

April 2004

Best Practices Report

Local Government User Fees

2003-2004 Joint Legislative Audit Committee Members

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April 29, 2004

Senator Carol A. Roessler and
Representative Suzanne Jeskewitz, Co-chairpersons
Joint Legislative Audit Committee
State Capitol
Madison, Wisconsin 53702

Dear Senator Roessler and Representative Jeskewitz:

We have completed a best practices review of local government operations, as directed by s. 13.94(8), Wis. Stats. This report describes the extent to which local governments in Wisconsin have implemented user fees to fund the cost of providing services.

Local governments have broad authority to implement user fees for the services they provide. In 2001, user fees totaled \$2.6 billion and were 21.1 percent of local governments' \$12.5 billion in total revenue.

The Blue-Ribbon Commission on State-Local Partnerships for the 21st Century, commonly known as the Kettl Commission, suggested that local governments can help control property taxes by charging users some fees for services. In responding to a survey we conducted, 117 local governments indicated they imposed one or more new fees in the last three years, and 95 local governments indicated they planned to implement new fees within the next three years.

Survey respondents identified over 500 different types of user fees. Our report highlights best practices for local governments to consider when establishing the types and amounts of fees and when administering them. Detailed information on fee types and ranges is provided in the appendices.

We appreciate the courtesy and cooperation extended to us by the Department of Revenue and the many Wisconsin local government officials who responded to our survey.

Respectfully submitted,

A handwritten signature in cursive script that reads 'Janice Mueller'.

Janice Mueller
State Auditor

JM/DB/ss

Report Highlights ■

User fees make up a significant proportion of all revenue collected by local governments.

User fees for similar services vary widely.

We used a survey to identify over 500 different user fees.

We identified eight best practices for local governments to consider when establishing user fees.

Local governments have broad authority to implement user fees that reasonably cover the costs of their operations. User fees differ from taxes, which must be authorized by the State Legislature. Through a survey, we identified over 500 different user fees charged by local governments.

Local governments' total revenue from user fees was \$2.6 billion in 2001. That amount represented 21.1 percent of all local government revenue. In comparison, property tax revenue totaled \$3.1 billion and represented 24.5 percent of all local government revenue.

As directed by s. 13.94(8), Wis. Stats., we completed a best practices review that focused on the extent to which local governments rely on user fees to fulfill government functions. To complete this review we:

- surveyed all counties and cities, as well as villages with populations greater than 2,500 and towns with populations greater than 5,000, to determine how user fees are established and collected and how they manage fee revenue;
- analyzed data that 1,922 local governments provided to the Department of Revenue, to determine the extent to which user fees are relied on as a revenue source;
- reviewed Wisconsin Statutes governing the type and amount of user fees; and

- analyzed fee schedules in order to determine both the types of fees imposed by local governments and the range of fees charged.

User Fee Revenue

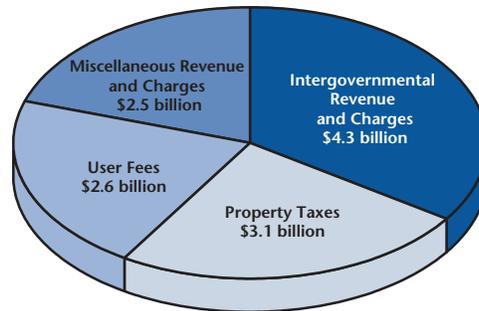
We considered user fees in three categories:

- fees that fund necessary services, such as for utilities;
- fees that fund services that add to the quality of life, such as for parks and recreation; and
- fees that fund regulatory and administrative processes, such as for licenses and permits.

2001 was the most recent period for which data were available during the time of our review. In 2001, the \$2.6 billion in user fees collected by local governments represented 21.1 percent of their revenue from all sources. Local governments' total revenue from all sources was \$12.5 billion in 2001 and is shown in Figure 1.

Figure 1

**Total Revenue Collected by Local Governments
2001**



Cities had the highest percentage of revenue from user fees. In 2001, cities earned more of their revenue from user fees than from property taxes. Among all local governments, property taxes accounted for approximately one-quarter of total revenue.

Between 1997 and 2001, the percentage of revenue local governments received from user fees declined slightly, from 21.4 percent to 21.1 percent. However, towns' revenue from user fees increased by 38.9 percent, which was more than the increases for all other types of local government.

Nearly one-half of county user fee revenue was earned by county-operated nursing homes and human services departments. This is to be expected, given the types of services provided by counties. The largest source of city user fees was utilities, while the largest source of village user fees was sewage services. Licenses and permits accounted for the largest percentage of towns' revenue from user fees.

Variation in Fee Types

Among the 500 types of fees we identified through a survey and discussions with local government officials were:

- fees for utilities and necessary services;
- charges for the use of government-owned facilities such as community centers, meeting spaces and park shelters;
- fees for recreation activities; and
- fees that individuals and businesses pay for licenses and permits.

Approximately one-half of the 249 cities, counties, villages, and towns that responded to our survey indicated that they have set a total of 275 new fees over the course of the past three years. More than 38 percent of communities responding to our survey indicated that they plan to implement new fees in the next three years.

Variation in Fee Amounts

While 63.5 percent of local governments indicated that they review their fees annually, some do so less frequently. There is wide variation in fee amounts as well as in the types of fees charged by local governments.

Although some user fees are set by statute, most are set by local governments. 2003 Wisconsin Act 134 provides that fees imposed by local governments, "shall bear a reasonable relationship to the service for which the fee is imposed."

To assess the different amounts communities may charge for common services, we compared the cost of building permits for constructing an average sized single-family home. We found that among the five cities and six villages submitting information, the cost of building permits ranged from \$494 to \$2,560 for cities and from \$818 to \$4,714 for villages.

Many communities charge developers fees to help fund new infrastructure costs associated with new subdivisions, such as costs for roads and sewers. Local governments can impose two types of fees for these costs: development fees and impact fees. Both are similar in intent. The fees developers can be assessed in exchange for land development permits have been upheld by the courts as a reasonable exercise of local government authority. Impact fees are similar to development fees but are restricted by state statutes for a limited number of infrastructure costs.

Revenue Processing

User fee management and collection practices vary, but nearly all local governments responding to our survey indicated that they offer both cash and check payment options. Fewer than one-half indicated that they offer on-line payment options, although we learned in a previous best practices review of local e-government services that this practice can lead to increased revenue collections.

Some local governments take steps to develop secure fee collection practices. These include:

- making daily deposits of cash and check payments;
- having at least two individuals responsible for handling and depositing payments;
- using software to record cash payments; and
- conducting at least periodic audits of payments.

In addition, some local governments have realized cost savings by using a private-sector service provider to collect and process fees.

Other unique or innovative practices that have resulted in increased efficiency include using cash register software to link transactions with the municipal financial system, and using barcodes on utility bills and tax forms so that payments can be automatically entered into the local government's computer system. A complete list of these innovative practices is included in the report.

Some local governments offer credit card payment as an option for user fee payments. The fees that credit card companies charge for these transactions vary by as much as 3 percent per charge. Many of the local governments pay these processing costs. Others pass the charge on to those who pay user fees with credit cards.

Best Practices

Our suggestions for establishing user fees and managing the revenue are that it is a best practice for local governments to:

- ☑ review all services, considering which could be reasonably funded through user fees (*p. 22*);
- ☑ regularly review the user fees charged (*p. 26*);
- ☑ determine both the direct and indirect costs associated with the service (*p. 31*);
- ☑ periodically review the actual costs for the regulation and inspection of construction and set building permit fees accordingly (*p. 33*);
- ☑ make a variety of user fee payment options available to users (*p. 38*);
- ☑ negotiate with credit card companies for low rates for credit card transaction fees (*p. 40*);
- ☑ when practical, ensure the security of fees and maximize interest earnings by making daily deposits for fee payments (*p. 43*) and
- ☑ develop measures to ensure the secure handling of cash payments and maintain separation of duties (*p. 45*).

■ ■ ■ ■

Introduction ■

As directed by s. 13.94(8), Wis. Stats., the Legislative Audit Bureau conducts periodic reviews of local government operations to identify practices that can save money or provide for more effective delivery of government services. Best practices reviews seek to build upon successful local efforts by identifying and publicizing efficient approaches to providing government services. An advisory council, established to assist with the selection of review topics, is made up of five members who represent counties, cities, villages, and towns. Members are listed in Appendix 1.

The subject of this review is the degree to which local governments in Wisconsin impose user fees to fund the cost of providing services or products. It includes information from our survey of all counties and cities, villages with a population greater than 2,500, and towns with a population greater than 5,000, as well as an analysis of data that 1,922 local governments provided to the Department of Revenue. It should be noted that 2001 data available from the Department of Revenue were the most recent detailed data available during the course of our review. Although these data may contain some reporting inconsistencies across communities, they represent the best source of information available for making broad comparisons among Wisconsin local governments.

User fees are one of several means available to local governments to finance public services.

User fees are one of several means that Wisconsin counties, cities, villages, and towns use to finance the cost of public services. The Wisconsin Blue-Ribbon Commission on State-Local Partnerships for the 21st Century, more commonly known as the Kettl Commission, reported in January 2001 that “municipalities ought to be

encouraged to finance operations, where appropriate, from fee revenue rather than from property taxes or state aids." On the other hand, the Commission also noted that "greater reliance on fees should not be used to increase local spending..." but that fee increases "should be matched, on a dollar-for-dollar basis, with decreases in local property tax levies."

Taxes and User Fees

Only the Legislature can authorize a tax.

There are clear statutory and case law distinctions between a tax and a user fee. The primary difference is the source of the local unit of government's power and purpose in imposing the charge. Courts have held that, in Wisconsin, a county or municipality (city, village, or town) may levy only those taxes that are authorized by the Legislature. As stated in *State ex rel. Thomson v. Giessel* (1953), and restated in *Plymouth v. Elsner* (1965), "The legislature has plenary power over the whole subject of taxation." Appendix 2 includes the names and citations of the court cases noted in our report.

Currently, the Legislature has authorized several optional local taxes for local governments:

- a tax on real and some personal property;
- a registration charge for certain motor vehicles, commonly known as the "wheel tax";
- a sales and use tax of 0.5 percent, which only counties can levy;
- a municipal tax on establishments providing short-term lodging to the public, typically applicable to hotels, motels, and rooming houses and commonly known as the "room tax"; and
- a "premier resort area tax," whereby a county, city, village, or town that meets certain criteria may impose a 0.5 percent sales tax.

In addition, certain special purpose districts have been given statutory authority to impose taxes other than the property tax. The City of Milwaukee, for example, has created a local exposition district that is authorized to impose a room tax, a food and beverage sales tax, and a car rental sales tax. Moreover, statutes provide for both a local professional baseball park district and a local professional football stadium district, which can levy sales and use taxes of up to 0.1 percent and 0.5 percent, respectively. Milwaukee, Ozaukee, Racine, Washington, and Waukesha counties make up the

Local Professional Baseball Park District. The Green Bay/Brown County Local Professional Football Stadium District is located in Brown County.

Local governments have the authority to impose fees.

In contrast to taxing authority, the authority to impose fees is obtained by local governments under their general police power granted by the Wisconsin Constitution and Wisconsin Statutes. In the constitution and statutes, the concept of police power encompasses a broad array of governmental regulatory activities designed to protect the health, safety, and welfare of the general public.

Taxes are imposed to earn revenue, while user fees are imposed to regulate activities and services.

In addition, courts have articulated the distinction between a tax and a fee by differentiating according to the purpose for which the tax or fee is imposed. Taxes are typically a means to generate revenue for the community at large, while fees more often relate directly to payment for a service or product by a consumer of that service or product. For example, in *State ex rel. Attorney General v. Wisconsin Constructors* (1936), restated in *Milwaukee v. Hoffmann* (1965), the Wisconsin Supreme Court held that “the distinction between a demand of money under the police power and one made under the power to tax is ... [that t]he one is made for regulation and the other for revenue.” Local governments have used their regulatory authority to enact a wide array of user fees.

Defining User Fees

User fees are generally authorized under the single broad concept of police power and a local government’s authority to regulate activities. For discussion purposes, it can be useful to group user fees into three categories:

- Fees associated with services necessary for everyone in a community, such as utilities (electric, gas, sewer, and water), trash collection, and recycling. These are commonly established to fully recover the cost of the activity or service. The advantage of charging these costs as user fees, rather than as part of the property tax, is that the fees can be calculated based on usage, such as the amount of water used or the number of trash containers set out each week.
- Fees associated with a broad array of public services that generally add to the quality of life in a community but that all residents do not require, such as fees for health services, parks and recreation, and public transportation.

- Fees associated with regulatory and administrative processes, such as professional, business-related, and personal licenses (which include, for example, bartender, pet, and marriage licenses); building permits; and fees paid by property developers.

For the purpose of annual revenue reporting by local units of government, the Wisconsin Department of Revenue defines license and permit fees as “monies received from individuals for legal permission to perform certain acts or engage in certain businesses usually regulated by ordinances.” Counties and municipalities use this definition to record business and occupational licenses; building permits and inspection fees; zoning permits and fees; and other regulatory permits and fees, such as impact fees paid by developers.

The Department of Revenue also records revenue from public charges for services, which includes charges to individuals or organizations for a broad array of services. This category includes fees for commonplace services, such as parking and mass transit fees, as well as very broad categories, such as revenues received by county-operated nursing homes and from public health activities.

We included both license and permit fees and public charges for services in our definition of user fees. While user fees generally refer to payments received from individuals for a specific service, in some cases they may include payments from a third-party payer on behalf of the individual receiving the services, such as Medicare payments for a nursing home resident. In addition, while the Department of Revenue includes various court filing fees within its public charges for services category, it excludes court fines, forfeitures, and penalties.



Reliance on User Fees ■

User fee revenue consists of revenue from licenses and permits and from public charges for services.

In 2001, counties and municipalities reported collecting more than \$12.5 billion in revenue from all sources, as shown in Table 1. The largest revenue type, intergovernmental revenue and charges, includes shared revenue payments from the state, as well as highway aids. Miscellaneous revenue and charges include revenue from financing sources such as county sales tax, borrowed funds, and fines and forfeitures. Property tax revenue is shown separately in Table 1, as are user fees. As noted, “user fees” include both fees for licenses and permits and public charges for services.

As shown in Table 2, local governments statewide reported collecting an average of \$2,323 per person from all revenue sources in 2001. User fees represented 21.1 percent, or \$490 of per capita revenue. In 2001, cities reported collecting the highest user fees among all types of local governments, and they raised more revenue from user fees than from property taxes.

Table 1

Local Government Revenue
2001
(In Millions)

Type of Revenue	Counties	Cities	Villages	Towns	Total
Intergovernmental Revenue and Charges	\$2,434.8	\$1,455.9	\$ 185.6	\$239.4	\$ 4,315.7
General Property Taxes	1,313.9	1,224.1	272.8	268.1	3,078.9
Miscellaneous Revenue and Charges ¹	784.1	1,235.7	312.5	173.0	2,505.3
User Fees ²	993.3	1,336.1 ³	240.2	74.6	2,644.2
Total Revenue	\$5,526.1	\$5,251.8³	\$1,011.1	\$755.1	\$12,544.1

¹ Includes such financing sources as proceeds from long-term debt; tax revenue other than from property taxes; fines, forfeitures, and penalties; and other miscellaneous revenue collected by the local governments.

² Revenue from the Department of Revenue's "Licenses and Permits" and "Public Charges for Services" categories.

³ User fee revenue amounts were reduced by \$104.0 million to reflect the amount the City of Green Bay collected in 2001 from ticket holders but transferred to the Green Bay/Brown County Local Professional Football Stadium District. This reduction is also reflected in the total revenue for cities.

Source: Department of Revenue

Table 2

Revenue per Capita
2001

Type of Revenue	Statewide	Counties	Cities	Villages	Towns
Intergovernmental Revenue and Charges	\$ 799	\$ 451	\$ 481	\$ 268	\$142
General Property Taxes	570	243	405	393	159
Miscellaneous Revenue and Charges ¹	464	145	409	451	103
User Fees ²	490	184	442	346	44
Total Revenue	\$2,323	\$1,023	\$1,737	\$1,458	\$448
Per Capita Percentage of Revenue from User Fees	21.1%	18.0%	25.4%	23.7%	9.9%

¹ Includes such financing sources as proceeds from long-term debt; tax revenue other than from property taxes; fines, forfeitures, and penalties; and other miscellaneous revenue collected by the local governments.

² Revenue from the Department of Revenue's "Licenses and Permits" and "Public Charges for Services," categories.

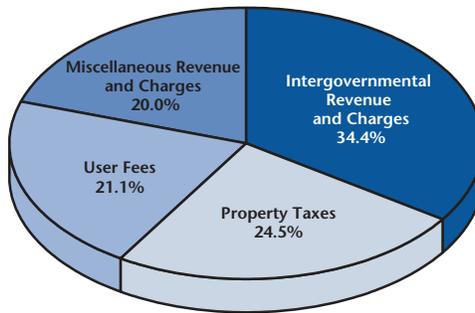
Source: Department of Revenue

For 2001, user fee revenue totaled 21.1 percent of all revenue.

As shown in Figure 2, the primary revenue source that local governments reported to the Department of Revenue for 2001 was intergovernmental revenue and charges, which totaled 34.4 percent of all revenue. Property tax revenue, which represented 24.5 percent of all revenue, was second. User fees, the revenue sources that were the focus of our analysis and include licenses and permits, as well as public charges for services, totaled 21.1 percent of all revenue.

Figure 2

**Total Revenue Collected by Local Governments
2001**



Property tax revenue increased by 28.8 percent from 1997 to 2001.

Because Kettl Commission members and others believe that there is a connection between property taxes and user fees, and because revenue from property taxes is a significant source of all local government revenue, we reviewed the amount of property tax revenue reported by local governments in 1997 and 2001. As shown in Table 3, revenue from this source increased by 28.8 percent statewide from 1997 to 2001. Property taxes accounted for 23.9 percent of total revenue in 1997, and 24.5 percent in 2001.

Table 3

Revenue from Property Taxes
(In Millions)

Type of Local Government	1997			2001			Percentage Change in Property Tax Revenue 1997-2001
	Total Revenue	Revenue from Property Tax	Percentage of Revenue from Property Tax	Total Revenue	Revenue from Property Tax	Percentage of Revenue from Property Tax	
County	\$ 4,509.0	\$1,015.9	22.5%	\$5,526.1	\$1,313.9	23.8%	29.3%
City	4,165.9	978.1	23.5	5,251.8	1,224.1	23.3	25.2
Village	767.2	201.6	26.3	1,011.1	272.8	27.0	35.3
Town	566.9	195.7	34.5	755.1	268.1	35.5	37.0
Statewide Total	\$10,009.0	\$2,391.3	23.9	\$12,544.1	\$3,078.9	24.5	28.8

Source: Department of Revenue

The amount of user fee revenue increased by 23.2 percent from 1997 to 2001.

As shown in Table 4, user fees equaled 21.1 percent of all revenue collected in 2001, and total revenue from user fees increased by 23.2 percent statewide from 1997 to 2001. User fee revenue also increased for each type of local government. However, the percentage of revenue that local governments received from user fees decreased slightly, from 21.4 percent in 1997 to 21.1 percent in 2001.

Table 4

Revenue from User Fees
(In Millions)

Type of Local Government	1997			2001			Percentage Change in User Fee Revenue 1997-2001
	Total Revenue	User Fee Revenue	Percentage of Revenue from User Fees	Total Revenue	User Fee Revenue	Percentage of Revenue from User Fees	
County	\$ 4,509.0	\$ 817.5	18.1%	\$ 5,526.1	\$ 993.3	18.0%	21.5%
City	4,165.9	1,086.8	26.1	5,251.8 ¹	1,336.1 ¹	25.4	22.9
Village	767.2	187.8	24.5	1,011.1	240.2	23.8	27.9
Town	566.9	53.7	9.5	755.1	74.6	9.9	38.9
Statewide Total	\$10,009.0	\$2,145.8	21.4	\$12,544.1	\$2,644.2	21.1	23.2

¹ In 2001, the total revenue and user fee revenue amounts for cities were reduced by \$104.0 million to reflect the amount the City of Green Bay collected in 2001 from ticket holders but transferred to the Green Bay/Brown County Local Professional Football Stadium District.

Source: Department of Revenue

User Fee Revenue Analysis

From 1997 to 2001, county user fee revenue increased by 21.5 percent.

For each type of local government, we analyzed both the types and the amounts of user fees that made up the largest share of total user fee revenue. From 1997 to 2001, county user fee revenue increased from \$817.5 million to \$993.3 million, or by 21.5 percent. As would be expected, counties' largest sources of user fees were county-operated nursing homes and various human service activities. Jail fees, such as revenue from prisoners on work-release status, were \$34.4 million, or 3.5 percent of all county user fees, which are shown in Table 5.

Table 5
Sources of County User Fee Revenue
2001

Source of User Fee Revenue	Amount	Percentage of Total User Fees
Nursing Home	\$304,988,503	30.7%
Human Services	122,840,494	12.4
Airports	79,836,393	8.0
Other Health Services	67,872,241	6.8
Mental Health Services	53,730,901	5.4
Mass Transit	41,884,296	4.2
Solid Waste Disposal	38,013,519	3.8
Jail Fees ¹	34,374,521	3.5
Register of Deeds	28,106,259	2.8
Court Fees and Costs	19,255,918	1.9
General Government Fees ²	17,238,390	1.8
Parks	17,186,679	1.7
General Hospital	16,467,180	1.7
Museum ³	15,649,080	1.6
Licenses and Permits	15,350,001	1.6
Forests ⁴	14,290,378	1.4
Zoological Parks	12,327,781	1.2
Golf Course	10,431,289	1.1
All Other User Fee Revenue ⁵	83,497,840	8.4
Total User Fee Revenue	\$ 993,341,663	100.0%

¹ Jail fees represent revenue from prisoners on work-release status and jail assessment fees.

² General government fees are defined by the Department of Revenue as fees and charges for services provided by departments such as the clerk, treasurer, coroner, and corporation counsel.

³ The source of almost all revenue in this category was Milwaukee County Museum fees.

⁴ Forest revenue includes fees and charges from the sale of wood products from county-owned forests, tree seedlings, tree inspections, and the rental of tree planting equipment.

⁵ All other user fee revenue includes fees and charges from auditoriums and civic centers, ambulance services, parking, other culture and recreation, ice arenas, other transportation, other public charges, law enforcement, other public safety, probate fees, fairs and exhibits, other conservation, recycling, utilities, economic development, University of Wisconsin-Extension county agents, highway maintenance and construction, libraries, docks and harbors, county farms, public housing, public health services, state schools for individuals with visual or hearing impairments, fire protection, and weed and nuisance control.

Source: Department of Revenue

From 1997 to 2001, city user fee revenue increased by 22.9 percent.

From 1997 to 2001, city user fee revenue increased from \$1,086.8 million to \$1,336.1 million, or by 22.9 percent. As shown in Table 6, cities’ major sources of user fee revenue were utilities, which accounted for 47.1 percent of all city fee revenue, and sewage services, which accounted for 23.7 percent. Fees for licenses and permits from individuals and businesses were the third-largest source of fee revenue for cities, at 4.9 percent of total fee revenue.

Table 6

**Sources of City User Fee Revenue
2001**

Source of User Fee Revenue	Amount	Percentage of Total User Fees
Utilities	\$ 629,417,141	47.1%
Sewage Services	317,174,787	23.7
Licenses and Permits	65,280,295	4.9
Parking	52,279,918	3.9
Solid Waste Disposal	44,964,647	3.4
Ambulance Services	27,932,871	2.1
Public Housing	21,920,351	1.6
Other Culture and Recreation	18,925,271	1.4
Mass Transit	15,053,764	1.1
Auditorium and Civic Center ¹	13,039,019	1.0
Refuse and Garbage Collection	11,353,107	0.9
General Government Fees ²	10,904,445	0.8
All Other User Fee Revenue ³	107,879,347	8.1
Total User Fee Revenue	\$1,336,124,963	100.0%

¹ Auditorium and civic center revenue was reduced by \$104.0 million to reflect the amount the City of Green Bay collected in 2001 from ticket holders but transferred to the Green Bay/Brown County Local Professional Football Stadium District.

² General government fees are defined by the Department of Revenue as fees and charges for services provided by departments such as the clerk, treasurer, and attorney. They also include liquor license publication fees.

³ All other user fee revenue includes fees and charges from other public safety, other transportation, other health services, general hospitals, nursing homes, fire protection fees, economic development, law enforcement, recycling, cemeteries, docks and harbors, airport fees, other public charges, fairs and exhibits, community center services, parks, golf courses, ice arenas, swimming areas, municipally operated liquor stores, forests, weed and nuisance control, conservation, other sanitation, museums, human services, urban development, street lighting, new sidewalk construction, sidewalk replacement with street reconstruction, highway maintenance and construction, storm sewers, libraries, and cable television.

Source: Department of Revenue

From 1997 to 2001, user fee revenue increased by 27.9 percent for villages and 38.9 percent for towns.

From 1997 to 2001, user fee revenue for villages increased from \$187.8 million to \$240.2 million, an increase of 27.9 percent. Sewage services and utility fees were villages' largest sources of total fee revenue, and licenses and permits generated the third-largest amount. For towns, user fee revenue increased from \$53.7 million to \$74.6 million, or 38.9 percent, from 1997 to 2001. Fees from licenses and permits were the largest single fee source for towns.

■ ■ ■ ■

Establishing Types and Amounts of User Fees ■

We received survey responses from 68.6 percent of the communities we contacted.

Counties and municipalities determine the types of activities or services they charge for, and what amount to charge based on a variety of factors, including statutory directives and local use. To determine both the types and the amounts of fees charged by local governments, we surveyed 363 counties, cities, villages, and towns. We received responses from 249, or 68.6 percent, of the communities contacted. Towns had the highest response rate: 77.8 percent of the towns that received our survey responded to it. The response rate was 75.0 percent for villages, 68.9 percent for cities, and 56.9 percent for counties.

We reviewed statutory references to user fees, as well as 91 user fee schedules we received from local governments. We also conducted a review of building permits and of the impact fees paid by property developers. We found that both the types of user fees charged and fee amounts vary widely. Appendix 3 summarizes the user fees we identified from survey respondents' fee schedules. Fee amounts are shown as a range, or as individual or multiple listings.

Determining Which User Fees to Impose

State statutes require the establishment of some fees.

In most cases, local governments have the ability to determine whether to impose fees. In some instances, however, state statutes require that they establish certain fees. For example, statutes require a fee for a dog license, for pawnbrokers and secondhand dealers, and for certain types of liquor licenses. Counties are also required to charge for certain services provided by the Register of Deeds, such as document recording. In other instances, state agencies may require

certain user fees. For example, the Department of Natural Resources requires, as a condition of awarding a loan to upgrade a sewage treatment plant, that user fees be imposed over the loan payback period, to ensure adequate funds are available for loan repayment and plant operating costs.

For 97.2 percent of responding local governments, at least some user fees are set by the governing body.

According to our survey, a local decision to implement a user fee is most commonly made by a county or municipality’s governing body or by a department. For 97.2 percent of responding counties and municipalities, at least some fees are set by the governing body. In contrast, 20.9 percent of respondents indicated that some fees are set by a department, and 3.2 percent said that fees are set by some other method, such as state statute or the actual cost of materials. Survey respondents were asked to give more than one answer when applicable.

There are several factors local governments should consider when deciding which user fees to charge. First, they should determine whether the service provided is a core service or whether it benefits a limited number of users. Examples of services that benefit only a limited number of users include copies of police reports, park shelter reservations, and swimming pools. The Kettl Commission stated that “user charges have proven effective in linking who pays with who benefits from many public programs.”

A second consideration is whether it is practical to charge a user fee for an identified service. For example, while an entrance fee to a swimming pool is relatively easy to charge, charges for daily access to playgrounds and parks may be impractical and costly to administer.

Third, local governments should also consider whether some core services can be linked directly to users and charged by volume. For example, communities have long charged homeowners for sewage and water services based on volume of use. In recent years, some communities have also begun charging for solid waste collection based on volume by selling stickers to be placed on trash bags or charging fees based on the volume of trash containers.

Best Practice

It is a best practice for local governments to inventory the services they provide and determine:

- *whether some services should be funded by users;*
- *the administrative practicality of collecting any related user fees; and*
- *whether user fees can be based on the level of use.*

Local governments impose over 500 different types of fees.

As noted, Appendix 3 is a detailed summary of the fees from 91 fee schedules provided to us by local governments that impose over 500 different types of fees. Table 7 lists the 27 most common fees we identified in the fee schedules. Most common among these are fees for licenses and permits, especially for the sale of alcohol and tobacco products; for photocopies; and for bicycle licenses. In addition, counties charge different types of fees, most of which are related to vital records, the Register of Deeds, and the Sheriff’s Department.

Table 7

Most Common Fee Types As Noted in Local Government Fee Schedules

Fee Type (Number of Fee Schedules Received)	Counties (14)	Cities (40)	Villages (24)	Towns (13)
Photocopies	10	20	9	5
Maps	8	6	7	3
Medical Examiner/Coroner Fees—Cremation	8			
Vital Records—Death Certificate	8			
Vital Records—Marriage License	8			
Medical Examiner/Coroner Fees—Disinterment	7			
Not-Sufficient-Funds Check Charges	5	12	6	4
Register of Deeds Fees—Photographs	5			
Register of Deed Fees—Recorded Documents (Deeds, Mortgages, Land Contracts, Certified Survey Maps, etc.)	5			
Sheriff’s Department—Civil Process Fees	5			
Sheriff’s Department—Huber Prisoner Board, per Day	5			
Sheriff’s Department—Jail Room and Board, per Day	5			
Sheriff’s Department—Sheriff Sale Fee	5			
Class A Liquor License		31	16	6
Class B Fermented Malt Beverage License		31	17	7
Class A Fermented Malt Beverage License		30	17	6
Cigarette and Tobacco Products Retailer License		29	18	8
Temporary Class B Malt/Wine License—Picnic		29	15	4
Class B Liquor License		28	17	7
Dog License—Spayed or Neutered		27	16	8
Dog License—Not Spayed or Neutered		27	16	8
Class C Wine License		25	11	3
Wholesaler’s Malt Beverage License		24	13	2
Bartender Operator’s License—One Year		22	14	7
Provisional Bartender Operator’s License		21	12	6
Bicycle License		19	13	
Publication Fee		12	11	5

Based on our survey results, 47.0 percent of the 249 communities responding to our survey, or 117 local governments, set a total of 275 new fees from 2001 to 2003. These fees are listed in Appendix 4. There is no apparent pattern in the types of new fees, suggesting that local governments are looking broadly at the array of services they provide in order to identify new areas in which fees can be charged. As shown in Table 8, the most common new fees are impact fees, park and park shelter reservation fees, and boat launch fees. Additional fees include those for cellular tower licenses; pet shops, kennels, and grooming licenses; tree branch clipping; and holding a parade or a procession.

Table 8

**Most Common New Fees Implemented from 2001 to 2003
as Noted in Local Government Survey Responses**

Fee Type	Counties	Cities	Villages	Towns
Daily Inmate Jail Fee for Room and Board	3			
First Day Inmate Jail Fee for Room and Board	2			
Cremation Fee	2			
Internet Access to Property Tax Information	2			
Nonmetallic Mining Fee	2			
Impact Fee		6	3	
Park/Park Shelter Reservation Fee		6		
Boat Launch Fee		5	2	
Stormwater Management Fee		5		
Sewer Connection Fee		4		
Weights and Measures License Fee		4		
Garbage and Recycling			2	2
Development Fee			2	

38.2 percent of respondents indicate they plan to set new fees within the next three years.

Not only have local governments imposed new fees during the last three years, 38.2 percent of the 249 local governments responding to a survey question indicated they plan to set new fees within the next three years, as shown in Table 9. Appendix 5 lists the types of new fees communities are considering implementing. The most common include fees for stormwater utilities and for garbage and refuse collections, as well as impact fees. Moreover, several communities are considering weights and measures fees for the regulation of scales and the calibration of fuel pumps, and a fire protection or inspection fee.

Table 9

Considering New Fees within the Next Three Years

Type of Local Government	Plans to Set New Fees	Percentage ¹	Undecided	Percentage ¹	No New Fees Anticipated	Percentage ¹
Counties	11	26.8%	5	12.2%	25	61.0%
Cities	51	38.9	19	14.5	61	46.6
Villages	23	54.8	2	4.8	17	40.4
Towns	10	28.6	4	11.4	21	60.0
Total	95	38.2	30	12.0	124	49.8

¹ Percentage of survey respondents.

Our survey asked local governments to note any fees they considered different or unique. City of Green Bay staff indicated that individuals or groups that rent and pay a fee for the shelters at Bay Beach Amusement Park and wish to serve food and beverages are required to purchase these items from the city-run concessions. Barron, Brown, Grant, and Shawano counties indicated they charge for on-line access to property information. Other fees listed by local governments as different or unique include:

- a fee for the salting of private streets;
- an animal trapping fee;
- a fee to register a dangerous dog or other vicious animal; and
- a pet fancier license, typically issued to owners of more than two animals of the same species.

63.5 percent of survey respondents evaluate their user fees on an annual basis.

While few local governments—12.4 percent of those responding to our survey—have ordinances that require a periodic review of user fees, the vast majority of survey respondents indicated that fees are reviewed annually. Table 10 shows that 158 local governments, or 63.5 percent of respondents, review their fees on an annual basis to assess relevance and the amount charged. A review of user fees allows a local government to systematically evaluate the activities and services it provides and determine whether it wishes to continue the existing fee for these activities and services or to establish new fees.

Table 10

Frequency of Local Government Fee Review¹

Type of Local Government	Twice Yearly		Annually		Biennially		Other	
	Number	Percentage ²	Number	Percentage ²	Number	Percentage ²	Number	Percentage ²
Counties		0.0%	29	70.7%	1	2.4%	9	22.0%
Cities		0.0	85	64.9	12	9.2	37	28.2
Villages	1	2.4	29	69.0	4	9.5	5	11.9
Towns		0.0	15	42.9	4	11.4	17	48.6
Totals	1	0.4	158	63.5	21	8.4	68³	27.3

¹ Respondents could check as many answers as applicable.

² Percentage of survey respondents.

³ Most of the communities that gave a response of “other” also indicated that they review fees “as needed.”

During our site visits to 24 communities, we learned that many consult with surrounding local governments to determine what fees are charged. Another way in which information is shared among local governments is through a municipal clerks’ network. Additionally, counties and municipalities can put their fee schedules on their Web sites, an action that provides information to residents and assists other communities seeking information about types of fees charged.

Because the costs of providing services change, especially as salaries and other costs increase, it is a best practice for local governments to regularly review the fees they charge. Without a regular review, a community may not be meeting a goal of full cost recovery for particular services. Combining this review with the budget process allows local governments to better estimate revenue from the fees charged and to incorporate this estimate in overall budget development.

Best Practice

It is a best practice for local governments to regularly review the fees they charge.

Establishing Appropriate User Fee Amounts

Some user fee amounts are set by state statutes.

In most cases, local governments can impose fees at levels that reflect the cost of regulation. In some limited instances, however, state statutes establish minimum or maximum fee amounts, or a range of allowable fees. For example:

- Section 765.15, Wis. Stats., provides that the county clerk shall receive a fee of \$49.50 for each marriage license granted, of which \$24.50 shall remain with the county and \$25 shall be paid to the state treasury. This section also allows a county to increase the fee by any amount and to retain this extra amount.
- Section 59.43(2), Wis. Stats., provides that general document recording fees in the office of the Register of Deeds shall be \$11 for the first page and \$2 for each additional page.
- Section 66.0435(3), Wis. Stats., provides that a person licensed to operate and maintain a mobile home park in a municipality shall pay an annual license fee of not less than \$25 nor more than \$100 for each 50 spaces, or fraction thereof.
- Section 125.51(2)(d), Wis. Stats., provides that while the annual fee for a Class A license for retail sales of liquor shall be determined by the municipality's governing body, the minimum fee is \$50 and the maximum fee is \$500.

A local government has discretion to set some user fee amounts at different levels.

When a local government has discretion to set a fee amount, the amount can be determined in two ways:

- full cost reimbursement: for example, communities can estimate the full cost of maintenance and upkeep of a golf course or a parking ramp or of issuing permits for a garage sale or a block party, and set fees based on those costs; or
- partial cost reimbursement: communities can decide that activities and services, such as the use of municipal swimming pools, soccer and ballpark fields, or cross-country ski trails should be, in part, supported by the local government's general fund, but that users of these activities or

services should also pay a charge. Communities then set the fee at a level lower than the full cost. The City of Green Bay has, for example, decided to charge \$35 for a yard waste sticker, although staff estimate that it costs \$60 to issue the sticker and pick up the waste.

A user fee amount may not unreasonably exceed the cost of a service or activity.

Courts have stated that fee amounts must bear a reasonable relationship to the expenses incurred by the local government for regulating an activity or service. For example, a license or permit fee enacted by a county or municipality “may not unreasonably exceed the cost of administration.” *Sluggys Lake Front Inn, Inc. v. Town of Delavan* (Ct. of Appeals, 1985). In *City of Milwaukee v. Milwaukee Suburban Transport Corporation*, (1959), the court held that “fees should bear a relation to ... the expenses suffered and the services rendered.” In addition, 2003 Wisconsin Act 134 provides that fees imposed by a county or municipality “shall bear a reasonable relationship to the service for which the fee is imposed.”

There is a wide range of fee amounts for similar services.

Our review of fee schedules indicates that local governments charge a wide range of fee amounts for similar services. As noted, Appendix 3 provides information on the fee amounts noted on local government fee schedules. Table 11 shows the range of fee amounts for the most common services. For the same type of fee, these amounts vary widely within both a single type of local government and among the different types of local governments. For example:

- fees for maps range from \$0.25 to \$35 for cities; \$0.25 to \$50 for counties; \$1 to \$15 for villages; and \$2 to \$20 for towns;
- fees for a Class B liquor license, which statutes allow to be as low as \$50 and as high as \$500, range from \$75 to \$500 for towns; \$150 to \$500 for villages; and \$175 to \$500 for cities; and
- photocopy fees for government documents range from \$0.10 to \$0.25 per page within towns; \$0.10 to \$2 within cities; \$0.15 to \$4 within counties; and \$0.25 to \$0.50 within villages.

Table 11

**Most Common Fee Types and Fee Amount Ranges
as Noted in Local Government Fee Schedules**

Fee Type	Fee Amount Range
Photocopies	\$0.10-\$4
Maps	\$0.25-\$50 or varies
Medical Examiner/Coroner Fees—Cremation	\$50-\$150
Medical Examiner/Coroner Fees—Disinterment	\$25-\$75
Vital Records—Death Certificate	\$7-\$50
Vital Records—Marriage License	\$45-\$90
Not-Sufficient-Funds Check Charges	\$10-\$40
Register of Deeds Fees—Photographs	\$0.50-\$10
Register of Deed Fees—Recorded Documents (Deeds, Mortgages, Land Contracts, Certified Survey Maps, etc.)	\$4-\$50
Sheriff's Department—Civil Process Fees	\$20-\$47 or varies
Sheriff's Department—Huber Prisoner Board, per Day	\$12.50-\$22
Sheriff's Department—Jail Room and Board, per Day	\$10-\$75
Sheriff's Department—Sheriff Sale Fee	\$75-\$150
Cigarette and Tobacco Products Retailer License	\$5-\$100
Class A Liquor License	\$75-\$500
Class A Fermented Malt Beverage License	\$10-\$350
Class B Liquor License	\$75-\$500
Class B Fermented Malt Beverage License	\$25-\$100
Temporary Class B Malt/Wine License—Picnic	\$5-\$10
Class C Wine License	\$25-\$100
Wholesaler's Malt Beverage License	\$10-\$25
Bartender Operator's License—One Year	\$10-\$50
Provisional Bartender Operator's License	\$3-\$15
Dog License—Spayed or Neutered	\$3-\$15
Dog License—Not Spayed or Neutered	\$8-\$30
Bicycle License ¹	\$1-\$10
Publication Fee	\$5-\$30 or cost

¹ Bicycle licenses may be issued for one or several years, or for the lifetime of the bicycle.

Some local governments charge residents different fee amounts than they charge nonresidents for boat launch, golf course, swimming pool, and baseball and softball league, and similar fees. They may also charge nonprofit and for-profit organizations different amounts for park shelter rental fees and civic or community center fees.

Forty local governments, or 16.1 percent of those responding to our survey, indicated that they had increased user fee revenue in 2002. Many of the local governments attributed the revenue increase to an increase in development, which led to increases in revenue from both building permits and impact fees. Others indicated that Register of Deeds' filing fee revenue increased because homeowners were refinancing their homes as a result of low mortgage interest rates.

30.5 percent of respondents indicated they increased fees by 30 percent or more in recent years.

A total of 76 local governments responding to our survey, or 30.5 percent, indicated they increased some fee amounts by 30 percent or more from 2001 to 2003. Appendix 6 shows the types of fees local governments increased by 30 percent or more. As shown in Table 12, the most common fee increases were for building and zoning permits.

Table 12

Most Common Fees Increased by 30 Percent or More from 2001 to 2003¹

Fee Type	Number of Local Governments Increasing Fee Amounts
Building and Zoning Permits	19
Cigarette and Tobacco Products Retailer License	17
Liquor Licenses	17
Not-Sufficient-Funds Check Charges	3

¹ Information based on 76 survey responses.

Determining full costs helps a local government appropriately set user fees.

When local governments seek to set appropriate user fee amounts, it is important to first determine the direct and indirect costs associated with providing a service. In calculating direct costs, local governments should include costs for staff salaries and benefits, supplies and materials, capital facilities and equipment, depreciation in equipment value, and any other costs attributable to the production and delivery of a service. Equipment and facility costs may include cash purchases, debt service costs, or maintenance costs. Indirect costs support the efforts of providing services but cannot be attributed to the provision of a particular service. For example, indirect costs may include a portion of management and administrative costs for personnel to administer or provide services.

Best Practice

It is a best practice for local governments to determine the direct and indirect costs associated with providing a service.

Only when the full costs of providing a service are calculated can a local government determine whether it wishes to support that service in full, or in part, with fees. Because the costs of providing a service may vary from year to year, user fee levels should be reviewed annually and, if needed, revised to reflect changes in costs. If the cost of providing a service increases during the year but the fee is not adjusted, the cost of providing this service is shifted to the property tax or to another revenue source. Moreover, if necessary fee increases are not made gradually, larger one-time increases may eventually be needed.

Building Permits

Because charging fees for building permits is relatively common, we analyzed building permit fees to determine the range of approaches used by local governments, as well as the amounts charged. Building permit revenue totaled \$51.2 million of all user fee revenue for local governments in 2001, or 1.9 percent, including:

- 0.5 percent of total user fee revenue for counties;
- 2.2 percent for cities;
- 3.4 percent for villages; and
- 12.0 percent for towns.

Our analysis of building permit fee schedules showed that, as with other user fees, there are several different types of permits issued, and fees are set at various levels.

Local governments establish a variety of types of building permits and fee amounts.

Section 101.65, Wis. Stats., provides that, with certain exemptions for municipalities with populations of 2,500 or less, counties and municipalities may, by ordinance, establish and collect fees to defray the cost of regulating construction and inspection of new one- and two-family dwellings. There are no required building permit types prescribed by state statutes, nor are there any specific fee amounts. Local governments have, therefore, broad authority to establish both the type of building permits they issue and the amounts. For example, some local governments issue a single building permit that allows for both the construction of a building and for the electrical, plumbing, heating, ventilation, and air conditioning work completed within it. Other local governments issue separate permits for each of these activities. Some communities charge a separate sanitary sewer connection permit fee, while others do not. In addition, while some building permit fees are based on square footage, others are based on flat rates and still others on the value of the new construction.

Building permit fees in our sample ranged from \$494 to \$4,714.

We compared the cost of building permits required to construct a new single-family home in 11 communities we visited that provided this information. Table 13 shows building permit fees for the average new home in Wisconsin, based on size (2,009 square feet) and value (\$170,000) information reported by the Wisconsin Department of Commerce for fiscal year 2002-03. These fees ranged from \$494 to \$4,714 for the five cities and six villages we visited. Most often, the largest differences resulted from varying sewer connection fees, which represented 73.2 percent of the Village of Hartland's and 92.4 percent of the Village of Egg Harbor's building permit fees.

Table 13

**Cost of Required Building Permits to Construct
an Average-Sized, Single-Family Home in Wisconsin
2003**

Community	Fee Amount
Cities	
Wisconsin Dells	\$2,560
Delafield	928
Madison	707
Green Bay	560
Algoma	494
Average City Fee	\$1,050
Villages	
Hartland	\$4,714
Egg Harbor	4,659
Random Lake	2,136
Butler	1,199
Rosendale	1,150
Newburg	818
Average Village Fee	\$2,446

While both the single-permit approach and the multiple-permit approach have advantages and disadvantages in terms of administrative ease, it is necessary in all cases for a local government to determine the actual costs of regulating and inspecting construction projects. The local government must then determine whether to charge the full cost or less than full cost. A periodic analysis of these costs would allow a community to determine whether it is taking into account any changes to the types of costs it incurs, as well as whether the fee amount is appropriate.

Best Practice

It is a best practice for local governments to periodically review actual costs for the regulation and inspection of construction, and whether to charge the full cost or less than full cost for this service.

Development Fees and Impact Fees

Local governments can require developers to pay fees or set aside land for public purposes.

When land is developed for residential or other purposes, there is typically a need for transportation, water, sewage, stormwater, police, and fire facilities, as well as for parks and other public buildings. Local governments typically charge fees to developers to help pay for such infrastructure costs. Two types of fees can be levied: development fees and impact fees. While both fees are similar in intent, the use of impact fees is restricted by a number of statutory requirements. In contrast, local governments have broad authority to impose development fees. These fees can be imposed to pay for the construction of new facilities in exchange for land development permits. In some cases, development fees can also consist of land set aside by the developer in new subdivisions for public purposes. Development fees and land set asides have been upheld by courts as a “reasonable exercise of police power” in *Black v. City of Waukesha*, (1985 Ct. of Appeals).

Impact fees provide local governments with money or land for public facilities.

1993 Wisconsin Act 305 created impact fees, which are one-time payments by property developers for municipal improvements necessitated by new development. Impact fees are defined in s. 66.0617(1)(c), Wis. Stats., as “cash contributions, contributions of land or interests in land or other items of value that are imposed on a developer.” In exchange for local government approval to develop land, developers agree to pay for all or part of the capital costs needed by and attributable to the new development, and that are based on the size or magnitude of the development being proposed. The types of facilities that can be funded with these fees are limited by statutes to:

- traffic signals, highways, and certain other municipal transportation facilities;
- sewage and stormwater treatment facilities;
- water pumping, storing, and distribution facilities;
- solid waste and recycling facilities;
- fire protection and law enforcement facilities;
- emergency medical facilities;
- park, playground, and other recreational facilities; and
- libraries.

Statutes prohibit counties, but not other local governments, from imposing impact fees to recover costs related to transportation projects.

Statutes further provide that impact fees must meet several standards, including that they:

- bear a rational relationship to the need for new, expanded, or improved public facilities required to serve land development;
- not exceed the proportionate share of the capital costs required to serve land development; and
- be based upon actual capital costs or reasonable estimates of capital costs for new, expanded, or improved public facilities.

The limited use of impact fees by local governments responding to our survey may suggest that development fees—rather than impact fees—are being used to obtain land or funds for new public facilities. As shown in Table 14, 49 communities, or 19.7 percent of all communities that responded to our survey, indicated they impose impact fees. No counties indicated they impose an impact fee, but that is not unexpected since counties are not typically responsible for the activities for which impact fees can be imposed. Three cities, four villages, and two towns that responded to our survey indicated that they were considering imposing impact fees.

Table 14

**Wisconsin Counties and Municipalities with Impact Fees
2003**

Type of Local Government	Impose Impact Fees	Respondents ¹
Counties	0	0.0%
Cities	23	17.6
Villages	15	35.7
Towns	11	31.4
Total	49	19.7

¹ Percentage of survey respondents.

As shown in Table 15, the most common uses of impact fees were for parks and recreational facilities, and for sewage, storm, and surface water facilities.

Table 15
Number of Local Governments Implementing Impact Fees¹

Type of Impact Fee	Cities	Villages	Towns	Total
Parks and Recreational Facilities	12	11	7	30
Sewage, Storm, and Surface Water Facilities	7	8	2	17
Library Facilities	4	6		10
Fire Protection	3	4	2	9
Law Enforcement Facilities	4	3	2	9
Public Buildings, Streets, Public Works	1	2	1	4
Transportation	1		2	3
Recycling Facilities	1			1

¹ Based on responses to our survey.



Administration of User Fees ■

Our survey of county and municipal governments also inquired about how fee payments are processed and revenue is managed. While many respondents identified common methods, several identified practices and techniques they considered innovative. We cite best practices that could help local governments ensure that revenue is properly processed and managed.

Fee Payment Processes

Cash and check payments are the most common fee payment options.

As shown in Table 16, nearly all of the local governments that responded to our survey offer cash and check payment options. In-person and on-line credit card purchases and electronic fund transfers are payment methods readily available for non-governmental transactions, but fewer than half of our survey respondents offered these payment options. Some communities that offer electronic payment options restrict them to a single type of fee. For example, the City of Port Washington and the Village of Cross Plains allow only sewer and water bills to be paid on-line. While a number of respondents indicated they restrict credit card payments to a single or only a few services, the variety of fees that were identified as paid by credit card was broad. These fees included taxes, municipal court fees, traffic citations and other police department charges, fees for recreational and park programs, marina-related expenses, and airport fuel sales.

Table 16

Fee Payment Options Offered by Local Governments¹

Payment Type	Counties		Cities		Villages		Towns	
	Number	Percentage ²	Number	Percentage ²	Number	Percentage ²	Number	Percentage ²
Cash	41	100.0%	130	99.2%	42	100.0%	34	97.1%
Check	41	100.0	131	100.0	41	97.6	35	100.0
Credit Card	17	41.5	25	19.1	8	19.0	2	5.7
Electronic Fund Transfers	8	19.5	14	10.7	2	4.8	1	2.9
On-line Payments	5	12.2	6	4.6	4	9.5	2	5.7

¹ Respondents could check as many answers as applicable.

² Percentage of survey respondents.

Offering a variety of payment options may increase fee payments received.

Offering a variety of payment options provides flexibility and convenience to payers of user fees and may increase a local government’s ability to collect revenue. In our 2001 best practices review of local e-government services, we noted that in some communities, the availability of on-line payment capability resulted in payments the community did not expect to receive. For example, City of Madison officials pointed out that the ability to pay parking tickets on-line resulted in increased collections from individuals who lived outside the city.

Best Practice

It is a best practice to make a variety of payment options available to users.

61.5 percent of local governments that accept credit card payments also pay the credit card fee.

A possible barrier for local governments to offer a credit card payment option is the fees charged by credit card companies. As shown in Table 17, 32 of the 52 local governments that indicated that they accept credit card payments, or 61.5 percent, said they absorb the credit card fees. The remaining 20 local governments, or 38.5 percent, said the individual or business pays the credit card fee.

Table 17

Entity Paying Credit Card Fee

Type of Local Government	Accepts Payment by Credit Card	Local Government Pays the Credit Card Fee		Individual/Business Pays the Credit Card Fee	
	Number	Number	Percentage ¹	Number	Percentage ¹
Counties	17	7	41.2%	10	58.8%
Cities	25	20	80.0	5	20.0
Villages	8	4	50.0	4	50.0
Towns	2	1	50.0	1	50.0
Total	52	32	61.5	20	38.5

¹ Percentage of survey respondents that accept credit cards.

Local governments can work with national vendors to offer the option of payment by credit card.

Another way in which local governments can offer a credit card payment option is by working with a national vendor. As noted in our 2001 best practices review of e-government services, local governments contracted with at least one national vendor to accept credit card payments for property taxes. A processing fee, which also includes a credit card fee, is added to the user fee amount. Several local governments in Wisconsin have contracted with the vendor to process payments for several types of fees, including recreation fees, traffic citations, public library fees and fines, and fees for large appliance pick-up.

Some local governments have successfully negotiated low credit card fees.

As shown in Table 18, the credit card fees local governments pay to credit card companies vary widely, from 1.0 percent to 3.9 percent. The variation demonstrates that, for the same credit card, some local governments have been able to negotiate lower rates than others have. In addition, three cities indicated some variation from these percentage rates:

- the City of Milwaukee pays \$0.18 per transaction, regardless of the dollar value of the transaction;
- the City of Watertown pays 1.6 percent of the value of the transaction plus \$0.10 per transaction for MasterCard™ payments, and 1.5 percent of the value plus \$0.12 per transaction for Visa™ payments; and

- the City of Madison pays 2.04 percent of the value plus \$0.21 per transaction for both MasterCard™ and Visa™ if the payment is made on-line, and 1.57 percent of the value plus \$0.21 per transaction for MasterCard™ and Visa™ if a card is physically present when the payment is made.

Best Practice

It is a best practice for local governments to negotiate the lowest possible service charges with credit card companies.

City of Madison officials told us that credit card companies believe payments made in person, where the credit card is physically presented to a local government employee, are more secure than those made on-line. This could account for some of the difference in percentages for different payment types.

Table 18

Percentage Fee Local Governments Pay to Credit Card Companies

	MasterCard™	Visa™	American Express™	Discover Card™
Fee Range	1.0% to 3.9%	1.43% to 3.9%	2.25% to 3.0%	1.6% to 3.0%

Fee Revenue Management

Fee revenue management is important to ensure that funds from user fees are accounted for properly. Therefore, in addition to determining how fees are set and payments are made, we asked local governments about who collects fees, the frequency of deposits, and how security issues are addressed when handling fees. We also asked local governments to identify revenue management practices they consider to be innovative or unique.

Collection Practices

16.9 percent of respondents contract with a service provider to collect and record some user fee payments.

As shown in Table 19, while most local governments handle the collection of all fee revenue themselves, 16.9 percent of those communities responding to our survey said that they also contract with service providers to collect and record some payments. A service provider may be a local bank that collects and processes a

local government’s utility payments; the Automated Clearing House (ACH) network, which is an electronic funds transfer system; or a local utility that collects all recycling, garbage, and landfill fees on behalf of the local government.

Table 19

Collector and Recorder of User Fee Payments¹

Type of Local Government	Local Government Only		Both Local Government and Service Provider	
	Number	Percentage ²	Number	Percentage ²
Counties	37	90.2%	4	9.8%
Cities	108	82.4	23	17.6
Villages	31	73.8	11	26.2
Towns	31	88.6	4	11.4
Total	207	83.1	42	16.9

¹ Respondents could check as many answers as applicable, and no local government uses a service provider exclusively to collect and record user fee payments.

² Percentage of survey respondents.

Of the 42 local governments that indicated they contract with a private-sector service provider, 76.2 percent, or 32 local governments, indicated that their service provider collects and records check payments. In addition, service providers collect and record cash payments for 25 local governments, credit card payments for 11 local governments, and on-line payments for 8 local governments. Our survey allowed local governments to choose more than one payment type.

Six local governments estimate they saved between \$2,000 and \$36,000 by working with service providers.

When asked to estimate the cost savings they incurred in 2002 as a result of using a service provider, 11 local governments said that although they believed there were cost savings, the amount could not be estimated. Six other local governments estimated their cost savings ranged from \$2,000 to \$36,000, as shown in Table 20. Most of the cost savings resulted from the local government’s ability to reduce staff positions for handling payments.

Table 20

Estimated Cost Savings through the Use of a Service Provider in 2002¹

Cities	Cost Savings	Villages	Cost Savings
Delafield	\$5,000-\$15,000	Grafton	\$2,000
Janesville	8,000	Greendale	2,500
Waukesha	15,000		
Wausau	36,000		

¹ A number of survey respondents indicated cost savings exist but could not be estimated.

Three cities—Delafield, Janesville, and Waukesha—estimated that in 2002, their cost savings from using a service provider to handle ambulance billing services ranged from \$5,000 to \$15,000. Again, the estimates were based on a decrease in city staff time to handle the billing.

The Village of Grafton works with area banks to collect first installments of tax payments. The village finance director estimated that in 2002, the village saved \$2,000 as a result. The estimate is based on the value of time village staff would have needed to process the payments.

The City of Wausau has a lock box in a retail establishment for utility payments. This resulted in an estimated savings to the city of \$36,000 in 2002. The city finance director said that when the lock box system was implemented, two positions—one seasonal and one full-time—were eliminated. Similarly, the Village of Greendale used a bank lock box for tax payments and estimated its 2002 cost savings to be \$2,500. After the implementation of the lock box system, less local government staff time was needed to process payments.

Depositing Payments

63.1 percent of local governments deposit user fee payments on a daily basis.

Depositing user fee revenue on a daily basis is one way to ensure proper handling of fee collections, so that checks are not misplaced and cash is not lost or stolen. In addition, frequent deposits can increase the amount of interest earned in a local government’s account. As shown in Table 21, the majority of survey respondents, 63.1 percent, deposit their fee payments on a daily basis.

Table 21

Frequency of Fee Payment Deposits¹

Type of Local Government	Daily		Weekly		Monthly		Other	
	Number	Percentage ²	Number	Percentage ²	Number	Percentage ²	Number	Percentage ²
Counties	30	73.2%	15	36.6%	4	9.8%	2	4.9%
Cities	88	67.2	33	25.2	2	1.5	15	11.5
Villages	32	76.2	9	21.4	0	0.0	5	11.9
Towns	7	20.0	19	54.3	0	0.0	9	25.7
Total	157	63.1	76	30.5	6	2.4	31	12.4

¹ Respondents could check as many answers as applicable.

² Percentage of survey respondents.

On the other hand, 30.5 percent of respondents indicated that fee payments are deposited weekly, and 2.4 percent indicated fee payments are deposited monthly. However, since respondents could check all applicable categories, some respondents who indicated they deposit fees on a weekly or monthly basis may also deposit fees on a daily basis. This is especially understandable for those local governments in which multiple units or departments are independently receiving fees. However, even though there may be adequate rationale in some cases for deposits to be made with varying frequencies, when practical, it is a best practice to deposit fee payments on a daily basis to ensure the security of the fees collected, as well as to maximize interest earnings.

Best Practice

To ensure the security of fees collected and to maximize interest earnings, it is a best practice to deposit fee payments on a daily basis when practical.

Cash Payment Security

Most local governments have developed security measures for cash payments.

As shown in Table 22, most communities have developed methods to ensure the secure handling of cash payments. For example, 85.9 percent of survey respondents developed adequate methods for issuing receipts. These include the use of cash registers, computerized receipting, meters, or pre-numbered cash receipt forms. Fewer communities have developed adequate separation of duties and procedures. Just over one-half (53.0 percent) of the local

governments responding to our survey indicated that someone other than the cashier reconciles the cash register tape, meter tape, or the cash receipt forms. In order to ensure accuracy and accountability in the receipt of cash payments for user fees, local governments should maintain a separation of duties that involves at least two different individuals in the collection and receipting of cash.

Table 22

Methods Used to Ensure Proper Collection and Recording of User Fee Payments¹

Type of Local Government	Payments Controlled by Registers, Meters, Etc.		Someone Other than Cashier Reconciles		Other	
	Number	Percentage ²	Number	Percentage ²	Number	Percentage ²
Counties	33	80.5%	25	61.0%	3	7.3%
Cities	114	87.0	63	48.1	8	6.1
Villages	38	90.5	28	66.7	3	7.1
Towns	29	82.9	16	45.7	4	11.4
Total	214	85.9	132	53.0	18	7.2

¹ Respondents could check as many answers as applicable.

² Percentage of survey respondents.

Several communities commented that they have implemented additional controls for the oversight of cash fee payments:

- When the City of West Bend receives cash payments, at least two different people, such as a teller and an account supervisor, will count and verify the payments before a deposit is authorized by the finance department.
- The Town of Onalaska ensures that its cash fee payments are collected and processed properly by entering cash payments into a commercially available off-the-shelf software program that was designed to simplify the collection and recording of cash, as well as to provide a transaction history and audit trail. A different town employee then verifies the documentation and the amount, and makes the deposit.

- The City of Janesville conducts periodic audits of all fee payments.
- The villages of Egg Harbor and West Salem conduct annual audits of all fee payments.

☑ Best Practice

It is a best practice for local governments to develop measures to ensure the secure handling of cash payments and maintain separation of duties.

Check Payment Security

A large majority of local governments have adopted security measures for check payments.

All local governments responding to our survey indicated that some sort of control is in place for fee payments made by check. As shown in Table 23, 71.5 percent of survey respondents specified that they immediately and restrictively endorse checks, and 87.1 percent said that checks are made payable to the local unit of government, not to cash. Seven communities reported additional controls for ensuring security in handling payments made by check. For example, Clark County requires that a check be written for the exact amount, and the City of Merrill receipts all of its check payments through an accounting system/cash register.

Table 23

Local Government Controls for Payments by Check¹

Type of Local Government	Check Immediately Restrictively Endorsed		Check Written Out to Local Governmental Unit		Other	
	Number	Percentage ²	Number	Percentage ²	Number	Percentage ²
Counties	35	85.4%	32	78.0%	2	4.9%
Cities	99	75.6	114	87.0	4	3.1
Villages	29	69.0	39	92.9	1	2.4
Towns	15	42.9	32	91.4	0	0.0
Total	178	71.5	217	87.1	7	2.8

¹ Respondents could check as many answers as applicable.

² Percentage of survey respondents.

Additional Fee Collection or Management Practices

Some local governments have noted unique or innovative fee collection or management practices.

Finally, 17 counties and municipalities responding to our survey believe they have unique, innovative, or particularly effective fee collection or management practices. For example:

- The City of Sun Prairie uses cash register software that links to the city's financial software. The system saves about a half-hour of time per day for the account clerk.
- The Village of Hartland prints a scannable barcode on its utility and tax bills to reduce data entry errors, create a clean record of transactions, and save staff time that had been spent entering data into a computer system.
- The City of Wisconsin Dells has provided residents with a nighttime depository box so that payments can be made at any time.
- Town of Manitowoc staff use an off-the-shelf accounting software program that runs on a personal computer, helps to organize financial information, and can be used to create automated cash sales receipts; invoices; and bill-paying, inventory, and payroll systems reports.

Appendix 7 includes other examples from counties and municipalities that responded to our survey and indicated they had unique, innovative, or particularly effective fee collection or management practices in place.

■ ■ ■ ■

Appendix 1

Best Practices Local Government Advisory Council

Daniel Elsass, Local Government Center

University of Wisconsin-Extension

(Originally appointed as City Administrator, City of Baraboo)

Edward Huck, Executive Director

Wisconsin Alliance of Cities

Craig Knutson, County Administrator

Rock County

Mort McBain, County Administrator

Marathon County

Vacant

Appointee of Wisconsin Towns Association

Appendix 2

Court Cases and Citations

State ex rel. Attorney General v. Wisconsin Constructors (1936), 222 Wis. 279, 289; 268 N.W. 238, 241

State ex rel. Thomson v. Giessel (1953), 265 Wis. 207, 213; 60 N.W. 2d 763, 766

City of Milwaukee v. Milwaukee Suburban Transport Corporation, (1959) 6 Wis. 2d 299, 308; 96 N.W. 2d 584, 590

Plymouth v. Elsner (1965), 28 Wis. 2d 102, 106; 135 N.W. 2d 799, 801

Milwaukee v. Hoffmann (1965), 29 Wis. 2d 193, 199; 138 N.W. 2d 223, 226

Sluggys Lake Front Inn, Inc. v. Town of Delavan (Ct. of Appeals, 1985), 125 Wis. 2d 199, 201; 372 N.W. 2d 174, 175

Black v. City of Waukesha, (1985 Ct. of Appeals), 125 Wis. 2d 254, 255; 371 N.W. 2d 389, 390

Appendix 3

Examples of Fees Assessed by Various Local Governments

We received a total of 91 fee schedules, listing over 500 different fees, from 14 counties, 40 cities, 24 villages, and 13 towns. The data in this appendix include at least one response from each of the local governments listed below. However, no local government assessed every fee or fee type.

When more than one local government reported a fee, this appendix either lists each individual fee that was reported, or shows the amounts as a range.

- Individual fees in each listing are separated by semicolons(;). For example:
\$0.08/gallon; cost + \$0.20
- Ranges appear as follows:
\$1.25-\$2.50

In instances where only one fee amount is listed, either only one local government responded, or several local governments reported the same amount.

Statutes limit the fee amounts that can be assessed for some types of fees. They may set minimum or maximum fee amounts, or both minimum and maximum fee amounts may be limited by statutes. Fee amounts that are limited by statutes are shaded in this appendix.

While user fees are generally payments received from individuals for a specific service, in some cases they may include payments from a third party payer on behalf of the individual receiving the services, such as Medicare payments for a nursing home resident.

Local Governments that Provided Fee Schedules

Counties:

Barron, Brown, Columbia, Dunn, Dodge, Fond du Lac, Manitowoc, Milwaukee, Outagamie, Racine, Rock, Shawano, Sheboygan, Walworth

Cities:

Antigo, Appleton, Augusta, Baraboo, Beaver Dam, Boscobel, Brodhead, Brookfield, Burlington, Cedarburg, Cornell, Delafield, Edgerton, Fennimore, Fitchburg, Fort Atkinson, Green Bay, Juneau, Ladysmith, Lake Mills, Lodi, Loyal, Madison, Mayville, Menomonie, Milwaukee, New Richmond, Oak Creek, Omro, Oshkosh, Prescott, Rice Lake, Ripon, River Falls, Seymour, Sheboygan Falls, Wauwatosa, West Allis, Whitewater, Wisconsin Dells

Villages:

Allouez, Butler, Egg Harbor, Ellsworth, Elm Grove, Grafton, Hales Corners, Hartland, Holmen, Marshall, Menomonee Falls, Mukwonago, Newburg, Pewaukee, Prairie du Sac, Random Lake, Rosendale, Rothschild, Saukville, Shorewood, Slinger, Union Grove, Waunakee, Whitefish Bay

Towns:

Beloit, Burlington, Dunn, Grand Chute, Harrison, Menasha, Mount Pleasant, Onalaska, Richfield, Summit, Vernon, Washington, Waukesha

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Access to public records - cost of locating records			\$10; by hourly rate+30%; actual cost	
Adult employees		\$40-\$50	\$50	
Adult entertainment/adult-oriented establishment:		\$250-\$15,000	\$250-\$600	\$250
Renewal		\$1,000		
Permit fee		\$50		
Transfer fee		\$100		
Adult entertainment - Escort service		\$100-\$1,600		
Renewal		\$1,000		
Adult entertainment - Exotic dance studio		\$1,600		
Renewal		\$1,000		
Adult entertainment - Sexually oriented business permit		\$500		
Adult entertainers		\$250-\$500		
Air and subterranean space		\$150		
Airports:				
Advertising space, per square foot	\$3.97-\$4.65			
Annual land lease, per sq. ft.		\$0.10		
Fuel flowage (gas charge)	\$0.08/gallon; cost+\$0.20	\$0.05		
Fuel sales	10 percent gross			
Hangar rent, per month:	\$169-\$207	\$30-\$32		
Executive hangar rent, per month		\$62		
Landing fee:	varies			
Annual	80 percent gross			
Per day, blimp	\$20.75			
Per landing, minimum	\$7.75			
Per 1,000 lb.	\$0.8405-\$1.0506			
Meeting room rental, 1/2 day	\$25			
Mobile home rent, per month		\$275		
Parking:				
Long-term daily maximum	\$5.25			
Long-term weekly maximum	\$27			
Short-term daily maximum	\$8.50			
Tie-downs:				
Aircraft overnight parking (tie-down), per night		\$3		
Single engine, daily	\$6			
Single engine, monthly	\$60			
Twin engine, daily	\$10			
Twin engine, monthly	\$100			
Towing	cost			
Alarm installers		\$25		

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Alarm system permit, private/commercial	\$15	\$10-\$60	\$10-\$65	\$25
Amusement center/arcade license:		\$10-\$300	\$20-\$500	
Fee per day or each additional day		\$5		
Transfer fee		\$25		
Amusement device license, per device:		\$5-\$30	\$10-\$50	\$20
Minimum fee		\$25		
Sidewalk coin-operated vending machines		\$25		
Amusement distributor		\$400		
Amusement park license			\$50	\$250
Amusements and shows, per day			\$50	
Animals				
Animal trapping:				
Disposal fee, per animal		\$15		
Traps on loan, per trap		\$15		
Cat license:				
Spayed or neutered		\$2-\$15	\$4-\$10	\$7
Unneutered or unspayed		\$5-\$20	\$9-\$30	\$12
Dangerous dog/vicious animal registration		\$50	\$15	
Dog adoption		\$10		
Dog license:				
Duplicate license			\$0.50-\$2	
Extra pet			\$10	
Spayed or neutered		\$3-\$15	\$4-\$15	\$3-\$10
Unneutered or unspayed		\$8-\$20	\$9-\$30	\$8-\$20
Kennel license:		\$35-\$450	\$30-\$500	\$35-\$100
Additional fee for each dog over 12		\$3-\$20	\$3-\$10	\$3
Pet exercise area	\$2			
Pet fancier		\$10-\$20	\$10	
Pet shop		\$50		
Saddle horse license:		\$75		
Per horse		\$10		
Vietnamese potbellied pig license		\$10-\$20		
Animal warden inspection			\$40	
Arcade operator		\$27		
Auctions and flea markets		\$25-\$150		
Awnings, canopies, marquee inspection		\$25		
Bandshell rental (6 hours):				
Backstage and dressing rooms	\$400			
Stage	\$400			
Barricade rental, per day, per barricade			\$1	

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Basketball hoop permits		\$30		
Beaches:				
Daily - 6-12 years of age			\$1	
Daily - 12 years and over, residents			\$2	
Daily - 12 years and over, nonresidents			\$3	
Season pass - residents, single			\$15	
Season pass - residents, family			\$20	
Season pass - nonresidents, single			\$25	
Season pass - nonresidents, family			\$30	
Bed and Breakfast, local fee		\$50		
Bicycle license:		\$1-\$8	\$1-\$10	
Replacement of lost bicycle registration		\$0.50-\$1	\$0.50-\$1	
Billiard hall license		\$25-\$100		
Block party permit		\$25		
Boat landing:				
Annual resident		\$8-\$260		
Annual nonresident		\$20-\$600		
Daily		\$3		
Boat launches:				
Annual resident		\$6-\$35		\$20
Annual nonresident		\$16-\$35		\$25
Commercial		\$250-\$500	\$200	
Daily	\$3-\$12	\$2-\$13		\$5
Daily, resident			\$10	
Daily, nonresident			\$7-\$10	
Seasonal	\$30-\$120		\$50	
Boat lift season rental		\$675		
Boat mooring:				
Resident		\$41-\$350		
Nonresident		\$62-\$515		
Minimum mooring fee per season			\$500	
Per foot, boat length, per season			\$30	
Boathouse rental (summer - May 1-Oct. 15):				
Outside rack storage, resident		\$72		
Outside rack storage, nonresident		\$93		
Boating - marina slip:				
Resident	\$1,260-\$4,675			
Nonresident	\$1,335-\$4,940			
Transient - daily:	\$26.25			
Additional fee for each foot over 25 feet	\$2.10			

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Fee per hour after 2 hours			\$2	
Minimum charge			\$20	
Per foot, per night			\$1.35	
Boating - seasonal dockage:				
40' long slips			\$2,650	
36' long slips			\$2,400	
30' long slips			\$2,000	
Broadside dockage:				
Selected slips, per foot			\$54	
Selected broadside spaces			\$2,650	
Non-property owners - additional charge			\$0.10	
Botanical gardens:				
Equipment rental - TV/VCR, overhead projector		\$25		
Group meeting rooms		\$150-\$450		
Photograph fees		\$25-\$350		
Weddings		\$350-\$600		
Bowling alley:		\$100		
Per alley		\$2.50-\$30	\$6-\$10	
Burning permit		\$5-\$125	\$8-\$10	\$3
Buses		\$25		
Bus fares:				
Adult fare	\$1.50			
Adult pass (10)	\$12			
Bus service on Fridays - per ride	\$0.75			
Children/seniors/handicapped, half fare	\$0.75			
Children/seniors/handicapped, pass (10)	\$7.50			
Commuter value pass	\$117			
Flyers ticket (10)	\$15			
Freeway flyers	Applicable fare+\$0.30			
Mass transit, adults		\$0.70-\$20		
Mass transit, youth/seniors		\$0.40-\$15		
Student ticket (10)	\$10			
Student weekly pass	\$10-\$10.50			
Students with permit	\$1.10			
University pass	\$35			
Cabaret license:				
Daily		\$25		
Per occasion			\$30-\$40	
Per year		\$105-\$250	\$300-\$305	
Transfer			\$25	

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Campground license		\$10-\$30		
Camping - per night:	\$10-\$40			
3 weekdays	\$20-\$28			
Per week	\$50-\$70			
Dump station	\$2-\$6	\$15		
Firewood	\$3-\$5			
Group camping fees:				
Barn, weekend use	\$31-\$37			
Barn, day use	\$13-\$16			
Shelter site - weekend	\$20			
Tent site, 3 tents/night	\$15			
Additional tents/night	\$2.50			
Tent site, day use only	\$10			
Ice	\$2-\$4			
Laundry, per load	\$0.25-\$0.75			
Reservation fees	\$5			
Tent permit		\$10-\$35		
Cemetery - grave marker permits		\$15-\$20		
Cemetery - grave opening fees		\$100-\$895		
Cemetery - grave - perpetual care		\$75-\$225	\$250	
Cemetery - grave spaces		\$75-\$570		
Cemetery lot			\$250	\$500
Center rental - lounge area		\$25-\$75		
Center rental - lounge area and kitchen		\$100		
<i>See also Civic Center, Community Center, Facility Rental, Meeting Space, Museum Meeting Rooms, and Receptions</i>				
Certification (background check, notarized letter)			\$10	
Child care certifications	\$25-\$50			
Child with disabilities education board:				
Classroom rental per day	\$15			
Gym/lunchroom rental per hour	\$15-\$35			
Kitchen rental - per hour	\$20			
Lunch	\$1.25-\$2.25			
Pool rental per hour	\$30-\$45			
Student activities	\$6			
Student snacks/milk	\$4			
Student swimming	\$4			
Student transportation/field trip	\$6			
Christmas tree sales		\$25; \$150+\$500 bond	\$55	
Cigarette license		\$5-\$100	\$5-\$100	\$5-\$100
Circus or caravan license		\$25-\$1,500		

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Civic center				
Nonprofit - auditorium, hourly		\$5		
Nonprofit - auditorium, minimum		\$10		
For-profit - auditorium, hourly		\$15		
Nonprofit - gym, hourly		\$7.50		
Nonprofit - gym, minimum		\$15		
For-profit - gym, hourly		\$15		
Nonprofit - large room or kitchen, hourly		\$5		
Nonprofit - large room or kitchen, minimum		\$10		
For-profit - large room or kitchen, hourly		\$10		
For-profit - large room or kitchen, minimum		\$20		
Nonprofit - small room, hourly		\$3		
Nonprofit - small room, minimum		\$6		
For-profit - small room, hourly		\$5		
For-profit - small room, minimum		\$10		
Nonprofit - TV/VCR (4 hrs.)		\$5		
For-profit - TV/VCR (4 hrs.)		\$10		
Afternoon performance - nonprofit		\$105-\$2,300		
Afternoon performance - commercial		\$200-\$4,500		
Afternoon performance with 517 capacity - nonprofit		\$527		
Banquet rate (8 hrs including setup) - nonprofit		\$250-\$500		
Banquet rate (8 hrs including setup) - commercial		\$400-\$750		
Daily Minimum - no performance - nonprofit		\$200-\$450		
Daily Minimum - no performance - commercial		\$350-\$700		
Discount for additional same day performance - nonprofit		40%		
Discount for additional same day performance - commercial		20%		
Evening performance - nonprofit		\$120-\$2,700		
Evening performance - commercial		\$200-\$4,500		
Evening performance with 517 capacity - nonprofit		\$620		
Floor rent per square foot		\$4.87-\$7.73		
4 Hour Tech or rehearsal - nonprofit		\$60-\$1,350		
4 Hour Tech or rehearsal - commercial		\$100-\$2,250		
8 Hour Tech or rehearsal - nonprofit		\$120-\$310		
8 Hour Tech or rehearsal - commercial		\$200-\$520		
Full day occupancy - no performance - nonprofit		\$420-\$2,700		
Full day occupancy - no performance - commercial		\$700-\$4,450		
Meeting rate (4 hrs including setup) - nonprofit		\$250-\$500		
Meeting rate (4 hrs including setup) - commercial		\$400-\$750		
Morning performance - nonprofit		\$90-\$2,025		
Morning performance - commercial		\$200-\$4,500		

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Morning performance with stage clear by 1 p.m. - commercial		\$1,250-\$3,500		
Morning performance with 517 capacity - nonprofit		\$465		
<i>See also Center Rental, Community Center, Facility Rental, Meeting Space, Museum Meeting Rooms, and Receptions</i>				
Coins, valuable metals, precious stones dealer			\$25-\$50	
Community center:			\$75	
Nonprofit non-community groups			\$5	
Minimum charge			\$15	
For-profit village community group			\$10	
Minimum charge			\$20	
For-profit non-community group			\$25	
Minimum charge			\$50	
Private party; village sponsored			\$10	
Minimum charge			\$15	
Private party; nonresident sponsored			\$10	
Minimum charge			\$25	
Resident - weekday			\$50	
Resident - weekend			\$110	
Nonresident - weekday			\$75	
Nonresident - weekend			\$200	
Use of kitchen facilities			\$5	
<i>See also Center Rental, Civic Center, Facility Rental, Meeting Space, Museum Meeting Rooms, and Receptions</i>				
Comprehensive and agriculture preservation plans	\$40			
Concession permit:				
Per day		\$15		
Per season		\$25-\$45		
Concrete, ground, asphalt - 1 cubic yard or less		\$15		
1-3 cubic yards		\$35		
Each additional cubic yard		\$17.50		
Owner drop-off, each cubic yard over 1		\$5		
Special collection by request, 30 yards maximum				
Concrete - per ton		\$5		
Council on Aging:				
Meals donation, per meal	\$2.50-\$2.65			
Mini-bus serving elderly and disabled, per 20 rides	\$15			
Senior express ability bus for elderly and disabled	\$4-\$6			
Special transit co-pay, per mile	\$0.20			
Special transit co-pay, per ride	\$2			
Taxi rides for elderly and disabled, per ride	\$1.50			
Criminal history check		\$10		

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Cross country ski trail pass:				
Annual	\$25-\$45	\$15		
Daily	\$2-\$4	\$2		
Group, per day	\$250			
Customer service search, per search	\$5-\$20			
Customer service travel, per site	\$60			
Dancehall license:		\$5-\$55	\$25-\$100	
Class "A"			\$25-\$150	
Class "B"			\$15-\$125	
Class "C"			\$10-\$25	
"Special permit" or per event			\$1-\$25	
Dancehall rental	\$230-\$385			
Dances		\$5-\$100		
Dances, tavern		\$25-\$75	\$150	
Day care license		\$10-\$25		
Domestic partnership license		\$25		
Domestic violence program fee	\$50			
Dry cleaning, per machine			\$40	
Dynamite		\$300		
Election results:				
Ballots and election programming:	\$75; actual cost; varies			
Copies of statutes, per copy	\$2			
Electronic copying, per disk		\$1-\$50	\$5-\$25	\$25
Electronic media		\$10-\$35		
Labels			\$20-\$125; \$0.50/page; \$0.04/label	
Mailing list		\$0.01-\$0.02 ea; \$15 per thousand		
Magnetic tape		\$25		
Paper copies, per page		\$0.25		\$0.25/page; \$25 total
Poll list:		\$4-\$5	\$50-\$100	
Absentee voter list on disk			\$10	
Absentee voter list by e-mail			\$5	
First page			\$0.25-\$0.35	
Each additional page			\$0.15-\$0.25	
Poll list by e-mail			\$15-\$20	
Emergency medical services:				
Additional charges:				
Defibrillator			\$100	
General supplies			\$40	\$40
Oxygen			\$60	\$60

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Per mile		\$8	\$6.33-\$8	\$8
Vehicle extraction			\$300	
Advanced life support - treatment and transport - resident			\$300-\$400	
Advanced life support - treatment and transport - nonresident			\$400-\$500	
Advanced life support - treatment and transport, community health facility			\$600-\$650	
Ambulance calls:				
Resident		\$125-\$650	\$240-\$300	\$225
Nonresident		\$125-\$750	\$300-\$350	\$450
Ambulance conveyance		\$550	\$175	
Basic/advanced life support - treatment only - resident			\$150-\$225	
Basic/advanced life support - treatment only - nonresident			\$200-\$350	
Basic/advanced life support - treatment only, commercial health facility			\$300-\$400	
Evaluation - resident			\$75	
Evaluation - nonresident			\$125	
Evaluation, commercial health facility			\$225	
Interfacility - resident			\$500	
Interfacility - nonresident			\$600	
Interfacility, commercial health facility			\$750	
Non-transport ambulance service			\$75	
Entertainment club		\$200		
Entertainment, per day		\$100		
Environmental health inspector reinspection fees:				
Renewal application fee			\$10	
Second reinspection			\$35	
Third and subsequent reinspection			\$55	
Equipment use:				
Chair per day		\$1-\$1.55		
Table per day		\$4-\$11.50		
Equipment rental:				
Chain saw (per hour + labor charge)		\$10-\$25.65		
End loader; operator and equipment, per hour			\$80	
Forklift; per hour		\$20-\$30		
Grader; per hour		\$53.50-\$55		
Jetter/vac; operator and equipment, per hour			\$150	
Mower/tractor; operator and equipment, per hour			\$70	
Pickups; per hour		\$15-\$28.25		

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Portable generator; per hour		\$10-\$25		
Street sweeper; operator and equipment, per hour			\$90	
Erecting banners			\$125	
Erecting tents			\$125	
Exhibition - per day		\$100		
Explosive transportation permit		\$25		
Facility rental:		\$90-\$250		
Courthouse use	\$100-\$500			
Hall	\$130-\$255			
Per square foot	\$11.84-\$13			
<i>See also Center Rental, Civic Center, Community Center, Meeting Space, Museum Meeting Rooms, and Receptions</i>				
Fairgrounds:				
Chair rental	\$0.50			
Exhibition building	\$275-\$500			
4-H fairgrounds, per day	\$185-\$225			
Grounds	\$130-\$350			
Horse ring	\$50			
Livestock barns	\$150			
Parking	\$0.50-\$2			
Rifle range, per gun	\$4			
Storage, per season	\$20-\$370			
Table rental	\$5			
False alarms:				
Burglary alarms:				
Third and fourth false alarms			\$10	
Fifth and subsequent false alarms			\$20	
Commercial false alarm fee			\$100	
Residential false alarm - second and subsequent alarms			\$50	
Response by fire department:				
First through third false alarm per location		\$25-\$300	base wage+\$100 per hour	
Fourth through seventh false alarm per location		\$25-\$300	\$50-\$200; base wage+\$100/hr; actual cost	
Eighth and subsequent false alarm per location		\$50-\$300	\$75-\$300; base wage+\$100/hr; actual cost	
Response by police department:				
First through third false alarm per location		\$25-\$100	\$25; base wage+\$50 per hour	
Fourth through eighth false alarm per location		\$25-\$200	\$25-\$150; base wage+\$50/hour	
Ninth and subsequent false alarm per location		\$50-\$200	\$50-\$200; base wage+\$50/hour	

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Farmer's market		\$3-\$60		
Filming permit		\$20		
Fingerprinting		\$5-\$20	\$5-\$12	
Fire calls on highway			\$500	
Fire department CPR classes - certification			\$15-\$25	
Fire department CPR classes - recertification			\$13-\$20	
Fire department daily equipment rental:				
Gate valve		\$50		
Hose		\$25-\$75		
Hydrant wrench/reducer		\$25		
Fire department hourly equipment rental:				
Aerial apparatus		\$300		
Brush unit, support and command vehicles		\$50		
Engines		\$200		
Mini pumper		\$100		
Rescue		\$150		
Tankers		\$100		
Fire department inspections:		\$50-\$100		\$75
Alarm system/sprinkler flow check			\$25	\$50-\$250
Churches and schools, per unit			\$12-\$600	
Commercial, per unit			\$7-\$360	
High life safety facilities - per square foot		\$78.10-\$576.40		
Industrial, per unit			\$36-\$480	
Liquid storage tank plan review/inspections		\$25-\$150		
Other buildings subject to WI Commercial Building Code; per sq. ft.		\$41.80-\$288.20		
Residential (structures with 3 or more units), per unit			\$6	
Fire department other costs:				
Disposable items (oil dry, absorbent pillows, etc.)		replacement costs		
Extrication equipment (all), per hour		\$50		
Fire hose connections				\$15
Fire pumps and related equipment				\$50-\$250
Modifications to existing systems:				
Per sprinkler head				\$20
Maximum fee				\$250
Standpipe systems				\$50-\$250
Spraying or dipping				\$50
Tools and other equipment (damaged only)		replacement costs		
Fire department vehicle accident response		\$500		
Fireworks permit		\$10-\$250	\$3-\$100; indemnity bond	\$25

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Fitness room:				
Daily - resident		\$3		
Daily - nonresident		\$5		
Daily - high school and senior resident		\$2		
Daily - high school and senior nonresident		\$3		
1 month - resident		\$15		
1 month - nonresident		\$22.50		
1 month - high school and senior resident		\$10		
1 month - high school and senior nonresident		\$15		
6 months - resident		\$60		
6 months - nonresident		\$90		
6 months - high school and senior resident		\$40		
6 months - high school and senior nonresident		\$60		
Flammable liquids, per tank			\$45-\$90	
Food - gross annual food sales:				
Less than \$20,000		\$25		
\$20,001-1,000,000		\$50-\$175		
More than \$1,000,000		\$200		
Restaurant fee:				
Less than \$10,000		\$65		
\$10,001-1,000,000		\$100-\$325		
More than \$1,000,000		\$400		
Food dealer's license based on premise's size:				
Less than 1,000 sq. ft.			\$50	
1,000 sq. ft. - 2,000 sq. ft.			\$65	
2,001 sq. ft. - 4,000 sq. ft.			\$75	
4,001 sq. ft. - 6,000 sq. ft.			\$85	
6,001 sq. ft. - 10,000 sq. ft.			\$95	
10,001 sq. ft. - 15,000 sq. ft.			\$105	
Greater than 15,001 sq. ft.			\$125	
Food establishment license			\$100-\$400	
Food vendor permit fees:				
Carried containers - per container			\$45	
Pushed, pedaled, pulled vehicles, or motorized - per vehicle			\$30-\$65	
Frequently requested documents:				
Assessment roll			\$100	
Assessment status reports			\$20-\$25	
Ad hoc public facilities report:			\$21	
Fee to mail			\$2.20	

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Budget		\$20-\$25	\$15	
Building code, uniform and two-family			\$10	
Certified copies of documents		\$3		
Color copies		\$1-\$3		
Copy of audio/VCR tape		\$5-\$20; actual cost	\$6-\$10; actual cost	\$5-\$15
Copies of accident reports, per page		\$0.25-\$4	\$0.50-\$3; \$2+\$0.25/page after 4 pages	
Copies of incident reports, per page		\$0.25-\$6		
County/common council weekly packets - annual subscription:	\$100-\$200		\$10-\$40	
Per mailing fee			\$2	
Development ordinance:			\$45	
Fee to mail			\$1-\$3.20	
Directories	2.50-\$3	\$2	\$12-\$15	
Annual update - per page			\$0.50	
Disks	\$4			
Fax, incoming and outgoing		\$0.50-\$3	\$0.25-\$5; \$2+long distance charge	\$0.10
Fax, tax and survey maps	\$10			
Fire prevention code		\$10		
Local government meeting subscription - agenda	\$18	\$15-\$30	\$20	
Local government meeting subscription - minutes		\$0.25-\$50	\$20-\$30	
Land division ordinance		\$7.50-\$8		\$15
Land use plan:			\$20	
Fee to mail			\$2.97	
Large building plans:			\$10	
Additional charge per page			\$7	
Maps/photos:	\$0.25-\$25; varies			\$2-\$20
Address maps	\$0.50-\$6			
Aerial photos, base maps	\$0.25-\$10			
Census maps	\$2-\$8			
Custom products (mapping and digital data)	\$1-\$50			
District maps	\$5-\$8			
Engineering department system maps			\$2.50-\$5.50	
Geographic information systems maps	\$5	\$0.25-\$35	\$1.50-\$13	
Larger map charges		\$2.50		
Municipal street maps	\$2-\$8		\$1-\$5	
Parcel maps	\$2			
Photographs:		\$4.40-\$7; cost+\$10 handling	\$1.50-\$3.50	
Other reproductions or photography		\$0.25; actual cost		

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Topographic maps	\$4-\$20		\$10	
Voting map		\$10		
Wetland map	\$4			
Zoning map	\$2-\$12	\$2-\$10	\$3-\$15	
Master plan		\$1-\$11.50	\$5-\$15	
Master plan summary			\$5	
Municipal code/county code books:	\$3-\$50	\$35-\$250	\$3-\$75	\$20-\$300
On diskette or CD, one-time fee		\$100		
Annual updates		\$25	\$25	
Individual chapter		\$25		
Single pages			\$0.30-\$0.50	
Paper copy - first 25 pages		\$0.25		
After 25 pages		\$0.10		
Municipal drawings (sewer/water plats)			\$5	
Open records request, per copy		\$0.25		
Photocopies	\$0.15-\$4	\$0.10-\$2	\$0.25-\$0.50	\$0.10-\$0.25
Hand-delivered			\$0.25	
Mailed			\$0.50	
Employee			\$0.05	
Non-employee			\$0.10	
More than 15 pages, clerical time to photocopy, per hour			\$10	
Police report - copy fees			\$0.50-\$3	\$2
Reports/documents, first page			\$0.35; actual cost	
Each additional page			\$0.15	
Police squad videotape copy			\$30	
Print-outs:	\$1			
Mailed	\$1.50			
Real estate records:				
Document copy, owner				\$5
Document copy, third parties				\$25
Property status reports		\$25		
Statement of real property status			\$25-\$35	
Statement of real property status, billed			\$26.25	
Sign ordinance			\$5	
Tax bill			\$1-\$1.50	
Tax roll			\$100-\$150	
Tax roll - electronic			\$20	
Zoning code:		\$15-\$60	\$8-\$35	\$25-\$30
Per chapter		\$6		

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Garage sales (after 3 per year), per event		\$25		
Garbage and recycling:				
Appliance tags - curbside pickup:				
Freon		\$15		
Non-freon		\$10		
Appliance site drop-off:				
Freon		\$15-\$20		
Non-freon		\$10-\$18		
Appliance sticker		\$30		
Brush collection, per half hour			\$50	
Brush disposal, curbside pickup		\$15-\$30		
Collection of refuse bags			\$3	
Commercial garbage		\$40		
Demolition material to landfill:				
Pickup load			\$15	
Truck load			\$50	
Dumping/disposal permit				\$150-\$500
Disposal fees:				
Automobile			\$5	
Car with trailer			\$10	
Dump trucks, moving vans, and multi-axle vehicles			\$40	
Karts - additional - annual charge			\$72	
Van, pickup truck, SUV			\$10	
Van, pickup truck, SUV with trailer			\$15	
Special pickup: 1/4 hour and 500 lbs.			\$40	
Each additional 1/4 hour			\$20	
Over 500 lbs. (non-recyclable), per lb.			\$0.04	
Tires		\$1-\$5		\$2
Dump opening permit			\$20	
Dumpster permit			\$25	
Garbage bags				\$1
Garbage haulers:		\$300	\$25-\$50	\$200
Additional vehicle			\$5	
4-6 yard dumpster		\$50-\$70		
Extra weekly pickup		\$55		
Grass clippings, per bag		\$1		
Recycling bin			\$6-\$7	\$5
Recycling fees		\$35-\$55		
Recycling hauler license				\$50
Refuse collector		\$50-\$100		

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Refuse containers		\$9	\$55	
1 – 35 gallon		\$0.50 credit/week		
1 – 60 gallon container		\$0		
1 – 90 gallon container		\$1 per week		
2 – 60 gallon containers		\$2 per week		
1 – 60 and 1 – 90 gallon container		\$3 per week		
2 – 90 gallon containers		\$4 per week		
Refuse stickers:		\$1.05		
8 gallons or less		\$0.60		
9-35 gallons		\$1-\$2.50		
Trash compactor bag		\$5		
Trash bags - case of 100		\$14		
Trash bags - roll of 10		\$1.50		
6-15 extra bags or boxes		\$17		
15 or more extra bags or boxes		\$33		
Leaf bags		\$1.75-\$4		
Refuse dumping permit fee		\$2		
Spring cleanup charges - per cubic yard		\$15		
Garden plot rental	\$25			
Gazebo rental:				
Up to 150 persons			\$105	
Geographic Information Systems services:				
Custom land records file, per hour	\$59.42			
Digital orthophotos (geographically correct digital images)	\$24-\$75			
Digital topographic map	\$5			
Elevation contours	\$24			
Floodplains	\$5			
Soils	\$5			
Golf - annual passes:				
Resident unlimited		\$735		
Nonresident unlimited		\$903		
9-hole, weekdays	\$8.25-\$41.75			
18-hole, weekdays	\$11.75-\$73			
9-hole, weekends and holidays	\$14.25-\$45.75			
18-hole, weekends and holidays	\$19-\$79.50			
9-hole, anytime	\$4.50-\$8.75			
18-hole, anytime	\$6.50-\$11			
Adult - season pass	\$874-\$1,092			
Junior - season pass	\$250-\$819			
Adult - nonresident - season pass	\$1,701-\$1,806			

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Junior - nonresident - season pass	\$546-\$1,533			
Daily	\$7.50-\$26			
Gift packs	\$8.50-\$26			
Reservation	\$2-\$10			
High school rates	\$10.75-\$19.50			
Locker rental - per round	\$25			
Meeting room rental - per day	\$50			
Grooming shop		\$50		
Gun or weapon		\$100		
Gun range		\$50		
Hanging sign over sidewalk		\$2		
Health department fees:				
Assessment	\$125-\$200			
Blood lead testing			\$5	
Campground license	\$145-\$265, varies			
Child/juvenile problems exam, per hour	\$170			
Cholesterol screening	\$15			
Counseling, per hour	\$22.75-\$103			
Custody study	\$300			
Farmers market inspection fee	\$15			
Fluoride drops and tablets, per bottle	\$1-\$1.25			
Food/restaurant:				
Mobile food preparation on-site license	\$222			
Pre-inspection fee	\$75-\$200			
Pre-sale inspection	\$50			
Restaurant:	\$360			
Temporary	\$25-\$110, varies			
Per 3 days	\$65			
Each additional day	\$5			
Prepackaged food only	\$92, varies			
Food preparation on site	\$55-\$575, varies			
Satellite food preparation area license:	\$45			
Retail food license	\$96-\$875			
School limited food service inspection	\$69			
School food preparation on site inspection	\$159			
Soft drink stand, frozen confection license	\$89			
Tavern license	\$89			
Friendly visitor, per hour	\$3			
Grocery store	varies			
Health officer inspection fee			\$75	

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
HIV testing	\$15			
Home care:				
Community options program, per assessment	\$50			
Home health aide, per hour	\$40			
Personal care worker, per hour	\$22			
Registered nurse, per visit	\$150			
Therapy - P.T./O.T. speech, per visit	\$95			
Hotel/motel license:	\$82-\$485			
First unit			\$5	
Each additional unit			\$2.50	
Vending permit			\$25	
Mobile home park license	\$127-\$415; varies			
Over 60 preventive health assessment program			\$20	
Paternity testing, per test	\$12			
Peer counseling, per hour	\$3			
Physicals	\$10			
Psychiatrist, per hour	\$54-\$209			
Psychologist, per hour	\$42-\$145			
Recreational educational camp license	\$147-\$200			
Registered nurse	\$37.50-\$40			
Reinspection/special inspection	\$75-\$110			
School inspection	\$75-\$325			
Sexually transmitted disease clinic, per visit	\$40			
Supervised visitation, per hour	\$18			
Swimming pool/beaches license	\$150-\$348			
Tattoo or body piercing establishment:	\$100-\$147	\$150	\$100-\$150	
Combination tattoo and body piercing establishment	\$181-\$222			
Ear piercing establishment		\$100		
One-time pre-inspection fee			\$100	
Tattoo/body piercing operator	\$50-\$75	\$50		
Temporary tattoo and/or body piercing booth	\$32-\$63			
Tourist rooming house	\$85-\$89			
Transportation - medical, per ride	\$3-\$30			
Transportation - medical, per mile	\$1.18			
Transportation - senior center, per ride	\$3			
Transportation - shopping/nutrition, per ride	\$3			
Transportation - W-2, per mile	\$1.30			
Tuberculosis skin tests	\$5-\$21			
Vaccines/immunizations	\$2-\$90	\$5-\$30	\$5-\$100	
Vending machine	\$4-\$4.25			

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Water tests	\$17			
Highway department:				
Highway access permit	\$50-\$100			
Pavement open cut permit fee	\$500			
Use of right-of-way permit fee	\$50			
Holding tank permit				\$25
Horse carriage license:		\$25-\$500		
Horse-drawn vehicle drivers		\$25		
Horse stable inspections		\$100		
Horse trails, daily:	\$3			
Seasonal	\$15			
Hotel/Motel license:		\$2-\$1,600		
Renewal		\$1,000		
Household debris:				
Under 4 cubic yards		\$15		
4-8 cubic yards		\$20-\$25		
Each additional cubic yard		\$5/yd+\$25		
Hunting permit				\$5
Hydrant permit service charge:			\$25	\$25-\$50
Additional fee per 1,000 gallons water			\$2.55	
Ice arena fees:				
High school games		\$410		
Public skating		\$1-\$7.50		
Skate rental		\$2		
Indoor car exhibit, per vehicle		\$25		
Industrial revenue bond application for initial/final resolution			\$500	
Instrumental music license		\$120		
Instrumental music permit, per day		\$15		
Jukebox, karaoke machine, per machine		\$15	\$50	
Junk collector		\$3-\$125		
Junk and salvage dealers:		\$15-\$1,000	\$250	\$100
Each additional vehicle		\$10		
Junked vehicle storage/ junkyard		\$10-\$500		\$10-\$200
Salvage business license				\$200
Land conservation:				
Administrative service fee	\$56			
Animal waste management construction permit	\$60-\$200			
Animal waste storage facility permits	\$100-\$3,000; \$1,000 per unit			
Animal waste storage ordinance-nutrient management plan review	\$125			

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Alterations without additional livestock permit	\$100			
Federal program service fee	15 percent of total cost			
Feed lot permit	\$100			
Tree and tree program materials sales	35% markup; determined annually			
Landfill permits:		\$300		
Excavating and/or landfill license		\$1,000		
Large public gathering permits:	\$100	\$100		\$100
250-1,000			\$1,000	
1,001-2,500			\$1,500	
Over 2,500			\$2,000	
Lawn - natural lawn management plan permit		\$25-\$50	\$25	
Lawn mowing		\$20-\$75		
Legal paper service fees		\$8-\$25	\$25-\$30	
Library:				
Book rental, per week	\$1.50			
Computer/microfilm printing			\$0.10	
Copies	\$0.25		\$0.15	
Faxing/phone service:	\$1-\$4	\$0.05-\$4		
Each additional page	\$1			
Meeting room rental	\$30-\$300			
Non-county resident yearly fee			\$40	
Overhead projector rental		\$1.50		
Piano tuning	\$35 + room rental			
Printing, per page		\$0.10-\$0.20		
Room usage		\$20-\$60		
Life safety permit			\$10	
Liquor licenses:				
Change in agent			\$10	\$10
Class A fermented malt beverage license		\$10-\$350	\$10-\$250	\$25-\$300
Class B fermented malt beverage license		\$100	\$50-\$100	\$25-\$100
Temporary Class B malt/wine license (picnic)		\$5-\$10	\$5-\$10	\$10
Wholesalers malt beverage license		\$10-\$25	\$25	\$25
Class C wine license		\$50-\$100	\$25-\$100	\$100
Class A liquor license		\$125-\$500	\$150-\$500	\$75-\$400
Class B liquor license		\$175-\$500	\$150-\$500	\$75-\$500
Class A combination			\$200-\$450	
Class B combination (tavern)		\$350-\$600	\$250-\$500	
Class B restaurant		\$75		
Class B liquor license if bonafide club		\$10-\$250		

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Copy and mailing or faxing Class A and B license list		\$3		
Investigative fee each license			\$5	
Manager's license			\$25	
Non-intoxicating:				
Dispensed			\$15	
Vending			\$5	
Non-intoxicating beverage license		\$10		
Operator's license (bartender), one year:		\$12.50-\$40	\$12-\$50	\$10-\$50
Renewal		\$10-\$30	\$15-\$20	\$4-\$20
Operator's license (bartender), two years		\$20-\$75	\$20-\$75	\$30
Operator's license, duplicate			\$10	
Operator's license, reissuance of duplicate		\$1-\$15		\$2
Permit for beer gardens and outdoor activities		\$20-\$115		
Pharmacists and medicinal alcohol permit		\$10		
Provisional operator's license		\$3-\$15	\$15	\$5-\$15
Provisional retail license, 60 days		\$15	\$15	
Publication fees for licenses/permits		\$5-\$30	\$12-\$20; cost	\$5-\$25
Reserve Class B liquor license (initial license)		\$10,000	\$10,000	\$10,000
Reserve Class B liquor license renewal		\$275-\$500	\$500	\$400
Tavern operator		\$70		
Tavern outdoor party/event		\$50		
Temporary operator's license		\$2-\$25	\$5-\$25	
Transfer to another premise		\$10-\$20	\$10-\$100	\$50
Unenclosed premise fee			\$50	
Livestock/poultry, per animal		\$2.50		
Lodging permit application		\$2		
Loudspeaker permit		\$25		
Mall vendor - craft, annual:		\$375		
Monthly		\$75		
Massage parlor license	\$200	\$50-\$302.50	\$150-\$250	\$150
Massage parlor practitioner license	\$50	\$10-\$50	\$25	\$50
Medical examiner/coroner:				
Annual conference registration fee	\$185			
Autopsy	\$25-\$1,750			
Autopsy report	\$0.50-\$1 per page, \$50 per report			
Certification	\$75			
Cremation	\$50-\$150			
Death report	\$0.50			
Disinterment	\$25-\$75			

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Duplicate microscopic slide	\$10			
External examination	\$200			
Expert testimony, per hour	\$200-\$300			
Investigation report, per page	\$1			
Laboratory report	\$15			
Medical examiner's report	\$20			
Morgue fee, per day	\$10-\$30			
Photo duplicates	\$3-\$3.50			
Tissue room rental	\$1,000			
Toxicology report	\$0.50			
Medical records fees, per page	\$7.50			
Meeting space - for-profit groups/organizations		\$20-\$653		
Meeting space - nonprofit groups/organizations		\$10-\$225		
<i>See also Center Rental, Civic Center, Community Center, Facility Rental, Museum Meeting Rooms</i>				
Mental health center:				
Inpatient, per day	\$575-\$675			
Intensive care, per shift	\$170			
Mental health community service program contract, per hour	\$33			
Mental health non-community service program injections	\$10			
Nursing home, per day	\$154-\$262			
Outpatient, per hour	\$80.30-\$320			
Outpatient, per day	\$500			
Professional component, per hour	\$160			
Shelter care, per day	\$97			
Milk license		\$25	\$5-\$40	
Mobile home inspection, per unit			\$2-\$5	
Mobile home park:		\$120	\$75-\$500	\$100-\$350
Transfer fee		\$10	\$10	
Mothballing of historic structure		\$25		
Mountain bike trails, daily	\$3			
Mountain bike trails, seasonal	\$15			
Museum:				
Board room	\$75-\$125			
Educational fees - school trip, per bus	\$35			
Exhibit script use	negotiated			
Exhibit prop rental	negotiated			
Exhibition	\$300			
Gallery rental	\$200-\$500			
Grounds fee	\$300			

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Kitchen	\$50-\$100			
Lobby rental, evening	\$200			
Maintenance, per hour	contract rate			
Meeting rooms	\$65-\$130			
<i>See also Center Rental, Civic Center, Community Center, Facility Rental, Meeting Space, and Receptions</i>				
Photography fees:				
Billboard	\$450			
Black & white prints	\$7.50-\$60			
Licensing fees for moving images, non-broadcast	\$2-\$8			
Licensing fees for moving images, broadcast	\$3-\$20			
Original photography requiring special handling	\$30			
Poster	\$150			
Prints	\$2-\$25			
Scanning image	\$1-\$20			
Slides, 35 mm	\$4.25-\$6			
Transfer to 3D object	\$150			
Videotaping image	\$7.50-\$30			
Research and/or consultation fee, per hour	\$35			
Security/utilities, per hour	\$35			
Technician - equipment operator, per hour	contract rate			
Theater rental	\$75-\$125			
Music device license		\$5-\$10		
New tenant/change of use (business only)			\$20	
Newsbox inspection			\$15	
Newsbox removal			\$25	
Newspaper vending machines		\$50		
No Parking signs, usage fee			\$10	
Nonmetallic mining permit:		\$50-\$75		
Quarries - Blasting		\$10-\$100		
Not-sufficient-funds check charges	\$15-\$35	\$10-\$40	\$15-\$30	\$15-\$25
Nuisance type business permit			\$100	
Package goods		\$70		
Park concession stand use			\$30-\$100	
Park entrance fees:				
Single entrance per person	\$0.75			
20 entrances per person	\$12			
Park reservation permit	\$475	\$20-\$25		
Park shelter and pavilion rental		\$5-\$225	\$25-\$50	
Community pavilion, any day - residents		\$60-\$200		
Community pavilion, any day - nonresidents		\$60-\$400		

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Companies - city		\$40-\$50		
Companies - non-city		\$80-\$100		
Organizations - city		\$30-\$40		
Organizations - non-city		\$60-\$80		
Park band stand rental, weekdays - residents		\$20		
Park band stand rental, weekdays - nonresidents		\$40		
Park band stand rental, weekends - residents		\$25		
Park band stand rental, weekends - nonresidents		\$50		
Park vending permits:				
Daily		\$35		
Annual - nonprofit group		\$110		
Annual - for-profit group		\$540		
Picnic table reservation			\$2	
Shelter rental waste removal	\$10-\$100			
Vending, per canned beverage	\$1			
Weddings		\$200		
Weekdays - residents	\$20-\$230; varies	\$15-\$155		\$30-\$50
Weekdays - nonresidents	\$20-\$230; varies	\$25-\$310		\$40-\$100
Weekends and holidays - residents		\$20-\$155		\$30-\$50
Weekends and holidays - nonresidents		\$30-\$310		\$40-\$100
Weekly	\$35-\$40			
Youth organization				\$20
Parking permits:		\$10		
Annual			\$200	
Car and trailer parking:				
Daily trailer parking			\$15	
Seasonal daytime trailer parking			\$100	
Contractor parking permit		\$10		
Heavy vehicle parking permit		\$50		
Meter alternative, per quarter			\$30	
Meter bags (reserved spot/per day)		\$6		
Monthly		\$7-\$30	\$15-\$35	
Night parking permit		\$1.50-\$44		
Nonresident parking in park			\$3	
Overnight parking calls			\$1	
Overnight, per month			\$14	
Parking lot, per day		\$2,476		
1/2 parking lot, per day		\$1,238		
Parking stickers for residential areas, 2 year			\$5	
Private commercial parking lot license		\$25		

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Quarterly		\$19-\$40		
Replacement permits			\$3	
Seasonal		\$15-\$90		
Semi-tractor parking permit		\$25	\$10-\$35	
Special parking privilege permit, per quarter			\$22.50	
Street parking stall, annual		\$36		
Street parking stall, per day		\$1		
Permit search, appraisal or history of building			\$17	
Phonograph distributor		\$250		
Phonograph tag		\$20		
Pool and billiard hall license			\$400	
Pool table license (each)		\$5-\$30	\$10-\$50	
Portable amusement rides		\$900		
Port and solid waste:				
Brokerage fee	20 percent of market			
Commercial terminal operator, per cubic yard	\$8.26			
Harbor tonnage assessment, per metric ton	\$0.025-\$0.050			
Household hazardous waste, per pound	\$1			
Landfill:				
Asbestos, per ton	\$21			
County landfill, per ton	\$15.51-\$20.42			
Foundry sand, per ton	\$6			
Large appliances	\$15			
Petroleum contaminated soil, per ton	\$21			
Recycling, per ton	\$10.15			
Separated-glass/steel, cans, bottles, per ton	\$5.80-\$20.30			
Transfer station fee, per ton	\$6.15			
Waste tire rate, per ton	\$125			
Lease property rental fee, per month	\$300-\$1,500			
Out-of-county, per cubic yard	\$12			
Private dredge disposal rate, per cubic yard	\$10			
Program fee, per pound	\$0.43			
Refused material handling fee-in-county, per ton	\$51			
Tipping fee, per ton	\$33			
Truck scale weigh	\$30			
U.S. Corp of Engineers, per cubic yard	\$6.26			
Precious metal and gem dealer		\$40-\$150		
Premises license			\$15	
Processions, parades, runs, walks, etc.		\$5-\$125	\$25-\$100; \$10+costs	
Property tax and special assessment search			\$20-\$25	

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Public entertainment:		\$40-\$500		
Carnival, festival, or street fair			\$25-\$100	
Circus shows and performances, per day:		\$15-\$25		\$100
Per 5 rides/stands		\$100		
Each additional ride/stand		\$10		
Motion picture theaters:		\$0.75-\$1,600		
Motion picture theater renewal		\$1,000		
Park rent - circuses, carnivals, entertain, per day		\$15-\$400		
Public hearing		\$175		\$125
Racing cars, go-karts, and similar vehicles		\$100,000 bond		
Real estate queries, per minute:	\$5			
Additional fee, per page	\$0.10			
Rush request				\$15
Standard inquiry				\$10
Receptions, celebrations, dinners (rental of space)		\$50		
<i>See also Center Rental, Civic Center, Community Center, Facility Rental, Meeting Space, and Museum Meeting Rooms</i>				
Record applications for property transfer to joint tenant	\$20-\$30			
Recording fees:		\$11-\$15		
Each additional page		\$2		
Record retrieval	\$1-\$15			
Register of deeds fees:				
CD Rom-Real estate records, monthly	\$500			
CD Rom-Replacement copies	\$10			
CDs-copies	\$15; \$500 per month			
Certification filings/recording fees	\$1			
Certification sheriff sale	\$11			
Certified surveys, executions, change of name	\$11			
Each additional page	\$2			
Computer indexes - per page	\$0.50			
Audio tapes	\$10			
Census records	\$1			
Copies of recorded or filed documents:				
First page	\$2			
Each additional page	\$1			
Certification fee	\$1			
Corporate name	\$11			
Execution	\$11			
Fax charges, per page	\$0.50+\$1 handling; \$1-\$3.50			
General recording fees	\$11; varies			

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Guardianship	\$11			
Identification cards	\$9			
Lamination cards	\$0.50			
Land information:	\$2			
Additional fee per page	\$1			
Initial hook-up fee	\$5,000			
Digital data				
Countywide	\$31.50-\$115.50			
Community	\$1.50-\$5.50			
Land records Internet access charge:	\$75			
Legal description/tax maps	\$1			
On-line access to real estate records, first user:	\$400			
Each additional user at same address	\$125			
Per minute	\$0.10-\$0.20			
Per document	\$1			
Real estate:	\$2-\$11			
Each additional page	\$1-\$2			
Self service, per page	\$0.25-\$1.25			
Screen print (non-image)	\$0.35-\$2			
Unlimited access per month	\$500			
Lis Pendens (pending lawsuit)	\$11			
Additional pages	\$2			
Mortgage report, annual subscription	\$60			
Notary fees	\$0.50			
Plats:				
Subdivision, cemetery, and condominium plats	\$50			
Transportation plats each sheet	\$25			
Copies of plats:	\$4.50			
First page	\$25			
Each additional page	\$2			
Other service fee (vital statistics check)	\$7-\$9			
Photographs	\$0.50-\$10			
Real estate search	\$5			
Real estate tax and assessment tapes	\$100			
Real estate transfer fees per \$100	\$0.30			
Recorded documents (deeds, mortgages, contracts, etc.):	\$4-\$50			
Each additional page	\$2-\$12			
With diskette	\$35-\$75			
Release of tax lien	\$10; \$3 per \$1,000 value			
Special computer programs	cost			

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Tax lien searches/copies	\$2			
Each additional page, additional certification fee	\$1			
Tax listing fees	\$1.20			
Vacations and plats	\$11			
Video tapes	\$20			
Vital statistics court order	\$11			
Vital statistics duplicate copies	\$3			
Uniform Commercial Code documents:	\$2-\$11; varies			
Each additional page	\$1-\$2			
Requests requiring more than 1/2 hour to research, hourly rate		\$5.25-\$17.59; actual cost		\$10-\$20
Residential Property Record Card		\$5		
Restaurants (see also Health department):				
Sidewalk café		\$170		
Revolving loan initiation fee	\$400+\$2 per \$1,000			
Roller skating rink license		\$25-\$50		
Rooming house permit fee:			\$5	
Additional fee for each dwelling/rooming unit			\$2	
Quarries, gravel pits, sand pits:				
Owner's permit				\$400
Operator's permit				\$400
Salting private streets:				
Per hour			\$55	
Material			cost+\$5/ton	
Satellite dish over 18 inches in diameter		\$30		
Senior center rental fees:				
Community service groups		\$25		
Meeting room		\$20-\$100		
Sheriff's department fees:				
Accident report:	\$2-\$3			
Per page	\$0.25			
Civil process fees	\$20-\$47; varies			
Civil warrant fee	\$20-\$50			
DNA testing	varies			
Electronic monitoring installation fee	\$25-\$40			
False alarm fees:				
1st and 2nd alarm	\$10-\$20			
3rd through 5th alarm	\$20-\$50			
6th through 10th alarm	\$20-\$50			
11th through 19th alarm	\$20-\$100			

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
20 or more alarms	\$20-\$200			
Fax charges; per page	\$1-\$3			
Fingerprinting	\$10-\$20; varies			
Home detention - electronic monitor, per day	\$15-\$17			
Huber prisoner board, per day	\$12.50-\$22			
Huber set-up fee, out of county	\$25			
Inmate boot - per month	\$75			
Investigation report, per page	\$1			
Jail booking/processing fee	\$25-\$30			
Jail lock-up daily inmate fee	\$20			
Jail medical lab work	\$5			
Jail medical visits	\$5-\$25; cost			
Jail outside medical referral	\$10			
Jail prescription medicine	\$3			
Jail rescue call	\$10			
Jail room and board, per day	\$10-\$75			
Juvenile detention board - out of county, per day	\$140			
Personal property - possession and storage	\$5-\$10; cost			
Photocopies, report copies, certificate reprints	\$0.50-\$1			
Each additional page	\$0.25			
Range use:				
Per day	\$100			
Per year	\$500			
Out of county	\$1,000			
Service revenue (escort fees, etc.):	\$40-\$60; varies			
Each additional hour per car	\$40			
Sheriff sale fee	\$75-\$150			
Special enforcement, per hour	\$35			
Storage and towing	\$25-\$75			
Teen court program participation fee, per participant	\$10			
VIP program participation fee, per participant	\$25			
Shooting gallery license/target range		\$25		\$10
Slaughterhouse license		\$25		
Snow removal hazard charge		\$75		
Snow and ice removal, per hour		\$50-\$103; \$1 per foot	\$35-\$55; wage+equipment charge	\$25
Materials			cost+10%; time and materials	
Soda license		\$5	\$5	\$5
Sound permit		\$50		
Special assessment letters for real estate transfer:		\$3-\$50	\$20-\$35	\$20-\$25

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Rush charge			\$25-\$50	\$40
Special bike race permit		\$40		
Special events:	\$275-\$1,300	\$10-\$300	\$15-\$25	\$10
Additional day	\$70-\$325			
Coverage		\$5; current wages/benefits		
Parking permit			\$100	
Sales permit		\$10-\$25		
Vendor		\$6	\$10	
Special meetings		\$25-\$350	\$100-\$250	
Sports/recreation, sports and equipment:				
Athletic events		\$25-\$100		
Ball field rental - residents	\$10	\$7-\$250	\$5	
Ball field rental - nonresidents	\$10	\$7-\$250	\$10-\$15	
Practice, per hour without lights	\$4			
Light fee, per hour	\$14			
Tournament	\$50-\$100		\$300	
Ball diamond:				
Per hour			\$10	
Per field, per day			\$50-\$90	
Weekend rental:				
1 diamond			\$230	
2 diamonds			\$345	
3 diamonds			\$460	
Raindate reserve non-refundable fee			\$115	
Per field, per season			\$100	
Operator charge			\$10/hour+FICA costs	
Maintenance			\$20/dragging/diamond	
Open gym daily			\$2	
Open gym annual pass			\$25	
Scuba diving, per diver	\$4.50-\$6			
Soccer/football permit	\$10			
Softball team league registration			\$285	
Tennis court reservation fees, per hour	\$4		\$4	
Tournament fees:				
Advertising per hour or per day		\$200		
Ball field per day		\$105-\$210		
Basketball court per day		\$30-\$60		
Equipment - park bench		\$5-\$10		
Equipment - picnic table		\$10-\$20		
Equipment - recreation		\$10-\$20		

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Photography - commercial		\$30		
Tennis court per day		\$30-\$60		
Volleyball court per day		\$30-\$60		
Volleyball court reservation - practice, per hour	\$4		\$5	
Volleyball facility, per day			\$25	
Volleyball facility operator charge			\$10/hour+FICA costs	
Sports/recreation, community recreation fees:				
Daily admission rates		\$1-\$7		
I.D. cards, family - resident		\$10		
I.D. cards, family - nonresident		\$20		
Recreation program nonresident fee			\$10-\$50	
Recreation program per person/per program			\$10-\$30	
Recreation traveling team			\$25	
Recreation traveling team - nonresident			\$35	
Sports/recreation, swimming pool fees:				
Admission:				
Daily admission - resident		\$1-\$3	\$2.50	
Daily admission - nonresident		\$1-\$3	\$5	
Resident family			\$125	
Nonresident family			\$250	
Resident individual			\$50	
Nonresident individual			\$100	
Resident (season)		\$15-\$115		
Nonresident (season)		\$20-\$115		
Reduced daily fees after 4:00 p.m. - resident			\$1.25	
Reduced daily fees after 4:00 p.m. - nonresident			\$2.50	
65 and older nonresident			\$2.50	
3 and under			\$1	
Lap swim			\$1.50	
Lessons - resident			\$15	
Lessons - nonresident			\$30	
Public swimming pool - each pool or whirlpool		\$130		
Public swimming pool license			\$200	
Swim team - resident			\$25	
Swim team - nonresident			\$50	
Swimming pool rental			\$225	
Water aerobics			\$1.50	
Statistical books	\$5			
Storage-permanent above-ground and petrol tanks:				
Application and site plan review		\$25		

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Inspection fee		\$50		
Street use permit		\$10-\$50	\$10-\$30; indemnity bond	\$10
Tavern entertainment		\$1,200	\$300	
Tax amounts by mortgage companies, per parcel		\$1.25-\$10		\$2
Tax bill, per page		\$10		
Tax exempt reports, biannual, per parcel		\$10-\$25		
Taxicab license:			\$25-\$500	
Per cab		\$10-\$50		
Minimum, for two or fewer vehicles		\$25		
Each additional cab		\$7.50-\$10	\$10-\$25	
Taxicab drivers		\$10-\$35	\$2-\$50	
Taxicab operator		\$200		
Taxicab inspection		\$75		
Taxicab decal		\$25		
Teenage club license (See also Youth)			\$175	
Telephone charges (local only)			\$0.35	
Temporary vehicle license plate	\$5			
Vehicle license plate renewal	\$5			
Theater license			\$250	
Title company request for information		\$15-\$30		
Title searches			\$3-\$20	
Towing		\$25	\$72	
Towing vehicles - police department			\$25+cost	
Town hall:				\$35
Lower level - resident				\$75
Lower level - nonresident				\$150
Upper level-resident				\$75
Upper level - nonresident				\$150
Kitchen - resident				\$25
Kitchen - nonresident				\$50
Transcripts (per page)	\$15			
Transient photographer (per day)		\$10		
Trap shoot license		\$10		\$50
Treasurer department/data processing fees:				
Certified copies, delinquent tax search, per parcel	\$1-\$2; varies			
Certificates	\$1			
Custom programming, per hour	\$60			
Delinquent tax report	\$20-\$75			
Mill rate sheets:	\$1			
Mailed	\$1.50			

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Mortgage records tax collection services	\$50-\$100; \$0.50-\$0.65 per parcel			
Other land records reports	\$20			
Personal property processing, per parcel	\$1			
Plat book	\$20-\$25			
Nontaxable plat book	\$18.96			
Searches	\$0.50			
Special reports (includes up to five pages):	\$20; varies			
Additional fee per page	\$0.25			
Special sale list	\$2			
Tax bill:	\$0.35-\$5			
Faxed copy	\$5.50			
Tax certification	\$2			
Tax collection service for municipalities, per parcel	\$0.65			
Tax foreclosures - prorated costs, per parcel	\$100			
Tax payment printscreen	\$0.50-\$1			
Tax record copy from microfiche	\$5			
Tax search, per parcel	\$0.50-\$0.75			
Tax search, per hour	\$15			
Tax statement (for title searches)	\$1			
Tree cutting permits	\$80			
Tree removal and planting			\$1-\$10; \$20+cost of tree	\$60
Tree trimmers		\$25		
Underground sprinkler installers		\$25		
Used car dealer		\$100-\$200	\$105	
Vehicle I.D.		\$5		
Vehicle lockouts		\$10		
Vehicle storage		\$5-\$10		
Vending box permit		\$25-\$30		
Vending machine license		\$5-\$25		
Vendor licenses:				
Distributor license			\$75	
Itinerant vendor			\$15	
Merchandise vendor		\$500	\$30	
Merchandising:		\$5		
Display merchandising		\$10		
Merchant:				
Annually			\$30-\$500	
Direct seller:		\$5-\$100	\$25-\$75	\$20-\$25
Renewal		\$22.50		

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Investigative fee, each license			\$5	
Monthly			\$20-\$150	
Permanent		\$60		
Registration fee:			\$10-\$75	
Additional fee per day			\$5-\$10	
Transient		\$10-\$250		\$25
Weekly			\$10-\$50	
Pawnbroker's license		\$150-\$210; \$25+bond	\$210-\$225	
Peddler's license:			\$10-\$75	
Primary individual - 1st month			\$30	
Each additional worker			\$2-\$5	
Daily		\$13-\$17.50	\$5-\$20	
Weekly			\$10-\$30	
Monthly		\$38	\$10-\$50	
Annually		\$10-\$100	\$100-\$200	
90-day		\$50		
Record check			\$5	
Produce vendor - private property		\$10		
Produce vendor - public property		\$50		
Secondhand article dealer license		\$27.50-\$62.50	\$27.50-\$35	
Secondhand jewelry dealer license		\$30-\$62.50	\$30-\$50	
Secondhand dealer (mall or flea market license)		\$100-\$165	\$165-\$175	
Secondhand store		\$75		
Sell, exchange, barter cigarette papers		\$25		
Temporary retailer permit			\$30	
Vendor vehicle permit		\$15-\$25		
Video store		\$1,000-\$1,600		
Video/coin machine permit			\$10-\$15	\$5-\$10
Video distributor			\$100	
Vital records:	varies			
Birth certificate:	\$12			
Each additional copy	\$3			
Death certificate:	\$7-\$50			
Each additional copy	\$2-\$3			
Marriage ceremonies	\$75			
Marriage certificate:	\$7			
Each additional copy	\$2-\$3			
Marriage license:	\$45-\$90			
License remake	\$15			
Vital records check	\$9			

Fee Type	Amounts Assessed by Counties	Amounts Assessed by Cities	Amounts Assessed by Villages	Amounts Assessed by Towns
Waivers	\$10			
Voting certificate		\$2		
Water meter removal and reinstallation			\$25	
Weed removal, per hour		\$60-\$108	\$25-\$200; time and materials	\$25-\$125
Weights and measures license		\$10-\$25	\$25	
Wood chips		\$10		
Work permit			\$5	
Youth amusement enterprise (See also Teenage club license)		\$75		
Youth amusement supervisor (See also Teenage club license)		\$7		
Zoo:				
Admission	\$2-\$12			
Adopt-an-animal program	\$25-\$1,000			
Animal feed, per portion	\$0.25			
Corporate membership	\$1,000-\$5,000			
Educational classes, per student	\$10			
Educational program-animal encounter/contact station	\$20			
Scout group badge programs, per student	\$1			
Self-guided materials	\$3			
Stroller rentals	\$2			
Travel tours	\$4			
Zoomobile, per hour	\$150			
Zoomobile mileage, per mile	\$1			
Zoo membership	\$45-\$60			
Zoo rental	\$1,000-\$1,200+\$2 per person			

Appendix 4

**New Fees Set within the Last Three Years, Fee Amount,
and Frequency Paid**

Type of Local Government	Fee Type	Fee Amount	Frequency Paid
Counties			
		\$10.00 (first day) \$5.00 (thereafter)	Daily
Ashland	Daily Inmate Housing		Daily
Barron	Internet Access to Tax Information	\$400.00	Annually
	Gravel Pit Reclamation	Depends on Acres, etc.	
Clark	Register of Deeds Technology Fee	\$1.00	Per Document
Columbia	Morgue Fees	\$25.00	Daily—When Applicable
	Death Certificate	\$50.00	When Applicable
	Warrant Pickup Charge	\$50.00	When Applicable
Dodge	Cremation Authorization	\$300.00	As Needed
	Death Certificate	\$25.00	As Needed
	Building Number	\$20.00	As Needed
Eau Claire	Serving Warrants	\$50.00	Per Service Rendered
	Telecom Towers	\$270.00	At Request to Construct
	Boat Launch	\$3.00 \$20.00	Daily Annually
	Deferred Prosecution	\$150.00	Per Participant
	Sheriff Real Estate Sale	\$150.00	Each Request
	Not-Sufficient-Funds Check Charges	20% Bad Check Surcharge	Each Incident Per Hour—Upfront per Client
	Community Service Project Fee	\$0.75	
Fond du Lac	Foreclosure	\$25.00	Annually
Grant	Web Site for Tax Parcels	\$200.00	Annually
Kenosha	Set-Up Accounts Recreation	\$25.00	One Time
	Late Fee	\$5.00	Monthly
	Expedite Vital Records	\$10.00	Upon Request
Langlade	Fairgrounds	Varies	As Used
	Forestry	Varies	As Used
	Campgrounds	\$10.00	As Used
Lincoln	Nonmetallic Mining	\$300.00+\$50 per acre	As Needed
	Electronic Access Fee	\$1.00	Per Document, as Needed
Manitowoc	Nonmetallic Mining Reclamation Fee	\$75.00	Per Acre, Annually

Type of Local Government	Fee Type	Fee Amount	Frequency Paid
Rock	Septic Systems	Varies	Varies
Shawano	Probate Booklet	\$10.00	As Needed
	Jail Health Nurse	\$35.00	Per Hour, as Needed
	School Health Nursing Services	\$4.50	Per Student, as Needed
	Flu Vaccinations	\$15.00	As Needed
	TB Skin Tests	\$5.00	As Needed
	Medicaid Daily Rate	Varies	Monthly
	Private Pay Daily Rate	\$125.00 per day	Monthly
Sheboygan	Hotel/Restaurant Inspection	\$100.00–\$250.00	Annually
	Child Care Certification Fee	\$100.00	Annually
	Photocopies	\$0.25	As Provided
	Discharge Permits	\$500.00	As Provided
	Runway De-Icing Fee	\$0.005	Per Gallon of Jet Fuel Sold
	Directory of Officials	\$2.00	As Sold
	Stewardship Fee	\$200.00	As Parkland Fees Are Paid for Platted Lots
Vernon	Video Reproduction	\$20.00	As Needed
	Cassette Tape Reproduction	\$10.00	As Needed
	Fingerprinting	\$5.00	As Needed
Washburn	Daily Jail Fee	\$5.00	Day 1 Per Day Before Release
	Electronic Monitor Set-Up Fee	\$25.00	Before Release
	Warrant Fee	\$50.00	Monthly
	Juvenile Detention Costs	\$70.00	Monthly
Waukesha	Cellular Tower Licenses	Individual Negotiation	
	Parking at Expo Center		For Events
	Inmate Medical Co-Pay		
	Zoning Fee to Public for Municipalities Utilizing County Planning Department		
	Fee to Municipalities for Yard Waste		
Waupaca	Cremation Fee	\$75.00	Daily by Undertakers
	Geographic Information Systems Fee	For Time and Material	Daily, Special Requests
	Surveyor's Fee	For Time and Material	Daily, Special Requests
	Teen Court Fee	\$15.00	Weekly
	Daily Fees—Jail	\$10.00	Daily if Collectible
	Booking Fees—Jail	\$25.00	Daily if Collectible
Waushara	Park Dedication	Varies	

Type of Local Government	Fee Type	Fee Amount	Frequency Paid
Cities			
Augusta	Soda License	\$5.00	Annually
	Conditional Use Permit	\$100.00	As Needed
	Rezoning Permit	\$100.00	As Needed
Beaver Dam	Assessment Letter	\$10.00	Each Letter Request
	Boat Launch Fees	\$3.00 \$20.00–\$30.00	Daily/Per Launch Annually/Per Season
Berlin	Fingerprinting Fee—Resident	\$10.00	As Needed
	Fingerprinting Fee—Nonresident	\$20.00	As Needed
	Animal Pound Fees	\$5.00 \$25.00 \$50.00	Daily Minimum Per Hour, as Needed—
Boscobel	Location of Property Irons		Each Use
Brillion	Refuse Collection Fee	\$100.00	Annually (Fee Approximate)
	Fire Hydrant Protection	\$15.65–\$2,500	Quarterly—Based on Meter Size
Brodhead	Sewer Hook-Up Fee	\$1,920.00	When Building/Connection Permit Issued
Brookfield	Fees for Planning and Development Review		As Needed
		\$540.40 \$316.79	Single-Family Multifamily With Each Developer's Agreement or Building Permit
Cedarburg	Impact Fee—Library		
	Impact Fee—Police	\$1.63	Per \$1,000 Value
	Impact Fee—Park	\$1,305.83	Single-Family
		\$765.48	Multifamily
Sewer Connection	\$660.00 \$390.00–\$470.00	Single-Family Multifamily/2-Family	
Colby	Fax	\$1.00	Each Page
	Curb Opening	\$25.00	Per Permit
Cudahy	Storm Water	\$4.10	3 Times a Year per District
	Sidewalk		On Tax Roll (Per Cubic Foot)
Delafield	Impact Fees		When Building Permit Issued
	Street Opening Permits	\$75.00	Weekly
	Erosion Control		5-12 Times a Year
	Fire Protection/Sprinklers		5-12 Times a Year
	Temporary Sign	\$100.00	12 Times a Year
Durand	Fire Call Charges	\$500.00	When Service Provided (Fee Amount Is Average)
Elkhorn	Fireworks Permit	\$50.00	Annually
Evansville	Sewer Hook-Up Fee	\$1,000.00	When Building Permit Issued

Type of Local Government	Fee Type	Fee Amount	Frequency Paid
Fennimore	Cut Driveway Opening	\$2.50	Per Front Foot, as Needed
		\$3.00	Daily
Fountain City	Boat Launch Fees	\$30.00	Annually
Green Bay	Vacation of Streets	\$200.00	As Requested
Green Lake	Park Reservation	\$25.00 + Cleanup Cost if Necessary	As Requested
Greenwood	Lot Lines	\$15.00	When Performed
Janesville	Real Estate Search Fee	\$15.00	Monthly
	Right of Way Excavation	\$50.00	As Needed
	Special Assessment Splits	\$300.00	As Needed
	Traffic Research	\$150.00	As Needed
Juneau	Copies	\$0.25	Per Sheet
	Faxes	\$0.15	Per Sheet Sent
		\$0.05	per Sheet Received
	Utility Customer List	\$25.00	As Requested
	Utility Customer Labels	\$30.00	As Service Is Requested
	Dog/Cat Licensing	\$10.00	
	Not-Sufficient-Funds Check Charges	\$25.00	
Lodi	Preliminary Plat Review	\$200.00 + \$40.00 per Lot	As Needed
	Final Plat Review	\$150.00 + \$40.00 per Lot	As Needed
Manawa	Building Permits	\$300.00	Whenever Any New Construction (Fee for New Home) Paid With Initial Building Permit; Based on Connection Size
Mayville	Water Impact Fee	\$25.00	Quarterly
	Parking Permits	\$10.00	Monthly
Menasha	Recreational Fire Permit	\$25.00	As Needed
Menomonie	Parkland Fees	\$400.00	1 Time per Residential Lot
	Park Shelters	\$10.00-\$50.00	Per Use
	Rental Property Inspections	\$10.00	Per Unit Annually
	Fireworks	\$25.00	Annually
	Pet Shop/Kennel/Grooming	\$50.00	Annually
	Amplified Music	\$10.00	Per Event
Mequon	Where Staff Time Is Involved—Various		
Merrill	Vehicle Registration	\$7.00	Per New Vehicle Registration
	Vehicle Registration Renewal	\$3.00	Per Renewal
Milton	Weights and Measures	\$10.00 + Actual Cost	Annually
Milwaukee	Snow and Ice Fee	\$0.2736	Quarterly, per Foot
	Permit Processing Fee	\$3.00	Per Permit; When Permit Applied For

Type of Local Government	Fee Type	Fee Amount	Frequency Paid
Mondovi	Camping Fee	\$10.00	Whenever Someone Camps at City Park; Fee per Night
New Lisbon	Large Item Pick-Up	\$5.00–\$25.00	As Needed
	Police Reports	\$2.00	As Needed
	Photocopying	\$0.10	As Needed
	Conditional Use	\$250.00	As Needed
Niagara	Park Facility Rental	\$10.00–\$50.00	As Used
Oak Creek	Stormwater Management	Varies	Annually
	Engineering Services—Developers	Varies	As Needed
	Commercial Fire Inspection Fee	Varies	As Needed, 2 Times per Year
	Building Plan Review	Varies	As Needed
Omro	Boat Launch	\$4.00 \$15.00	Daily Annually Resident
	Boat Mooring	\$8.00–\$15.00	Nightly
Oshkosh	Boat Launch	\$3.00	Daily; Per Usage
Pittsville	Use of Park	\$35.00	Per Day
Plymouth	Not-Sufficient-Funds Check Charges	\$30.00	Per Check, as Needed
	Tax Amount Requests from Mortgage Companies	\$1.00 or \$10.00	Each, as Needed or Minimum
Portage	Stormwater Management Permit Fee		
Prairie du Chien	Shelter Reservation	\$25.00 \$35.00	Daily (Resident) Daily (Nonresident)
	City Hall Rooms	\$50.00	Per Day
		\$5.00	Daily
		\$10.00	Annually Resident
	Boat Launch Fee	\$20.00	Annually Nonresident
Prescott	Impact Fees		
Rice Lake	Weights and Measures License	\$25.00	Annually
	Weights and Measures Assessment	Based on Contract	Annually
	Tax Exempt Reports	\$10.00	Every 2 Years
Ripon	Cigarette License Fee	\$100.00	Annually
River Falls	Impact Fees		Plat Approval Upon Submittal of Petition
	Annexation Fees	\$200.00 + Review Fee	
	Weights and Measures	\$25.00 + Cost of Inspection	Annually
	Fire Department Response	\$200.00	Per Vehicle, per Accident
	Stormwater Management Fee	\$40.00	Per Acre, as Needed
	Escort Fee—Structure Moving	\$250.00	As Needed
Schofield	Fee For Copies	\$0.25	Per Copy, as Required
Seymour	Park Fee	\$150.00	When New Home Built

Type of Local Government	Fee Type	Fee Amount	Frequency Paid
Sheboygan Falls	Special Assessment Letters	\$10.00	Monthly
	Pump Station Connection Fee	\$1,000.00	As Needed
Sun Prairie	Stormwater Utility Fee/Single Family	\$5.00	Monthly
	Stormwater Utility Fee/Business	Based on Number of Equivalent Runoff Units	
Thorp	Cat Licenses	\$8.00–\$10.00	Annually
	Park Reservations	\$10.00	As Made
	Tree Branch Clipping	\$25.00	Per Hour, as Needed
Tomahawk	Nonprofit Garbage	\$45.00	Quarterly
Watertown	Cat License	\$5.00–\$10.00	Annually
	Sewer Connection Fee	\$2,900.00–\$238,000	Time of Building Permit
	Water Impact Fee	\$1,010.00–\$80,839	Time of Building Permit
Waupaca	Weights and Measures	\$12.50	Annually, per Device
	Background Checks	\$5.00	Daily
	Alarm System	\$15.00	Daily
Wausau	Various Fire Inspections	Varies	
Whitehall	Park Shelter Reservation	\$20.00	Each Reservation
Villages			
Ashwaubenon	Fire Inspection—Reinspection fees	\$40.00	After Violation
	Rubbish Pickup	\$25.00–\$100.00	When Used
	Street Tree Planting	\$120.00	When Planted; Fee Amount Is Average
Brown Deer	Recycling	\$32.50	Annually
	Public Fire Protection		Quarterly; Variance Based on Assessed Improvement Value
Cottage Grove	Not-Sufficient-Funds Check Charges	\$25.00	
	Sign Permits	\$50.00	
Cross Plains	Special Assessment Checks	\$25.00	Per Request
Ellsworth	Water Impact Fee	\$2,200.00	With Building Permit
	Police Impact Fee	\$180.00	With Building Permit
	Library Impact Fee	\$300.00	With Building Permit
	Green Space Fee	\$1,000.00	With Building Permit
Elm Grove	Building Board Review Fee	\$25.00	When Applying
	EMS—Mileage	\$8.00	Per Mile; Per Run
	EMS—Supplies	\$40.00	Per Run
	EMS—Oxygen	\$60.00	Per Run
	Plan Commission Review Fee	\$25.00	When Applying
	Code of Conduct Sign	\$40.00	When Applying

Type of Local Government	Fee Type	Fee Amount	Frequency Paid
Germantown	Water Connection Fee	\$428.87	When Existing Structure Hooks into Water System
		\$2.50	When Purchased, per Map
	Land Use Plan	\$10.00	Black and White
		\$25.00	Color
	Cat License	\$6.00–\$11.00	
Greendale	Curbside Yard Waste Pick-Up	\$20.04	Annual Tax Roll Special Charge
Hartland	Impact Fees		
	Building Permits		
	Geographic Information Systems Maps	Amounts Vary Depending on Size	
	Municipal Building Fees	Varies	
Howard	Weights and Measures	Fee Amount Varies Based on Number of Devices	Annually
Kewaskum	Certified Survey Map Review	\$100.00 + \$20.00 per Lot	
	Conceptual Plan Review	\$100.00–\$150.00	
	Preliminary Plat Review	\$250.00 + \$5.00 per Lot	
	Final Plat Review	\$250.00 + \$5.00 per Lot	
	Developer Agreement	\$220.00	
Marshall	Special Assessment Title Searches	\$15.00	As Needed
	Stormwater Erosion Control Permit	Fee Amount Varies; Generally over \$1,000	As Needed
Mukwonago	Conceptual Site Plan Review	\$135.00	One Time
	Resubmittal of Certified Survey Map, Preliminary or Final Plats	\$185.00	Each Submittal
		\$2.00	Every Time Park
Paddock Lake	Boat Launch	\$10.00	Annually
Pewaukee	Plan Commission Application Fees	Assorted	As Needed
	Assorted Permit and License Fees; i.e. Soda License	\$5.00–\$10.00	Annually
Pleasant Prairie	Building Permits	Varies	When Permit Issued
	Rescue	Varies	Daily
	Membership (Recreation Center)	Varies	Monthly or Annually
	Recreation Center Programs	Varies	
Plover	Room Rental Fees	\$50.00 Average	Per Occurrence/Daily
Prairie du Sac	Subscriber Fee to Mail Committee Agenda	\$40.00	Annually
Rothschild		\$2.00	Daily
	Boat Launch	\$15.00	Season
	Erosion Control Stormwater	\$500.00	As Needed
	Site Plan Fee	\$500.00	As Needed for Commercial, Industrial, or Multifamily Under 5,000 Square Feet

Type of Local Government	Fee Type	Fee Amount	Frequency Paid
	Site Plan Fee	\$1,000.00	As Needed for Commercial, Industrial, or Multifamily over 5,000 Square Feet
	Platting Review Fees		As Billed to Developer
	Engineering and Legal Fees		As Billed to Developer
Saukville	Driveway Permit	\$20.00	As Needed
	Burning Permit	\$15.00	As Needed
Shorewood	Notary	\$0.50	As Needed
	Day Parking	\$5.00	Annually
Slinger	Fireworks	\$3.00	As Needed
	Extra Territorial Land Divisions	\$15.50	As Needed
Wales	Bartender	\$20.00	Annually
Waterford	Fire and Rescue Impact Fee		
West Milwaukee	Sewer Charge	Varies	Quarterly
	Storm Sewer Charge	Varies	Quarterly
West Salem	Parade/Procession	\$25.00	As Applied For
	Hotel/Motel Tax	\$5.00	Annually
	Boulevard Trees	\$5.00	As Applied For
	Developer Fees	Based on Developer	As Applied For
Whitefish Bay	False Alarm	\$150.00	As Billed
	Permits—Building, Electric, etc.	\$40.00 minimum	Daily
Towns			
Cedarburg	Metal Pick-Up Fee	\$25.00	As Needed
	Permit to Work Within Town Right of Way	\$35.00	As Needed
	Restoration Deposit Fee	\$200.00	As Needed
Dunn	Conditional Use Permit Review Fee	\$150.00	As Needed
	Driveway Permit—Residential	\$100.00	As Needed
	Driveway Permit—Farm Access	\$20.00	As Needed
	Land Division—Certified Survey Map	\$150.00	As Needed
	Rezone Review Fee	\$175.00	As Needed
	Tower Siting Review Fee	\$150.00	As Needed
	Special Assessment/Charge Search Fee	\$20.00	As Needed
Freedom	Right-of-Way Permits	\$25.00	As Needed
	Zoning Permits	\$75.00–\$150.00	As Needed
	Certified Survey Map Review	\$75.00	As Needed

Type of Local Government	Fee Type	Fee Amount	Frequency Paid
Grand Chute	Wetland Delineation	\$1,000.00–\$5,000.00	Based on Delineator Quote on Request per Project
	Stormwater Inspection	\$600.00	Per New Project (Less Than 20,000 Square Feet)
Harrison	Copies	\$0.15	Upon Request, per Page
	Sign Application Fee	\$25.00 + \$0.15 per Square Foot	When Application Submitted
Lafayette	Green Space Fee	\$100.00	As Needed, per Lot
Madison	Menu Billing for Ambulance	Varies	Fee Amount
Minocqua	Building Inspection	\$500.00–\$600.00	When Applied For
Mount Pleasant	Licenses (All)	Varies	Annually
	Zoning (All)	Varies	As Needed
	Room Tax	6% Gross Receipts	Monthly
Mukwonago	Impact Fee for Police and Fire	\$521.00	When Lot Created
	Application for Residential Permit	\$100.00	When Subdivision Created
	Application for Allotment	\$100.00	When Subdivision Created
Oconomowoc	Sewer User Fee	\$147.00	Quarterly
Onalaska	Park Shelter Rental	\$50.00	As Rented
	Garbage Bags	\$1.00	As Needed/Purchased
Summit	Road Opening Fee	\$25.00	3 Times per Week
Vernon	Facility Usage	\$25.00	One Time (+\$75 Deposit)
Waukesha	Purchase Recycle Bin	\$5.00	When Purchased
	Rubbish Removal	\$141.63	Annually
Windsor	Room Tax	3% of Room Rate	Quarterly

Appendix 5

Fees that Communities May Implement within the Next Three Years

Type of Fee	County	City	Village	Town
Annual License Fees		Burlington	Pewaukee	
Assessment Letter Fee		Marion		
Assessment Searches			Waunakee	
Board of Public Works Permit Fees		Monroe		
Board Packet Subscription			Waunakee	
Building Permit Fees			Pewaukee	
Business License Fee		Antigo	Rothschild	
		Baraboo		
Cat License			Waunakee	
Certified Survey Map Approval Processing Charge		Juneau		
Digitally Reproduced Maps			Prairie du Sac	
Dog License Fees			Pewaukee	
Driveway Fees				Onalaska
Erosion Control Fees	Rock			
Fire Equipment Fee		Cedarburg		
Fire Inspection Fees		Elkhorn	Ashwaubenon	
		Green Bay		
Fire Number Signs				Onalaska
Fire Protection Fees		Beaver Dam	Greendale	
		Fennimore		
		Kiel		
		Marshfield		
		New Lisbon		
		Tomahawk		
Garbage/Refuse Collection Fee		Beaver Dam	Brown Deer	
		Fennimore		
		New Lisbon		
		Sun Prairie		
		Tomahawk		
		West Bend		
Geographic Information Systems Mapping			Waunakee	
Handicap Parking Penalty Fees		Stevens Point		
Hotel Tax			Sauk City	

Type of Fee	County	City	Village	Town
Impact Fees		Marshfield		Minocqua
		New London		
Impact Fees for Library		River Falls		
Impact Fees for Park, Sewer, Water, and New Facility			Ellsworth	
			Kewaskum	
			Sauk City	
Impact Fees for Recreation Facility			Waunakee	
Impact Fees for Public Fire Protection Equipment				Windsor
Infrastructure Fees			Prairie du Sac	
New Construction Fees			Elm Grove	
Not-Sufficient-Funds Check Charges		Baraboo		
Overnight Parking Lot Fees		Stevens Point		
Park Use, Boat Launching, etc.	Manitowoc			
Participant Fees for Summer Recreation Program and Winter Skating Park		Thorp		
Payment in Lieu of Taxes			Mukwonago	
Property Owners Exchange			Mukwonago	
Real Estate Transfer Fee		New London		
Recreation User Fees		Waupaca		
Sanitation Fee for Septic Systems	Jackson			
Selling of Black Dust, Gravel, Sand		Greenwood		
Special Assessment Levy				Madison
Special Event/Road Use				Dunn
Storm Water Utility Fees	Rock	Antigo	Brown Deer	Freedom
		De Pere	Greendale	
		Fennimore		
		Marshfield		
		Mauston		
		Menasha		
		Sheboygan Falls		
		West Bend		
Subdivision Fees		Portage		
Transit Program—"Destination" Charge to Elderly/Disabled Who Use the Transit Program Services Offered Through Volunteer Drivers	Rock			
Transportation Utility		River Falls		
Utility Connection Fees		Antigo		
Weights and Measures Fees		Antigo	Germantown	
		New London	Holmen	
			Waunakee	

Appendix 6

Types of Fees that Increased 30 Percent or More over the Last Three Years

Type of Local Government	Fees
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Counties

Barron	Marriage License Waiver Fee
Douglas	Not-Sufficient-Funds Check Charges
Eau Claire	Huber Fees
	Building and Zoning Permits
	Camping Fees
	Paper Service (Process)
Lincoln	Conditional Use Permits
	Variances (Zoning)
	Land Use Fees
Shawano	Utility Permits
Sheboygan	Child Care Provider Certification Fee
Washburn	Some Zoning Permit Fees

Cities

Abbotsford	Cigarette License
Barron	Building Permits
Beaver Dam	Cigarette License
Berlin	Special Assessment Letters
	Not-Sufficient-Funds Check Charges
Black River Falls	Garbage Collection at Transfer Station
Boscobel	Building and Zoning Permits
	Special Meeting Charges
	Not-Sufficient-Funds Check Charges
	Peddler's License
Brodhead	Building Permits
Brookfield	Cigarette License
	Ambulance Transport (Basic Life Support)
	Dog Licenses
Cedarburg	Payment in Lieu of Parkland Land Dedication
Fennimore	Appliance Disposal
	Memorial Building Rent—Office Rent
	Memorial Building Rent—Fire Station Rent
	Commercial Garbage—Without Dumpster

Type of Local Government	Fees
Galesville	Variance Application
	Rezone Application
	Conditional Use Permit
Green Bay	Cigarette License
	Letters of Specials
	Class B Beverage License
Hayward	Cigarette License
Lake Geneva	Parking Tickets
Lodi	Sewer Hook-Up Fees
	Park Reservation Fee
Loyal	Cigarette License
Mauston	Building and Zoning Fees
Menomonie	Cigarette License
	Licensed Premises Alteration Fee
	Masseuse/Masseur License
	Massage Establishment
	Duplicate License Fee
	Public Dance Permit
	Taxi Cab Driver
	Transient Merchant
	Youth Amusement Supervisor
Youth Amusement Enterprise	
Merrill	Cigarette License
Milwaukee	Cigarette License
Mondovi	Building Permit Fees
	Bag Prices for Landfill
Monroe	Garbage and Recycling
Nekoosa	Cigarette License
New Lisbon	Swim Passes
	Liquor Licenses
	Camping Fee
New London	Liquor Licenses
	Cigarette License
	Beverage Operator
New Richmond	Kennel License
	Publication Fee for Liquor Licenses
	Operator/Bartender License
	Operator License—Provisional
	Board of Appeals Variance—First Request

Type of Local Government	Fees
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Board of Appeals Variance—Second Request
Annexation
Certified Survey Map
Certified Survey Map—Amended/Revised
Concept Plan
Conditional Use Permit
Extra Territorial Items
Final Plat
Late Fee
Final Plat—Amended/Revised
Preliminary Plat—Amended/Revised
Unlisted Use
Zoning Amendments
Amusement Arcade License
Amusement Device License
Dance Halls
Direct Seller’s Permit
Driveway Permit
Fence Permit
Not-Sufficient-Funds Check Charges
Mobile Home Park Operator
Private Alarm Systems
Private Well Operation Permit
Processions, Parades, Runs, Bicycle Races
Public Dance
Real Estate Tax Information
Refuse Collector
Roller Skating Rinks
Secondhand Article Dealer’s License
Secondhand Jewelry Dealer’s License
Signal Receiving Antenna
Statement of Real Property Status
Street Excavation Permit
Street Privilege Permit
Street Use Permit
Taxicab License
Truck Parking License
Zoning and Occupancy Permit

Type of Local Government	Fees
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Niagara	Sewer Use Fees
Osseo	Operator/Bartender License
	Publication Fee
Rice Lake	Building Permits
River Falls	Stormwater
Spooner	Building Permits—New Buildings
Sun Prairie	Ambulance Fees
Thorp	Swimming Facility Fees
Wausau	Pool Fees
West Allis	Building Inspections and Zoning Permits

Villages

Allouez	Site Plan Review
	Storm Water Management Review
	Liquor Licenses
	False Alarm Charges
DeForest	Special Assessment Search
	Cigarette License
Grafton	Statement of Real Property Status Letters
Hales Corners	Operator's License
	Minimum Building Permit Fee
Hartland	Liquor and Beer Licenses
	Cigarette License
Holmen	Building Permits
Howard	Park Impact Fee
Mukwonago	Liquor Licenses
	Weed Cutting
	Dog and Cat License
Pewaukee	Plan Commission Application Fees
Prairie du Sac	Building Permit Fees
Pulaski	Letters of Specials
	Operator/Bartender License
Rothschild	Liquor Licenses (All Classes)
	Operator/Bartender License
	Cigarette License
Saukville	Assessment Letters
	Class B Liquor Licenses
	Operator/Bartender License—New
	Operator/Bartender License—Renewal

Type of Local Government	Fees
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Union Grove	Liquor Licenses
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Towns	
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Beloit	Annual Boat Launch Pass Fee for Residents
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	Annual Boat Launch Pass Fee for Nonresidents
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	Cemetery Perpetual Care
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Buchanan	Driveway/Culvert
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Dunn	Dog License
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	Class A Beer License
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	Class A Liquor License
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Grand Chute	Water Fee
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Greenville	Park Fee
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Merton	Park Improvement Fund
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Minocqua	Cigarette License
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Mount Pleasant	Cigarette License
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Mukwonago	Conditional Use Application
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	Rezone Application
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	Variance Application
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	Street Opening
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	Amplifier Permit—Individual
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	Amplifier Permit—Establishment
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	Class B Liquor License
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	Cigarette License
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Norway	Building, Electric, Plumbing, Heating, Ventilation, Air Conditioning, Culvert Permits
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Sheboygan	Liquor and Bartender Licenses
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	Driveway Permits
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Somers	Mobile Home License
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Vernon	Liquor Licenses
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Appendix 7

Unique, Innovative, or Particularly Effective Local Government Practices for Fee Revenue Management

Type of Local Government	Practice
Counties	
Kenosha	Not-sufficient-funds check charges, county-wide.
Lincoln	Most fees collected at counter when service/license is purchased.
Cities	
Brookfield	Automated Clearing House collection (direct debit) for utility bills.
Juneau	Pet fancier license of \$20 for owners of more than two cats or two dogs encourages people with more than one cat or dog to register all their pets at one time.
Madison	On-line payment options; not necessarily cost savings but enhanced revenue collection.
Mayville	Automated Clearing House collection.
Medford	City uses a financial software package that is time and cost efficient and improves accuracy. When a customer comes in to pay, the cashier immediately enters the payment into the system, which then automatically updates the balance and posts the payment.
Port Washington	To avoid all charges associated with deposits to the main checking account, deposits are made directly to a savings account which does not have fees.
River Falls	Environmental fee has been very effective. Revenue is used to pay for closed landfill monitoring and any future remediation.
Stevens Point	Automated Clearing House electronic transfer from taxpayer account when taxes are due if taxpayer completes an application annually.
Sun Prairie	Several city departments are using cash register software that links to the city's financial software. This allows transactions to be proofed and posted directly to the general ledger rather than having to be re-entered by the finance department. This provides enhanced controls and saves about a half hour per day of time for the account clerk.
Wausau	Use of lock boxes available in retail locations.
Wisconsin Dells	Installation of a nighttime depository box.
Villages	
Hartland	Barcoding of utility bills and tax bills has been extremely beneficial in reducing errors and creating an accurate record of transactions.
Pleasant Prairie	Automated Clearing House for recreational center members who pay monthly. The members pay an additional \$3 monthly for this service but the retention rate for these members is higher compared to those who make annual payments.
Town	
Grand Chute	"City letters," letters that municipalities send title companies upon request that detail any pending or current special assessments, such as for sidewalk repair, that may not be on the current tax roll, are set up on a prepayment system.