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POLK COUNTY

2014 OPERATING AND  
CAPITAL BUDGET

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NOVEMBER 12, 2013

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**Polk County**  
**2014 Operating and Capital Budget**  
**Department Budget Listing**

<b>SUMMARY</b>	<b>Circuit Court 02-101</b>	<b>Jail Assmt 02-201</b>	<b>Fam Court 02-202</b>	<b>Drivers Imp 02-204</b>	<b>Med Exam 04-101</b>	<b>DA 05-101</b>	<b>Clerk 06-101</b>	<b>Dog License 06-805</b>	<b>Buildings 07-101</b>
<b>Revenues</b>									
General Property Tax	510,586	-	-	-	101,610	372,281	320,899	-	1,507,138
Other Taxes	-	-	-	-	-	-	-	-	-
State Aids	169,347	-	-	-	-	62,711	-	-	176,124
License & Fees	-	-	-	-	35,000	-	400	24,925	-
Fines & Forfeitures	114,500	40,000	-	40,000	-	2,200	-	-	-
Public Charge for Services	166,000	-	9,000	-	-	28,377	24,500	-	304,900
Intergovernmental Revenue	-	-	-	-	-	-	24,200	-	16,000
Miscellaneous Revenue	-	-	-	-	-	-	-	-	100
Other Financing Sources	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>960,433</b>	<b>40,000</b>	<b>9,000</b>	<b>40,000</b>	<b>136,610</b>	<b>465,569</b>	<b>369,999</b>	<b>24,925</b>	<b>2,004,262</b>
<b>Expenditures</b>									
Personnel	728,463	-	-	-	85,600	410,475	239,123	-	904,067
Operating - 000	-	-	-	-	-	-	-	-	-
Professional Services	214,923	-	9,000	-	41,025	18,423	51,500	3,750	706,187
Supplies & Expenses	34,616	-	-	-	9,985	31,271	73,616	825	179,358
Fixed Charges	900	-	-	-	-	5,400	5,760	435	1,450
Debt Service	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	-	-	-	19,915	75,000
Capital Outlay	-	-	-	-	-	-	-	-	138,200
Transfers	-	65,000	-	40,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>978,902</b>	<b>65,000</b>	<b>9,000</b>	<b>40,000</b>	<b>136,610</b>	<b>465,569</b>	<b>369,999</b>	<b>24,925</b>	<b>2,004,262</b>
<b>Net Revenue and Expenditures</b>	<b>(18,469)</b>	<b>(25,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>FTE</b>	<b>Circuit Court 02-101</b>	<b>Jail Assmt 02-201</b>	<b>Fam Court 02-202</b>	<b>Drivers Imp 02-204</b>	<b>Med Exam 04-101</b>	<b>DA 05-101</b>	<b>Clerk 06-101</b>	<b>Dog License 06-805</b>	<b>Buildings 07-101</b>
Officials/Administration	1.00	-	-	-	0.60	-	1.00	-	1.00
Professionals	1.00	-	-	-	-	1.00	-	-	-
Technicians/Para-Professionals	-	-	-	-	0.18	2.00	-	-	3.00
Administrative Support	10.00	-	-	-	-	3.94	1.43	-	1.00
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	-	11.67
Protective Service Workers	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>12.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.78</b>	<b>6.94</b>	<b>2.43</b>	<b>-</b>	<b>16.67</b>

**Polk County  
2014 Operating and Capital Budget  
Department Budget Listing**

<b>SUMMARY</b>	<b>Fleet 07-140</b>	<b>Snowmobile 07-243</b>	<b>Lakes Imp 07-807</b>	<b>Park Ded 07-808</b>	<b>ROD 08-101</b>	<b>Treas 09-101</b>	<b>Law Enf 11-101</b>	<b>Emg Mngt 12-101</b>	<b>Reg Plan 13-101</b>
<b>Revenues</b>									
General Property Tax	-	-	-	-	(31,278)	99,760	6,928,530	43,877	135,046
Other Taxes	-	-	-	-	60,000	100	-	-	-
State Aids	-	204,150	-	-	-	108,000	48,593	58,192	-
License & Fees	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	38,000	-	-	-
Public Charge for Services	-	-	-	-	280,000	100	344,120	-	-
Intergovernmental Revenue	133,900	-	-	-	-	-	44,400	-	-
Miscellaneous Revenue	-	-	-	-	-	11,392	48,950	-	-
Other Financing Sources	-	-	-	-	16,192	-	50,288	-	-
<b>Total Income</b>	<b>133,900</b>	<b>204,150</b>	<b>-</b>	<b>-</b>	<b>324,914</b>	<b>257,352</b>	<b>7,464,881</b>	<b>102,069</b>	<b>135,046</b>
<b>Expenditures</b>									
Personnel	-	-	-	-	261,779	187,622	6,148,541	93,634	-
Operating - 000	-	-	-	-	-	-	-	-	-
Professional Services	59,000	191,500	-	15,000	55,285	20,610	645,296	1,700	-
Supplies & Expenses	-	10,900	15,000	-	7,850	43,210	396,099	6,135	-
Fixed Charges	74,900	1,750	-	-	-	2,880	3,329	600	-
Debt Service	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	-	3,030	3,500	-	135,046
Capital Outlay	-	-	-	-	-	-	186,000	-	-
Transfers	-	-	-	-	-	-	82,116	-	-
<b>Total Expenditures</b>	<b>133,900</b>	<b>204,150</b>	<b>15,000</b>	<b>15,000</b>	<b>324,914</b>	<b>257,352</b>	<b>7,464,881</b>	<b>102,069</b>	<b>135,046</b>
<b>Net Revenue and Expenditures</b>	<b>-</b>	<b>-</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>FTE</b>	<b>Fleet 07-140</b>	<b>Snowmobile 07-243</b>	<b>Lakes Imp 07-807</b>	<b>Park Ded 07-808</b>	<b>ROD 08-101</b>	<b>Treas 09-101</b>	<b>Law Enf 11-101</b>	<b>Emg Mngt 12-101</b>	<b>Reg Plan 13-101</b>
Officials/Administration	-	-	-	-	1.00	1.00	2.00	-	-
Professionals	-	-	-	-	-	-	3.00	1.00	-
Technicians/Para-Professionals	-	-	-	-	-	-	11.70	-	-
Administrative Support	-	-	-	-	3.00	2.00	4.80	-	-
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	-	-
Protective Service Workers	-	-	-	-	-	-	55.46	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.00</b>	<b>3.00</b>	<b>76.96</b>	<b>1.00</b>	<b>-</b>

**Polk County**  
**2014 Operating and Capital Budget**  
**Department Budget Listing**

<b>SUMMARY</b>	<b>PH 14-101</b>	<b>PH - Bio 14-209</b>	<b>Birth to 3 14-218</b>	<b>WIC 14-221</b>	<b>Prenatal 14-222</b>	<b>Tobacco 14-223</b>	<b>Repro Health 14-224</b>	<b>Immun 14-226</b>	<b>Consolid 14-227</b>	<b>Enviro 14-228</b>	<b>Radon 14-229</b>
<b>Revenues</b>											
General Property Tax	725,955	-	121,589	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
State Aids	-	167,990	88,837	202,500	-	182,129	45,537	-	54,212	-	8,135
License & Fees	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	141,644	-	55,100	-	65,210	-	179,857	48,581	-	180,560	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	2,216	-
<b>Total Income</b>	<b>867,599</b>	<b>167,990</b>	<b>265,526</b>	<b>202,500</b>	<b>65,210</b>	<b>182,129</b>	<b>225,394</b>	<b>48,581</b>	<b>54,212</b>	<b>182,776</b>	<b>8,135</b>
<b>Expenditures</b>											
Personnel	825,418	120,427	166,240	180,998	61,763	159,901	164,843	24,094	51,106	146,972	5,694
Operating - 000	-	12,536	-	-	-	-	-	-	-	-	-
Professional Services	10,678	14,665	91,920	11,590	150	14,781	10,751	2,333	710	9,250	1,205
Supplies & Expenses	20,827	10,078	5,326	6,482	2,650	5,700	46,650	21,624	2,234	14,849	1,171
Fixed Charges	10,376	10,284	2,040	2,130	647	1,247	3,150	530	162	11,705	65
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	300	-	-	1,300	-	500	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>867,599</b>	<b>167,990</b>	<b>265,526</b>	<b>202,500</b>	<b>65,210</b>	<b>182,129</b>	<b>225,394</b>	<b>48,581</b>	<b>54,212</b>	<b>182,776</b>	<b>8,135</b>
<b>Net Revenue and Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>FTE</b>	<b>PH 14-101</b>	<b>PH - Bio 14-209</b>	<b>Birth to 3 14-218</b>	<b>WIC 14-221</b>	<b>Prenatal 14-222</b>	<b>Tobacco 14-223</b>	<b>Repro Health 14-224</b>	<b>Immun 14-226</b>	<b>Consolid 14-227</b>	<b>Enviro 14-228</b>	<b>Radon 14-229</b>
Officials/Administration	1.00	-	-	-	-	-	-	-	-	-	-
Professionals	5.55	1.45	2.30	1.36	0.70	2.06	1.50	0.20	0.64	1.00	-
Technicians/Para-Professionals	1.15	-	-	0.10	-	-	-	-	-	-	-
Administrative Support	2.90	-	0.80	1.20	0.05	-	0.80	0.10	-	1.00	-
Skilled Craft/Service Maintenance	0.03	-	-	-	-	-	-	-	-	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>10.63</b>	<b>1.45</b>	<b>3.10</b>	<b>2.66</b>	<b>0.75</b>	<b>2.06</b>	<b>2.30</b>	<b>0.30</b>	<b>0.64</b>	<b>2.00</b>	<b>-</b>

**Polk County**  
**2014 Operating and Capital Budget**  
**Department Budget Listing**

<b>SUMMARY</b>	<b>GAM 15-601</b>	<b>HS 16-211</b>	<b>Vets 18-101</b>	<b>Museum 20-101</b>	<b>Extension 21-101</b>	<b>LWRD 22-101</b>	<b>Lime 23-602</b>	<b>Land Info 24-101</b>	<b>WI Septic 24-806</b>	<b>Fair 26-101</b>	<b>Corp Counsel 27-101</b>
<b>Revenues</b>											
General Property Tax	-	3,614,763	145,421	17,533	243,610	334,072	-	359,756	-	22,748	243,096
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
State Aids	-	4,092,492	15,000	-	6,753	228,825	-	300	10,000	-	493,717
License & Fees	-	-	-	-	10	19,600	-	256,000	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	7,892,824	968,201	-	-	11,150	31,861	621,059	127,000	-	-	5,430
Intergovernmental Revenue	-	-	-	-	500	17,400	-	20,000	-	-	-
Miscellaneous Revenue	-	-	-	-	-	3,000	-	-	-	-	-
Other Financing Sources	-	44,000	-	-	-	-	-	28,000	-	-	-
<b>Total Income</b>	<b>7,892,824</b>	<b>8,719,456</b>	<b>160,421</b>	<b>17,533</b>	<b>262,023</b>	<b>634,758</b>	<b>621,059</b>	<b>791,056</b>	<b>10,000</b>	<b>22,748</b>	<b>742,243</b>
<b>Expenditures</b>											
Personnel	5,955,864	4,905,197	130,588	-	92,398	538,908	271,897	735,406	-	-	686,894
Operating - 000	1,435,797	-	-	-	-	-	-	-	-	-	-
Professional Services	25,875	3,284,071	2,448	17,533	138,275	37,025	121,525	33,550	-	11,723	29,239
Supplies & Expenses	4,915	167,099	9,535	-	31,350	58,725	76,667	19,900	-	-	23,510
Fixed Charges	38,016	296,185	-	-	-	-	5,970	2,200	-	25	2,600
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	17,850	-	-	100	-	-	10,000	11,000	-
Capital Outlay	200,000	18,904	-	-	-	-	45,000	-	-	-	-
Transfers	21,677	48,000	-	-	-	-	100,000	-	-	-	-
<b>Total Expenditures</b>	<b>7,682,144</b>	<b>8,719,456</b>	<b>160,421</b>	<b>17,533</b>	<b>262,023</b>	<b>634,758</b>	<b>621,059</b>	<b>791,056</b>	<b>10,000</b>	<b>22,748</b>	<b>742,243</b>
<b>Net Revenue and Expenditures</b>	<b>210,680</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>FTE</b>	<b>GAM 15-601</b>	<b>HS 16-211</b>	<b>Vets 18-101</b>	<b>Museum 20-101</b>	<b>Extension 21-101</b>	<b>LWRD 22-101</b>	<b>Lime 23-602</b>	<b>Land Info 24-101</b>	<b>WI Septic 24-806</b>	<b>Fair 26-101</b>	<b>Corp Counsel 27-101</b>
Officials/Administration	1.00	1.00	1.00	-	-	1.00	1.00	1.00	-	-	2.00
Professionals	9.00	36.00	-	-	-	-	-	3.00	-	-	1.00
Technicians/Para-Professionals	21.60	13.00	-	-	-	5.00	1.00	4.00	-	-	5.00
Administrative Support	4.00	17.20	1.00	-	1.80	1.00	-	1.00	-	-	1.00
Skilled Craft/Service Maintenance	74.05	-	-	-	-	-	1.99	-	-	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>109.65</b>	<b>67.20</b>	<b>2.00</b>	<b>-</b>	<b>1.80</b>	<b>7.00</b>	<b>3.99</b>	<b>9.00</b>	<b>-</b>	<b>-</b>	<b>9.00</b>

**Polk County**  
**2014 Operating and Capital Budget**  
**Department Budget Listing**

<b>SUMMARY</b>	<b>Forester 28-101</b>	<b>Forester 28-241</b>	<b>Highway 29-701</b>	<b>Admin 30-101</b>	<b>Admin-Asset 30-110</b>	<b>Admin-Retire 30-120</b>	<b>Admin - Debt 30-301</b>	<b>Info Tech 32-101</b>	<b>Emp Relations 34-101</b>	<b>Health Ins 32-721</b>
<b>Revenues</b>										
General Property Tax	(90,721)	-	3,098,771	(3,089,385)	-	-	4,167,976	583,301	365,417	20,000
Other Taxes	-	-	-	766,120	-	-	-	-	-	-
State Aids	42,322	20,000	1,509,319	589,999	-	-	-	-	-	-
License & Fees	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	142,899	-	-	4,000	-	-	-	-	1,600	-
Intergovernmental Revenue	-	-	1,967,035	-	-	-	-	146,475	-	6,468,276
Miscellaneous Revenue	-	-	40,800	348,940	-	-	-	-	-	309,860
Other Financing Sources	-	-	-	2,581,196	168,828	65,000	40,000	-	21,677	-
<b>Total Income</b>	<b>94,500</b>	<b>20,000</b>	<b>6,615,925</b>	<b>1,200,870</b>	<b>168,828</b>	<b>65,000</b>	<b>4,207,976</b>	<b>729,776</b>	<b>388,694</b>	<b>6,798,136</b>
<b>Expenditures</b>										
Personnel	76,776	-	2,543,248	668,766	-	109,769	-	477,926	349,231	-
Operating - 000	-	-	1,242,613	-	-	-	-	-	-	-
Professional Services	663	-	289,870	223,189	-	-	-	225,050	28,125	6,798,136
Supplies & Expenses	17,061	20,000	1,940,664	13,315	-	-	-	26,800	8,038	-
Fixed Charges	-	-	102,105	291,600	-	-	-	-	3,300	-
Debt Service	-	-	-	-	-	-	4,207,976	-	-	-
Other Grants Contributions	-	-	-	4,000	-	-	-	-	-	-
Capital Outlay	-	-	-	-	25,000	-	-	-	-	-
Transfers	-	-	387,425	65,000	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>94,500</b>	<b>20,000</b>	<b>6,505,925</b>	<b>1,265,870</b>	<b>25,000</b>	<b>109,769</b>	<b>4,207,976</b>	<b>729,776</b>	<b>388,694</b>	<b>6,798,136</b>
<b>Net Revenue and Expenditures</b>	<b>-</b>	<b>-</b>	<b>110,000</b>	<b>(65,000)</b>	<b>143,828</b>	<b>(44,769)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>FTE</b>	<b>Forester 28-101</b>	<b>Forester 28-241</b>	<b>Highway 29-701</b>	<b>Admin 30-101</b>	<b>Admin-Asset 30-110</b>	<b>Admin-Retire 30-120</b>	<b>Admin-Debt 30-301</b>	<b>Info Tech 32-101</b>	<b>Emp Relations 34-101</b>	<b>Health Ins 34-721</b>
Officials/Administration	-	-	1.00	1.00	-	-	-	1.00	1.00	-
Professionals	1.00	-	4.00	2.00	-	-	-	1.00	1.00	-
Technicians/Para-Professionals	-	-	2.00	-	-	-	-	3.00	-	-
Administrative Support	-	-	1.00	1.60	-	-	-	-	2.00	-
Skilled Craft/Service Maintenance	-	-	29.16	-	-	-	-	-	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1.00</b>	<b>-</b>	<b>37.16</b>	<b>4.60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5.00</b>	<b>4.00</b>	<b>-</b>

**Polk County  
2014 Operating and Capital Budget  
Department Budget Listing**

<b>SUMMARY</b>	<b>ADRC 36-212</b>	<b>Totals</b>
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<b>Revenues</b>		
General Property Tax	111,653	<b>20,984,004</b>
Other Taxes	-	<b>826,220</b>
State Aids	1,297,247	<b>9,882,431</b>
License & Fees	-	<b>335,935</b>
Fines & Forfeitures	-	<b>234,700</b>
Public Charge for Services	122,000	<b>11,755,973</b>
Intergovernmental Revenue	-	<b>8,838,186</b>
Miscellaneous Revenue	400	<b>763,442</b>
Other Financing Sources	-	<b>3,017,397</b>
<b>Total Income</b>	<b>1,531,300</b>	<b>56,638,288</b>

<b>Expenditures</b>		
Personnel	836,058	<b>29,345,686</b>
Operating - 000	-	<b>2,690,946</b>
Professional Services	55,225	<b>13,522,754</b>
Supplies & Expenses	230,561	<b>3,594,596</b>
Fixed Charges	34,930	<b>916,671</b>
Debt Service	-	<b>4,207,976</b>
Other Grants Contributions	374,526	<b>656,067</b>
Capital Outlay	-	<b>613,104</b>
Transfers	-	<b>809,218</b>
<b>Total Expenditures</b>	<b>1,531,300</b>	<b>56,357,018</b>
<b>Net Revenue and Expenditures</b>	<b>-</b>	<b>281,270</b>

<b>FTE</b>	<b>ADRC 36-212</b>	<b>Totals</b>
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Officials/Administration	1.00	<b>21.60</b>
Professionals	6.00	<b>86.76</b>
Technicians/Para-Professionals	-	<b>72.73</b>
Administrative Support	3.00	<b>67.62</b>
Skilled Craft/Service Maintenance	2.80	<b>119.70</b>
Protective Service Workers	-	<b>55.46</b>
<b>Total</b>	<b>12.80</b>	<b>423.87</b>

## Highlights, 2014 Budget

The 2014 budget recommendation follows the direction set by the Polk County Board of Supervisors to efficiently and effectively provide for services. Specifically, this recommendation is intended to address several goals assigned by the County Board:

- **No increase in property taxes.** For the third year in a row, the proposed budget does not increase the county portion of the property tax levy, setting a level of \$20,989,554, slightly below the 2012 levy of \$21,991,492.
- **Smaller, more efficient government.** The 2014 budget continues the transition to a smaller, more efficient government. A net 5.8 positions were eliminated and, following recent Board action, the home care program is discontinued. In addition, it is proposed that a concerted effort be implemented beginning next year to review service delivery so as to provide better service to citizens and at a lower cost.
- **Personnel system reform.** Like that of most governments, the County's personnel classification system is not as conducive to recruitment and retention as it could be. The number and complexity of different job classifications makes lateral transfers difficult, and there are no clear career paths to encourage retention. In addition, compensation is often compressed, meaning that the difference between supervisory and non-supervisory pay is excessively small, and often above market for entry-level positions. This budget includes savings from this recalibration, and funding for development of a new classification system.
- **Paying down debt.** The 2014 budget proposal fully funds County debt service of \$4.2 million, near the peak amount in 2013.
- **Structurally balanced budget.** All ongoing expenditures are funded through ongoing revenues for 2014; one-time funding is only used for one-time expenditures.
- **Solid fund balance.** The recommended unassigned fund balance remains at least 25% of General Fund expenditures.
- **Transparent process.** All relevant budgetary materials posted on the Internet once released, and the policy on budget consideration provided for the opportunity for every committee to review and recommend amendments to the budget in public meetings with the opportunity for public comment.

**2014  
BUDGET**

**2010 - 2014 SUMMARY**

<b>SUMMARY</b>		<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>Revenues</b>						
General Property Tax	Minus Act 150/Bridge	20,665,600	21,020,119	20,991,492	20,989,554	20,984,004
Other Taxes	Minus 203 sales tax	923,433	915,946	826,120	826,220	826,220
State Aids		10,845,627	9,973,006	8,624,982	8,773,008	9,882,431
License & Fees		296,947	274,987	316,035	326,435	335,935
Fines and Forfeitures		280,131	280,416	251,100	241,850	234,700
Public Charge for Services		12,843,314	13,053,442	12,370,451	12,824,133	11,755,973
Intergovernmental Revenue		6,839,672	7,770,035	7,724,883	8,350,248	8,838,186
Misc Revenue		1,968,557	894,982	1,017,050	874,505	763,442
Other Financing Sources		4,718,763	2,544,743	3,184,185	3,241,863	3,017,397
<b>Total Income</b>		<b>59,382,044</b>	<b>56,727,676</b>	<b>55,306,298</b>	<b>56,447,816</b>	<b>56,638,288</b>
<b>Expenditures</b>						
Personnel		29,053,142	27,270,393	29,434,035	29,387,191	29,345,686
Operating - 000		16,446,605	11,898,995	2,860,420	2,940,749	2,690,946
Professional Services		7,219,413	7,474,404	12,163,462	13,134,692	13,522,754
Supplies & Expenses		4,621,471	3,669,389	3,765,091	3,710,849	3,594,596
Fixed Charges		740,520	4,764,752	963,036	962,583	916,671
Debt service		3,753	2,263	4,134,842	4,216,439	4,207,976
Grant Contribution	Minus Act 150	904,526	865,075	514,806	718,513	656,067
Capital Outlay	Minus Bridge Aid	801,502	483,865	404,724	1,063,806	613,104
Transfers	Minus 203 sales tax	355,044	410,268	1,413,414	982,737	809,218
<b>Total Expenditures</b>		<b>60,145,976</b>	<b>56,839,404</b>	<b>55,653,830</b>	<b>57,117,559</b>	<b>56,357,018</b>
<b>Net Revenue and Expenditures</b>		<b>(763,932)</b>	<b>(111,728)</b>	<b>(347,532)</b>	<b>(669,743)</b>	<b>281,270</b>
<b>FTE</b>						
Officials/Administration		24.5	24.5	22.5	20.85	21.60
Professionals		45.6	45.7	90.11	91.11	86.76
Technicians/Para-Professionals		108.79	108.25	79.92	73.33	72.73
Administrative Support		89.54	87.19	67.88	68.95	67.62
Skilled Craft/Service Maintenance		126.17	125.64	119.57	120.99	119.70
Protective Service Workers		59.6	58.5	55.25	54.45	55.46
<b>Total</b>		<b>454.20</b>	<b>449.78</b>	<b>435.23</b>	<b>429.68</b>	<b>423.87</b>



## 2014 Budget and Levy by Fund

Fund	2,014 Levy	Total Revenues	Non-Levy Revenues	Expenditures	Fund Balance Increased/(Used)*
General Fund	9,849,252	18,133,356	8,284,104	18,216,825	(83,469)
Retirement Account (GF)	-	65,000	65,000	109,769	(44,769)
Asset Protection and Internal Investment	-	168,828	168,828	25,000	143,828
Fleet	-	133,900	133,900	133,900	-
Jail Assessment (GF)	-	40,000	40,000	65,000	(25,000)
Family Court Counseling (GF)	-	9,000	9,000	9,000	-
County Sales Tax	-	2,500,000	2,500,000	2,500,000	-
Drivers' Improvement (GF)	-	40,000	40,000	40,000	-
Human Services	3,614,763	8,719,456	5,104,693	8,719,456	-
Aging and Disability Resource Center	111,653	1,531,300	1,419,647	1,531,300	-
Public Health - Bioterrorism	-	167,990	167,990	167,990	-
Public Health - Birth to Three	121,589	265,526	143,937	265,526	-
Public Health - WIC	-	202,500	202,500	202,500	-
Public Health - Prenatal Care	-	65,210	65,210	65,210	-
Public Health - Tobacco Coalition	-	182,129	182,129	182,129	-
Public Health - Reproductive Health	-	225,394	225,394	225,394	-
Public Health - Immunization	-	48,581	48,581	48,581	-
Public Health - Consolidated Contract	-	54,212	54,212	54,212	-
Public Health - Environmental	-	182,776	182,776	182,776	-
Public Health - Radon	-	8,135	8,135	8,135	-
Forestry	-	20,000	20,000	20,000	-
Buildings and Parks - Trails	-	204,150	204,150	204,150	-
Debt Service	4,167,976	4,207,976	40,000	4,207,976	-
Golden Age Manor	-	7,892,824	7,892,824	7,682,144	210,680
Lime Quarry	-	621,059	621,059	621,059	-
Highway	3,098,771	6,615,925	3,517,154	6,505,925	110,000
Health Insurance	20,000	6,798,136	6,778,136	6,798,136	-
Dog License	-	24,925	24,925	24,925	-
Septic System	-	10,000	10,000	10,000	-
Lakes Improvement	-	-	-	15,000	(15,000)
Park Dedication	-	-	-	15,000	(15,000)
<b>County Operating Levy</b>	<b>20,984,004</b>	<b>59,138,288</b>	<b>38,154,284</b>	<b>58,857,018</b>	<b>281,270</b>
Library Act 150	559,908	559,908		559,908	
Bridge Aid	-	-		-	
<b>Total Levy</b>	<b>\$ 21,543,912</b>	<b>\$ 59,698,196</b>		<b>\$ 59,416,926</b>	

County Tax Rate	5.2847
Act 150 Tax Rate	0.1410
Bridge Aid Tax Rate	-
<b>Total</b>	<b>\$ 5.4257</b>

**County Equalized Value** **\$ 3,970,704,700**<sup>10</sup>

\* See preceding table for explanation

**County Board Priorities**  
**Ten Highest-Ranked Programs by Importance and 2014 Initiatives**

<b>Ranking</b>	<b>Program</b>	<b>2014 Initiative</b>
1	Administration: Public Financial Management	Initiative to consolidate financial reporting with GAM and Human Services; increased in-house audit preparation
2	County Clerk: Election Administration	\$1,000 additional funding for election materials
3	Administration: General Management and Board Support	\$7,500 set aside for Board technology improvements including possible agenda management system or hardware upgrades
4	Corp Counsel: Child Support	Increased funding for training and development
5	Law Enforcement: Emergency communication & management	Initial funding for technology improvement planning in Administration budget including next generation 911
6	Veteran Services	Public outreach initiative incorporated in the budget
7	Corporation Counsel	Funding for intern to assist with policy and ordinance codification
8	District Attorney: Criminal cases	Additional funding for support staff
9	Buildings: Building Maintenance	Potential for internal loan for energy efficiency projects
10	Law Enforcement: Field services	Internal loan for water patrol

**Five Lowest-Ranked Programs by Importance and 2014 Initiatives**

<b>Ranking</b>	<b>Program</b>	<b>2014 Initiative</b>
38	Land Information: Planning	Greater assignment of resources to ordinance rewrite in 2013-14
39	Public Health: Home Care	Program closing
40	Golden Age Manor	No levy support in the 2014 budget
41	Information Center	Program to be reviewed in 2014
42	West Central Regional Planning	No change possible until 2014