime	-27,952	Overtime reduced to 2015 Adopted Budget per Sheriff
112-4-01-51201-001	Social Security Tax	-26,033	Two Additional Dispatchers-Delay Start Date to 7/1/15
112-4-01-51201-002	Medicare Tax	-616	Two Additional Dispatchers-Delay Start Date to 7/1/15
112-4-01-51202-000	Retirement	-2,803	Two Additional Dispatchers-Delay Start Date to 7/1/15
112-4-01-51203-000	Health Insurance	-27,734	Two Additional Dispatchers-Delay Start Date to 7/1/15
112-4-01-51204-000	Life Insurance	-81	Two Additional Dispatchers-Delay Start Date to 7/1/15
112-4-01-51205-000	Disability Insurance	-175	Two Additional Dispatchers-Delay Start Date to 7/1/15
112-6-01-51104-000	Overtime	-5,211	Overtime reduced to 2015 Adopted Budget per Sheriff
112-6-01-51206-000	Workers Compensation	-161	Eliminate all worker's comp budget entries
112-6-01-59355-000	Workers Compensation Claims	-25,000	Reduce due to multiple entry from Allocation from Finance 9/1/15
112-6-04-51104-000	Overtime	-13,350	Overtime reduced to 2015 Adopted Budget per Sheriff
112-6-04-62512-000	Building Improvements	-187,250	CIP Court security removed
114-Veterans			
114-1-01-51103-000	Temporary Salaries	-14,162	Reduce Temporary Salaries to 2015 Adopted-Error
114-1-01-42365-000	St Aid - Veterans Affairs Grant	-13,000	Added St Aid Grant back into budget which was not originally budgeted by department
115-Planning & Parks			
115-1-01-49205-000	Sale of County Property - Land	100,000	Was not properly noted in correct cost center
115-1-01-49302-000	Other Revenue	-10,000	Increase corresponds to \$5,000 in each golf course
115-1-01-51101-000	Regular Salaries & Wages	-18,000	Reallocate to 407-Fish Passage cost center

Account Number & Description		Amount of Change	Description of Change
115-1-01-51103-000	Temporary Salaries	-7,025	Grant Ended Reduce temporary salary expenses
115-1-01-51207-000	Unemployment Comp	-8,244	Eliminate all unemployment comp budget entries
115-1-01-64101-000	Land Purchase	-20,000	Removed
115-1-05-63315-000	Land Improvements	-50,000	CIP 115-01 removed
115-1-07-63315-000	Land Improvements	-55,000	CIP 115-46 Reduce Do some every year in pieces
115-1-10-61212-000	Moveable Equipment	-30,000	CIP Remove Truckster
115-1-13-61212-000	Moveable Equipment	-20,000	CIP Remove Playground Equipment
115-1-14-63315-000	Land Improvements	-40,000	CIP# 115-21 Fredonia Playground Equipment
115-2-01-64101-000	Land Purchase	-1,000,000	CIP# 115-34 Natural Areas Acquisition-Lake Michigan Lions Den removed
116-UW-Extention			
116-1-01-51207-000	Unemployment Comp	-3,396	Eliminate all unemployment comp budget entries
116-1-01-51204-000	Life Insurance	-150	State pays all Life Insurance expense for full time state employees, not County
117-Land & Water			
117-1-01-43542-000	POWTS Plan Review Fees	-6,250	Permits then increase plan review
117-1-01-47140-000	Sanitation Permits	-18,750	Sanitation Permits to Increase
117-1-01-51104-000	Overtime	-3,167	Eliminate all Overtime per Holschbach
117-2-01-42121-002	Fed Aid - Conservation Partnership	-5,000	New Grant
117-2-01-42375-005	St Aid - Urban NPS	-4,950	New Grant
117-2-01-49302-005	Fund Lake Michigan - Projected	-8,000	New Grant
117-2-01-51104-000	Overtime	-4,947	Eliminate all overtime per A. Holschbach
117-2-02-51104-000	Overtime	-153	Eliminate all overtime per A. Holschbach
117-2-03-51104-000	Overtime	-388	Eliminate all overtime per A. Holschbach
117-2-12-51104-000	Overtime	-158	Eliminate all overtime per A. Holschbach
117-2-13-47150-000	Zoning Permits	-2,000	Increase in Zoning Permits
117-2-13-51104-000	Overtime	-2,480	Eliminate all overtime per A. Holschbach
117-2-13-74100-000	Adopted Budget Carryover	-5,000	Carryover
117-2-14-51104-000	Overtime	-67	Eliminate all overtime per A. Holschbach
120-Non-Departmental			
120-2-03-74100-000	Adopted Budget Carryover Performance Bonus	-70,000	Not all money from Bonus to be used in 2015 Anticipated of \$30,000 by Y/E Carry over remaining bonus money to be used in 2016
120-1-03-58521-000	Historical Society Capital	-5,000	Reduce per TM, JD & L on 8/31/15
120-1-01-58580-000	Milwaukee Seven	10,000	Add funding to 2016 budget - per TM email 9/1/15
120-1-01-58510-000	Federated Library System	35,295	Increase per request letter from ESLS -9/1/15
202-Human Services			
202-1-01-71200-000	Budget Amend Transfer from HS Fund	-200,000	Fund Balance Applied -\$100,000 is reserved for office remodeling only
202-2-14-54610-000	Wraparound Services / FPI	-20,000	Reduce by entry from HS 9/1/15
202-1-01-51207-000	Unemployment Comp	-7,620	removedEliminate all unemployment comp budget entries
202-1-01-51206-000	Workers Compensation	-24	Eliminate all worker's comp budget entries
202-1-01-62512-000	Building Improvements	100,000	Office Remolding of 3rd and 4th Floor
203-Aging Services			
203-2-03-71200-000	Budget Amendment Transfer from AS Fund	-25,000	Fund Balance Applied
204-Public Health			
204-1-01-71200-000	Budget Amend Transfer from PH Fund	-50,000	Fund Balance Applied
204-1-01-51101-000	Regular Salaries & Wages	-16,544	D. Ziegler leaving 10/1/16
204-2-04-51101-000	Regular Salaries & Wages	-1,838	D. Ziegler leaving 10/1/16
204-1-01-51202-000	Retirement	-1,092	D. Ziegler leaving 10/1/16

Account Number & Description		Amount of Change	Description of Change
204-1-01-51201-001	Social Security Tax	-1,026	D. Ziegler leaving 10/1/16
204-1-01-51201-002	Medicare Tax	-240	D. Ziegler leaving 10/1/16
204-2-04-51202-000	Retirement	-121	D. Ziegler leaving 10/1/16
204-2-04-51201-001	Social Security Tax	-114	D. Ziegler leaving 10/1/16
204-1-01-51205-000	Disability Insurance	-68	D. Ziegler leaving 10/1/16
204-1-01-51204-000	Life Insurance	-31	D. Ziegler leaving 10/1/16
204-2-04-51201-002	Medicare Tax	-27	D. Ziegler leaving 10/1/16
204-2-04-51205-000	Disability Insurance	-8	D. Ziegler leaving 10/1/16
204-2-04-51204-000	Life Insurance	-3	D. Ziegler leaving 10/1/16
204-1-01-54101-000	AHEC Summer Intern-Environmental Health	2,400	Last minute request by K.Johnson on 9/1/15
211-Transit Services			
211-1-01-51101-000	Regular Salaries & Wages	-3,010	PW Director retirement-Fund position for 1/2 year
211-1-02-51101-000	Regular Salaries & Wages	-3,010	PW Director retirement-Fund position for 1/2 year
211-1-01-51203-000	Health Insurance	-763	PW Director retirement-Fund position for 1/2 year
211-1-02-51203-000	Health Insurance	-763	PW Director retirement-Fund position for 1/2 year
211-1-01-51202-000	Retirement	-199	PW Director retirement-Fund position for 1/2 year
211-1-02-51202-000	Retirement	-199	PW Director retirement-Fund position for 1/2 year
211-1-01-51201-001	Social Security Tax	-187	PW Director retirement-Fund position for 1/2 year
211-1-02-51201-001	Social Security Tax	-187	PW Director retirement-Fund position for 1/2 year
211-1-01-51201-002	Medicare Tax	-44	PW Director retirement-Fund position for 1/2 year
211-1-02-51201-002	Medicare Tax	-44	PW Director retirement-Fund position for 1/2 year
211-1-01-51205-000	Disability Insurance	-12	PW Director retirement-Fund position for 1/2 year
211-1-02-51205-000	Disability Insurance	-12	PW Director retirement-Fund position for 1/2 year
211-1-01-51204-000	Life Insurance	-6	PW Director retirement-Fund position for 1/2 year
211-1-02-51204-000	Life Insurance	-6	PW Director retirement-Fund position for 1/2 year
220-Fairgrounds			
220-1-01-54303-000	Building Repair and Maintenance	10,000	From buildings account for removal of hog barn upgrades Remaining money to increase building repairs and maintenance
220-1-01-62105-000	Building	-60,000	Remove \$50,000 CIP#220-02-Beef & Hog Barn-Leave \$10,000 in for some future repairs but move to building repairs
301-Debt Service Funds			
301-1-01-71100-401	Operating Transfer from Capital Reserves	-150,000	A. Lamb confirmed by YE 2015-fund balance in Capital Reserve to use in Debt Service, still on levy
401-Capital Reserve			
401-1-01-45121-102	Repayment - Cty Admin	-5,000	County Administrator-Repayment annually to county for replacement vehicle
401-1-01-45121-108	Repayment to County-Coroner	-6,500	Coroner-Repayment annually to county for new vehicle
401-1-01-74300-000	Fund Balance Budget Applied	-150,000	A. Lamb confirmed by YE 2015-fund balance in Capital Reserve to use in Debt Service, still on levy
401-1-01-81100-301	Operating Transfer to Debt Service	150,000	A. Lamb confirmed by YE 2015-fund balance in Capital Reserve to use in Debt Service, still on levy
501-Lasata Care Center			
501-1-01-71100-502	Operating Transfer from Lasata Heights	157,393	No Transfer from Lasata Heights
501-2-01-51207-000	Unemployment Comp	37,500	Increase Amount from Finance understated -R. Luedtke changed on 9/1/15
501-2-01-59355-000	Workers Compensation Claims	-76,148	Increase Amount from Finance understated -R. Luedtke changed on 9/1/15
501-2-02-59101-000	Other Expenses Nursing	-10,000	Amount Reduce by \$10,000 Ralph on 9/1/15
501-2-07-54303-000	Building Repair and Maintenance	-5,000	R. Luedtke reduced by \$5,000 on 9/1/15

Account Number & Description		Amount of Change	Description of Change
501-2-08-54509-000	Purchased Services Housekeeping	-5,000	R. Luedtke reduced by \$5,000 on 9/1/15
501-2-08-59101-000	Other Expenses Housekeeping	-2,500	R. Luedtke reduced by \$2,500 on 9/1/15
501-4-01-54201-000	Electricity	-2,500	R. Luedtke reduced by \$2,500 on 9/1/15
501-4-01-54204-000	Natural Gas and Fuel Oil	-2,500	R. Luedtke reduced by \$2,500 on 9/1/15
502-Lasata Heights			
502-2-01-81100-501	Operating Transfer to Lasata Care Center	-157,393	Do not transfer to Fund Lasata Care Center
503-Golf Courses			
503-1-01-51206-000	Workers Compensation	-815	Eliminate all worker's comp budget entries
503-1-02-59103-000	Property Tax Expense	5,000	Increase \$5,000 in each golf course
503-1-02-61212-000	Machinery & Equipment	10,000	Increase golf carts replacement for both courses
503-1-02-69999-000	Contra Capital Outlay	-10,000	Increase golf carts replacement for both courses
503-1-03-59103-000	Property Tax Expense	5,000	Increase \$5,000 in each golf course
503-1-03-61212-000	Moveable Equipment	10,000	Increase golf carts replacement for both courses
503-1-03-69999-000	Contra Capital Outlay	-10,000	Increase golf carts replacement for both courses
601-Highway			
601-1-01-51101-000	Regular Salaries & Wages	-48,150	PW Director retirement-Fund position for 1/2 year
601-1-01-51201-001	Social Security Tax	-2,985	PW Director retirement-Fund position for 1/2 year
601-1-01-51201-002	Medicare Tax	-698	PW Director retirement-Fund position for 1/2 year
601-1-01-51202-000	Retirement	-3,078	PW Director retirement-Fund position for 1/2 year
601-1-01-51203-000	Health Insurance	-12,203	PW Director retirement-Fund position for 1/2 year
601-1-01-51204-000	Life Insurance	-92	PW Director retirement-Fund position for 1/2 year
601-1-01-51205-000	Disability Insurance	-197	PW Director retirement-Fund position for 1/2 year
601-2-04-59355-000	Workers Compensation Claims	-100,000	Reduce \$100,000-Multiple entry in allocations from Finance Department 9/1/15
County Wide Total Amendments		-5,996,766	

EXECUTIVE COMMITTEE MEETINGS WITH DEPARTMENTS
Amendments

Account Number & Description	Amount of Change	Description of Change
102-Department of Administration		
102-5-01-511**-*** Salary & Benefits	-\$2,090	Position Upgrade Request Withdrawn
111-District Attorney's Office		
111-1-01-511***-*** Salary & Benefits	\$75,000	New Assistant DA with removal of current Special Prosecutor position
110-Clerk fo Circuit Court & 116-University Extention Office		
110-1-01-511***-*** Salary & Benefits		- Transfer 1-FT Clerk of Courts staff person to UWEX-
116-1-01-511***-*** Salary & Benefits		- Clerk of Courts to fill vacancy with lower level position
401-Capital Reserve		
401-1-01-53309-000 Building Repair & Maintenance Supplies	\$114,583	Energy Action Allocation-Facilities Wide LED Upgrade
		\$187,493