



2011—2015 Capital Improvement Plan

Polk County, Wisconsin

November, 2010



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Introduction and purpose

A capital improvement is a major investment in a long-lived tangible asset. As part of the annual budget process, like most local governments Polk County prepares a five-year capital improvement plan (CIP). The first year of that CIP – expenditures for projects and funding – is incorporated in the annual budget for the following year as a capital budget. The remaining years covered by the CIP are planning estimates to be potentially incorporated in subsequent years' annual budgets.

The CIP identifies Polk County's priority projects that exceed \$25,000 in total cost and have a life expectancy greater than three years. In addition, these are capital projects, meaning that they consist of the purchase of or investment in a tangible asset such as roads and bridges, major computer equipment and software packages, machinery and equipment, buildings and other improvements to real estate, and so forth. The ordinary replacement of vehicles and similar purchases are not included in the CIP but in individual annual operating budgets (although a separate procurement schedule for capital purchases above \$5,000 is incorporated within the budget documentation).

As with any government that emphasizes prudent financial controls, a separate long-term CIP is important the success of financial planning in Polk County. Most of these capital items are very expensive and therefore demand a level of planning and evaluation concerning their purchase above and beyond that available through a single year budget process. Major road and bridge construction or new/substantially renovated buildings are long-lived assets, the consequences of the investment in which will affect county services and operating budgets for years into the future. Larger capital projects are also commonly financed through debt; a well-designed CIP can help the county maintain its credit rating as well as avoid sudden changes in debt service needs and consequent effect on the property tax levy. In addition, a well-designed CIP process can help identify the most economical method of funding such projects.

A well-designed and transparent CIP process is also a valuable means of keeping the public and other stakeholders informed about capital needs and projects, allowing for citizen input and for coordination between other public and private capital projects. The latter is especially important as public infrastructure investment is an essential component of economic development. Finally, orderly maintenance and replacement of facilities, including roads, bridges and public buildings, is critical to the preservation of public investment in these facilities. This orderly maintenance can be best conducted through a long term plan.

The CIP process

In preparing their annual budget submission, Polk County departments are asked to forecast major capital needs in their respective areas, building upon the prior year's CIP. Departments are encouraged to consult with their Governing Committees and other stakeholders in developing these proposals. These requests are transmitted to the Department of Administration for incorporation into the revised CIP and the annual capital budget. In developing the CIP, the Department of Administration uses a basic set of criteria to determine whether to incorporate these requests in the proposed CIP. These criteria include:

- The degree to which the proposed project can be expected to meet the goals and objectives as set by the County Board and the relevant Governing Committee (and the degree to which progress towards these goals can be objectively measured);
- The project's role and effect in preserving public infrastructure investment;
- The effect of the project on the county budget, both in reducing or increasing annual operating or other capital investment costs;
- Any role or effect of the project in improving the public safety of health of Polk County residents, increasing economic development or tax base growth or other clearly demonstrable public benefit; and
- Whether the project is mandated by the federal or state government or will help Polk County meet its mandates.

In each case, that evaluation includes a review of alternative methods of achieving the same goal, including an evaluation of the effect of not undertaking the project.

The next stage of the process is a determination of financing options and feasibility. As funding is of course limited, projects have to compete one with another. A preliminary cost-benefit analysis is undertaken for each as well as a financing analysis including the degree to which the project can help leverage non-County funds or financing options other than through the property tax. Timing of that financing is also a consideration, of course.

The resultant recommendations are, for the first year, incorporated in the Department of Administration's budget recommendation to the County Board. Subsequent recommendations are incorporated in CIP submitted along with the final budget for use as planning estimates.

Use of this document

This document begins with an overall summary and then an allocation by department and by year, showing both projects and funding sources. For each, unless clearly apparent, an explanation of the proposed investment is included. Note that financial constraints have clearly limited the items for inclusion, and no significant expansion in investment is anticipated for the near future. Although projects are listed by year, the resource section provides detail on the amount by which it is anticipated projects will not be funded given likely constraints in levy revenue.

For the longer term, a new column has been added that lists the larger capital projects that would require bonding or other significant non-levy funding in future years, after the period included in this CIP. These projects are included to allow for initial consideration and planning of interim steps and investments. For example, if a substantial investment in new software is likely to occur in six or seven years then any expenditures on upgrades of existing software should be evaluated in that light.

More information

See the county's web site for more budget information at www.co.polk.wi.us or contact the Department of Administration.

**Polk County
5 Year Capital Improvement Plan Summary**

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>	<u>2016-2017</u>
<u>Revenues</u>							
Fund Balance	941,048	34,000	-	160,000	-	1,135,048	325,200
Equipment Replacement Revenues	-	88,000	32,000	32,000	32,000	184,000	32,000
Levy (Property Tax)	1,238,477	1,235,000	1,237,500	1,240,000	1,226,000	6,176,977	481,000
State Transportation Aids	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	5,500,000	1,100,000
Grants	158,825	125,000	-	-	-	283,825	-
Other Borrowed Funds	-	-	-	-	-	-	12,000,000
Unfunded	-	1,362,100	1,866,100	1,370,600	1,669,000	6,267,800	2,114,600
Lime Revenues	75,000	95,000	155,000	165,000	160,000	650,000	
Donations	-	15,000	262,500	-	-	277,500	
Total Revenue	\$ 3,513,350	\$ 4,054,100	\$ 4,653,100	\$ 4,067,600	\$ 4,187,000	\$ 20,475,150	\$ 16,052,800
<u>Expenditures</u>							
A) IT Items	30,000	88,000	32,000	32,000	32,000	214,000	307,000
B) Vehicles	596,350	630,000	630,000	790,000	741,000	3,387,350	1,335,000
C) Other Capital Equipment	405,000	457,000	645,000	600,000	545,000	2,652,000	1,006,000
D) Road Construction / Repairs	2,392,000	2,429,100	2,536,100	2,435,600	2,729,000	12,521,800	3,404,800
E) Facilities, Furniture & Equipment	40,000	400,000	760,000	210,000	140,000	1,550,000	10,000,000
F) Other Items	50,000	50,000	50,000	-	-	150,000	-
Subtotal	\$ 3,513,350	\$ 4,054,100	\$ 4,653,100	\$ 4,067,600	\$ 4,187,000	\$ 20,475,150	\$ 16,052,800
Total	\$ 3,513,350	\$ 4,054,100	\$ 4,653,100	\$ 4,067,600	\$ 4,187,000	\$ 20,475,150	\$ 16,052,800

Polk County
5 Year Capital Improvement Plan Highway Department Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>	<u>2016-17</u>
Tractor Loader Backhoe	-	-	-	-	85,000	85,000	-
Utility Locator/Jetter	-	-	-	-	-	-	70,000
Asphalt Roller	-	-	-	-	-	-	15,000
Boom Truck w/Dump Body	-	-	-	-	-	-	180,000
Message Board	-	-	-	-	-	-	35,000
Truck-Mounted Spray Patcher	-	-	-	-	-	-	200,000
Dedicated Water Truck/Brine Hau	-	-	-	-	-	-	140,000
Subtotal	\$ 380,000	\$ 387,000	\$ 540,000	\$ 410,000	\$ 385,000	\$ 2,102,000	\$ 1,006,000
D) Road Projects							
CTH I1 - Pulverize/Pave	955,500	-	-	-	-	955,500	-
CTH M3/M2 - 20% STP Match	498,200	-	-	-	-	498,200	-
CTH Y1 - Overlay	350,000	-	-	-	-	350,000	-
CTH F2/F3/F4/F4.1 - Chipseal	217,200	-	-	-	-	217,200	-
CTH E4/E3/E6 - Chipseal	272,800	-	-	-	-	272,800	-
CTH E1 - Culvert/Prep work	73,300	-	-	-	-	73,300	-
CTH K & STH 65 Intersection	25,000	-	-	-	-	25,000	-
CTH S1 - Ultra-thin Overlay	-	390,500	-	-	-	390,500	-
CTH T1/T2/T3 Chipseals	-	136,200	-	-	-	136,200	-
CTH GG1 Overlay	-	950,400	-	-	-	950,400	-
CTH 18 - CFalls Bridge (20%-Engineering)	-	34,000	-	-	-	34,000	-
CTH A3/A2 Prep Work	-	93,000	-	-	-	93,000	-
CTH E1 Pulverize/Pave	-	825,000	-	-	-	825,000	-
CTH A3/A2 Ultra-thin Overlay	-	-	710,000	-	-	710,000	-
CTH O1 - Culverts/Ditching	-	-	150,000	-	-	150,000	-
CTH W1 - Pulverize/Pave	-	-	645,000	-	-	645,000	-
CTH EE1 - Overlay	-	-	156,000	-	-	156,000	-
CTH N1/Y2 Chipseals	-	-	211,200	-	-	211,200	-
CTH A1 - Chipseal	-	-	120,600	-	-	120,600	-
CTH W4 - Thin Overlay	-	-	543,300	-	-	543,300	-
CTH O1 - Overlay	-	-	-	960,000	-	960,000	-
CTH X1/I6/G3 - Chipseal	-	-	-	328,800	-	328,800	-
CTH C3 - Ultra-Thin Overlay	-	-	-	636,800	-	636,800	-

Polk County
5 Year Capital Improvement Plan Highway Department Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>	<u>2016-17</u>
CTH I8 - CFalls Bridge(20%-Replacement)	-	-	-	160,000	-	160,000	-
CTH F2 - Wapogasset Box Culvert	-	-	-	350,000	-	350,000	-
CTH G5 - Thin Overlay	-	-	-	-	492,000	492,000	-
CTH D2 - Pulverize/Pave (Part 1)	-	-	-	-	900,000	900,000	-
CTH G6 - Thin Overlay	-	-	-	-	246,000	246,000	-
CTH J1/P1/CC2 - Chip Seals	-	-	-	-	222,000	222,000	-
CTH W2 - Overlay	-	-	-	-	869,000	869,000	-
CTH D2 - Ultra-Thin Overlay (Part	-	-	-	-	-	-	680,000
CTH I1.M2/M3 - Chip Seals	-	-	-	-	-	-	246,600
CTH Z1 - Pulverize/Pave	-	-	-	-	-	-	350,000
CTH V1 - Pulverize/Pave	-	-	-	-	-	-	1,170,000
CTH M1 - 20% Match	-	-	-	-	-	-	325,200
CTH K2/K2.1 - Pulverize/Pave	-	-	-	-	-	-	633,000
Subtotal	\$ 2,392,000	\$ 2,429,100	\$ 2,536,100	\$ 2,435,600	\$ 2,729,000	\$ 12,521,800	\$ 3,404,800
E) Facility Improvements							
Building Needs	40,000	100,000	80,000	60,000	40,000	320,000	10,000,000
Subtotal	\$ 40,000	\$ 100,000	\$ 80,000	\$ 60,000	\$ 40,000	\$ 320,000	\$ 10,000,000
Total	\$ 3,337,000	\$ 3,546,100	\$ 3,786,100	\$ 3,695,600	\$ 3,784,000	\$ 18,148,800	\$ 15,745,800

* The Road Projects Costs are only reflective of the County's portion only.

Polk County
5 Year Capital Improvement Plan Information Technology Department Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>	<u>2016-17</u>
<u>Revenues</u>							
Equipment Replacement Revenues	-	88,000	32,000	32,000	32,000	184,000	32,000
Total Revenue	\$ -	\$ 88,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 184,000	\$ 32,000
<u>Expenditures</u>							
A) IT Items / Equipment							
Virtual Server	-	56,000	-	-	-	56,000	-
Virtualize Workstations	-	32,000	32,000	32,000	32,000	128,000	32,000
Subtotal	\$ -	\$ 88,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 184,000	\$ 32,000
Total	\$ -	\$ 88,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 184,000	\$ 32,000

Polk County
5 Year Capital Improvement Plan Land Information Department Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>	<u>2016-17</u>
<u>Revenues</u>							
Levy (Property Tax)	30,000	-	-	-	-	30,000	-
Total Revenue	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -
<u>Expenditures</u>							
A) IT Items							
Aerial Photography	30,000	-	-	-	-	30,000	-
Subtotal	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -
B) Vehicles							
Vehicles - Survey & Zoning	-	-	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -

Polk County
5 Year Capital Improvement Plan Lime Quarry Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>	<u>2016-17</u>
<u>Revenues</u>							
Lime Revenues	75,000	95,000	155,000	165,000	160,000	650,000	-
Total Revenue	\$ 75,000	\$ 95,000	\$ 155,000	\$ 165,000	\$ 160,000	\$ 650,000	\$ -
<u>Expenditures</u>							
C) Other Capital Equipment							
1/2 Ton Pickup	25,000	-	-	-	-	25,000	-
Seco Vibrating Pan Feeder	-	45,000	-	-	-	45,000	-
Moving Scale	-	-	45,000	-	-	45,000	-
Moving Crusher	-	-	60,000	-	-	60,000	-
Portable Stacker	-	-	-	55,000	-	55,000	-
2-Conveyors	-	-	-	110,000	-	110,000	-
Primary Jaw Crusher	-	-	-	-	160,000	160,000	-
Subtotal	\$ 25,000	\$ 45,000	\$ 105,000	\$ 165,000	\$ 160,000	\$ 500,000	\$ -
F) Other Items							
Reclamation	50,000	50,000	50,000	-	-	150,000	-
Subtotal	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 150,000	\$ -
Total	\$ 75,000	\$ 95,000	\$ 155,000	\$ 165,000	\$ 160,000	\$ 650,000	\$ -

Polk County
5 Year Capital Improvement Plan Parks, Buildings & Solid Waste Department Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>	<u>2016-17</u>
<u>Revenues</u>							
Property Tax (Levy)	71,350	95,000	97,500	100,000	86,000	449,850	-
Donations	-	15,000	262,500	-	-	277,500	-
Unfunded		215,000	320,000	75,000	125,000	735,000	-
Total Revenue Available	\$ 71,350	\$ 325,000	\$ 680,000	\$ 175,000	\$ 211,000	\$ 1,462,350	\$ -
<u>Expenditures</u>							
B) Vehicles							
Dump Truck	-	-	-	-	36,000	36,000	-
Recycling Truck	71,350	-	-	-	75,000	146,350	-
Sub Total Vehicles	\$ 71,350	\$ -	\$ -	\$ -	\$ 111,000	\$ 182,350	\$ -
C) Other Equipment							
Skid Steer	-	25,000	-	25,000	-	50,000	-
Sub Total Equipment	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 50,000	\$ -
E) Facility Improvements							
Parking Lots/Other Imp Gov't Center	-	-	35,000	50,000	-	85,000	-
Sidewalks/entrances	-	-	25,000	-	-	25,000	-
Caulking	-	25,000	-	-	25,000	50,000	-
Roofing	-	-	50,000	-	50,000	100,000	-
update phone system	-	-	-	50,000	-	50,000	-
Elevator at old courthouse	-	80,000	-	-	-	80,000	-
Pool mechanical paint tile etc.	-	25,000	-	-	-	25,000	-
Monument	-	30,000	-	-	-	30,000	-
County board furniture/sound system	-	-	45,000	-	-	45,000	-
Sub Facility Total	\$ -	\$ 160,000	\$ 155,000	\$ 100,000	\$ 75,000	\$ 490,000	\$ -
E) Recycling cold storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E) Fair							
Electrical Upgrades - Main Area	-	30,000	-	-	-	30,000	-
Grandstand	-	-	500,000	-	-	500,000	-
Siding - Barn	-	-	-	25,000	-	25,000	-
Siding - Buildings	-	-	-	25,000	-	25,000	-

Polk County
5 Year Capital Improvement Plan Parks, Buildings & Solid Waste Department Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>	<u>2016-17</u>
Perimeter fence	-	35,000	-	-	-	35,000	-
Horse Barn	-	75,000	-	-	-	75,000	-
New Shower area	-	-	-	-	25,000	25,000	-
Sub Total Fair	\$ -	\$ 140,000	\$ 500,000	\$ 50,000	\$ 25,000	\$ 715,000	\$ -
E) Parks							
Replace boat landing	-	-	25,000	-	-	25,000	-
Sub Total Parks	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -
Total	\$ 71,350	\$ 325,000	\$ 680,000	\$ 175,000	\$ 211,000	\$ 1,462,350	\$ -