
POLK COUNTY

2016 OPERATING AND CAPITAL BUDGET RECOMMENDATION



DANA FREY, COUNTY ADMINISTRATOR
SEPTEMBER 15, 2015

TABLE OF CONTENTS

Letter of transmittal 1

Revenues and expenditures by economic classification 7

Proposed levy allocation by department 8

Revenues and expenditures by department 9

Asset fund allocations 15

September 15, 2015

TO: Polk County Board of Supervisors

FROM: Dana Frey, County Administrator

SUBJECT: Polk County 2016 Operating and Capital Budget Recommendations

It is my honor to present you with a budget recommendation for 2016 for your consideration and in compliance with my responsibilities under Wisconsin Statutes section 59.18. A summary of this budget recommendation is attached along with supporting documentation; full detailed information is available from the department of administration on any department or expenditure category (and of course on any other relevant financial subject).

Economically, the growth in employment and retail sales identified over two years ago is continuing, with employment now above its pre-recession level and sales tax collections continuing to set records. The County's equalized value continues to improve, growing by two percent, and residential real estate values continue to climb. As in the past several years, however, there are serious restrictions on revenues both because of the state-imposed levy cap and the historically low rates of return on the County's investments. However, the County's debt service is returning to more manageable levels, which provides limited breathing room for operating budgets.

As noted in past discussions, constraints on revenues will, along with increasing demands for services and other cost increases, force local governments to change. This may be either in a transition, or an orderly and planned process towards a known future, or a transformation, unplanned and uncontrolled changes towards an unknown end. With your leadership, Polk County has taken steps to control its own future, and this budget proposal continues that progress. This budget continues to limit the future impact of past decisions by taking major steps to actively manage the County's debt instead of reacting to escalating debt service costs. In addition, for the first time this budget recommendation incorporates detailed planning estimates for 2017 and 2018, allowing for longer term planning and stable budgeting. This budget recommendation is balanced for the three-year period, although danger signs appear in 2018 and, if revenues or if significant expenditure savings cannot be found by 2019, major restructuring will be required.

This budget proposal also incorporates some long-overdue reorganization to improve service delivery for the public and increase efficiency. First, it is proposed that the current fragmented, patchwork system of service delivery in public health, assistance for children and families, economic support, and behavioral health be streamlined through the formation of a new Community Services Division of Polk County Government. A recent review of service delivery by an outside consultant has strongly recommended such a change, noting the increase in efficiency and improvement of services through a single intake system and better collaboration between agencies.

Coupled with this is a proposed substantial overhaul of how Polk County provides mental health services. Over the past several months, I have had a number of discussions with County staff and others, culminating in a decision to undertake a diagnostic assessment of the County's mental health clinic. Although the assessment is nowhere near final, the preliminary results are encouraging: the need for the clinic is clearly there and the staff are very competent and very motivated. What is lacking is modernization of systems, including software and records storage, better definition of roles and responsibilities, marketing and education, and a revamped organizational structure. To that end, I am recommending that the clinic receive funding from the Asset Fund of approximately \$325,000, with \$250,000 set aside for new management software and \$75,000 set aside for assistance with reorganization and restructuring. This loan would be paid back over a five year period.

Third, it is also proposed that Polk County consider establishment of a business office, combining aspects of the Clerk and Treasurer as well as other agencies to handle all payments and to provide simple services. It is also recommended that this office be open longer hours than other agencies, allowing citizens to access services before or after work.

Fourth, it is proposed that all fiscal services be coordinated through the Department of Administration and, as Corporation Counsel has recommended, that the County Administrator not serve as the department head. As with the overall organization, fragmentation in fiscal services does not serve the County well, and the Administration Director would be given authority over methodology, reporting, budgeting and financial controls over all fiscal staff regardless of department. In a similar vein and as recommended by Corporation Counsel, I am also proposing that the position of Deputy County Administrator be created to serve as Acting Administrator in my absence.

Note that all of these changes would be implemented without any significant increase in average property taxes: for the sixth year in a row, taxes on the average home will be about the same as in the preceding year. In addition, the planning estimates for 2017

and 2018 also do not propose any significant increase in levy even though it is proposed that the County consider addressing its greatest infrastructure problem: the obsolescent Highway Department facility. Adequate reserves and new debt service capacity will allow for a modest new or redeveloped facility without any increase in levy. All told, these actions mean that taxpayers can be confident that the County share of their property tax bill will not increase significantly, if at all, for the foreseeable future.

The recommended overall budget expenditure is \$58,879,096, an reduction of \$2,448,288 from the 2015 adopted budget. This decrease is largely because of the early payment of a 2007 bond in 2015. Following the "last dollar levy" principle defined in the budget preparation and execution policy¹ the final property tax levy recommendation is \$21,460,018, a 1.4% increase from the 2015 actual property tax levy. This levy amount is within the state-imposed levy cap.

Budget goals and objectives:

There are three basic objectives to a budget process: to improve fiscal discipline and budget transparency, to allocate funds in accord with County Board priorities, and to improve the effectiveness and efficiency of public expenditures. This budget proposal continues to make progress towards fiscal discipline through assurances of future sustainability and conservative, realistic revenue and expenditure estimates. Fiscal transparency is enhanced by the incorporation of all funds in a single budget, with County Board action required to retain any dedicated accounts, and all fees and charges listed on a separate, comprehensive fee schedule. In addition, the proposed budget also incorporates an initiative to help move all departments and funds to the same general ledger as the County's general fund in preparation for a longer-term replacement of the County's financial software and improved budget reporting.

Allocation in accord with County Board priorities is improved by linking department narratives to the strategic and comprehensive plans and by specifically addressing the issues raised above. Additionally, Board prioritization sessions have provided input on programs considered important and, in preparing the budget, opportunities for increased services or performance in these areas were considered. It is also the intent of this process that governing committees have maximum opportunity for input and policymaking in considering and making recommendations on the annual budget.

Efficiency and effectiveness continue to be addressed through program restructuring and by specific initiatives to improve resource utilization in certain areas. This proposal

¹ In allocating revenues, all non-levy revenues must be calculated before property tax levy is assigned, assuring the lowest tax level for any given budget

continues to treat enterprises as stand-alone businesses, providing directors the ability to reduce costs as needed to assure profitability. All programs will again be matched with key performance indicators and, for selected programs, a logical framework will be prepared, showing how program activities link to results sought by the County Board and how progress towards those results can be measured. Finally, this budget also proposes to begin an initiative towards redefining how citizens can best access county services, taking into account improvements in technology and changing citizen needs.

Summary of Recommendations

These budget recommendations were developed through a process that began in late 2014. Every department was asked to submit an initial budget request that included no additional levy support in operating or capital expenditures but did include an increased cost for compensation and benefits. Following, administration met with departments to determine potential opportunities for savings above and beyond the baseline amount in coming to a final recommendation. Once again, the cooperation and assistance received from every department head was outstanding.

Revenues:

In developing the 2016 budget proposal, it was once again assumed that non-tax revenues would generally be frozen (unless there was reason to know or believe otherwise, i.e. amounts were certified or there was strong likelihood of a decrease in funding). State aid is expected to stay about the same as in 2015, with cuts in a few areas notably recycling at about \$32,000.

Substantially improved sales tax collections have been reflected in an increased forecast of \$2,900,000, an amount below the forecast recently supplied by the Wisconsin Counties Association and that forecast by Polk County's own time series model. It does appear that the rate of increase in sales tax revenue has slowed, however, so the forecast for 2016 through 2018 is for a 2.6 percent increase each year. The forecast for interest earnings remains at an historically low level, with some modest increase in the later years. The August 2015 interest rate for investments made in the Wisconsin Local Government Investment Pool was 0.13%.

Revenue from charges for services is expected to be up slightly from 2016 with the recovery of the housing market, and intergovernmental revenue remains at a high level as a result of work done by the Highway Department for other jurisdictions. Other revenues, notably fees and fines, remain relatively flat.

The last dollar levy principle requires that the property tax recommendation follow the assignment of all revenues, effectively making it the resource of last resort in preparing a budget recommendation. In normal circumstances, once a minimum level of expenditures had been determined, options are considered to fill the resultant gap; the final figure derived is levy. However, these are not normal circumstances: not only has State aid been frozen – or, in many cases, cut – but the levy is only allowed to rise for new construction, perhaps one percent per year. As the levy cap is based on the prior year's levy, it is therefore recommended that the full authorized levy amount be taken for 2016, with any revenues above expenditures dedicated allocated to the contingency fund and or assigned to other funds such as the Asset Fund. This would result in a levy of 1.4%. Note that this increase is well below that for the average county of 1.8% as estimated by the Legislative Fiscal Bureau.

Although change in the amount in the county share of the tax is impossible to predict for any individual taxpayer, it is possible to predict that the average taxpayer will see very little change in his or her county tax due to the effect of new construction. As the county levy only accounts for about 20 percent of the total, change in school district and town/village/city levies will have a far greater impact on the total tax bill.

Total revenues are recommended to be \$58,725,182, a 2.4% decrease from the 2015 budget amount, with much of this decrease due to early repayment of the 2007 bond in 2015. This total revenue amount has not changed appreciably since 2012. Table 1, attached, provides greater detail on revenues and collection history.

Expenditures:

Total expenditures are recommended at \$58,879,096, a decrease of \$2,448,288 from the 2015 budget amount. This is also affected by the prepayment of the 2007 bond. Personnel costs increase very slightly, despite a recommended compensation adjustment and increase in benefit costs. Overall staffing is relatively unchanged.

Four years ago, the County Board acted to establish a new asset protection fund to provide revolving loans for major capital projects or other investments. This year, it is again proposed that the loan fund be appropriated to reduce future costs for four initiatives: new electronic medical records software and implementation in the Behavioral Health Clinic, exterior lighting in the Government Center, and a study of building options for the Highway Department. All are to be repaid by the departments listed.

There are very few areas where significant increases in levy revenues are needed to maintain constant services. One area is recycling, with the need for a new truck and a

cut in state aid. Together, these changes require an increase in levy support of \$88,000. There is funding for an imaging system to replace and supplant one used in the Register of Deeds of \$18,000, another \$270,000 is assigned to Human Services to offset placement cost increases, and it is recommended that \$150,000 be transferred to the Contingency Fund given the large costs of court cases late this year.

Fund balance:

This budget recommendation again complies with the County Board's directive that the general fund undesignated fund balance equal at least 20 percent of general fund expenditures, again with a recommendation that the unassigned fund balance be held at least 30 percent of general fund expenditures. Another recession, or lengthening of the current excruciatingly slow recovery, will also affect State and Federal collections; this, along with the state of Federal finances, makes future reductions in county aid inevitable. Some of these reductions may come without adequate notice for the County to respond, meaning that a reserve may prove necessary to avoid major service disruptions or costly layoffs.

Capital improvements:

The 2015 budget recommendation also incorporates a capital improvement planning process, in part linked to the asset protection and internal investment fund. As was the case last year, the amounts for 2016 are incorporated in the budget recommendation directly, and will be separately identified in a capital improvement plan for those items over \$25,000 and in a budget annex for items over \$5,000. The five-year plan will be released as a separate document within a few days.

Future budget implications:

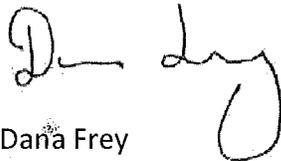
As in the past, the intent in preparing this budget was to both ensure it was structurally balanced, meaning that all continuing expenditures and, to the extent possible, to reduce future liabilities. That effort has so far been successful. The 2016 budget recommendation contains two forward year budgets for 2017 and 2018; these budgets are balanced, and the intent of their inclusion is to provide the County Board a real-time assessment of the impact of changes to the 2016 budget on future years. It is highly unlikely that either the levy cap will be lifted, new revenues assigned or the state aid cuts restored by the time counties prepare their 2017 budgets. However, 2018 is a critical turning point: the state legislature will need to make a decision on these issues as part of their budget deliberations in 2017 or else the role of county government in Wisconsin will need to be redefined. This budget is intended to position the Polk County Board two years from now to respond to that state decision. The 2018 budget close to

balanced; if the 2017 legislature continues to follow the path of freezing or cutting local revenues the County Board will have over a year to determine which programs should be cut or eliminated. Note that these cuts will need to be substantial.

Conclusions and implications

The 2016 budget recommendation continues the transition to a smaller, more efficient government, one more flexible and responsive in service provision, more competitive in the market for talent, and altogether better at providing the services citizens want and are willing to pay for. As noted last year, this is not an easy or rapid transition: the temptation is to wait and see what happens. However, doing so would risk the very outcome we most wish to avoid: having a future set for the County rather than having the County set its own future, entering into a transformation rather than a transition process.

Respectfully submitted,



Dana Frey
County Administrator

TABLE 3

SUMMARY BY ECONOMIC CLASSIFICATION

2011 - 2016

SUMMARY	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Revenue						
General Property Tax	21,605,703	21,011,115	21,075,507	20,984,004	21,170,122	20,919,042
Minus Act 150/Bridge						
Minus 203 sales tax	915,946	919,519	825,136	819,159	736,170	746,145
Other Taxes	9,973,006	9,278,587	8,833,334	9,420,290	10,150,596	10,356,876
State Aids	274,987	278,988	290,942	315,832	324,842	331,041
License & Fees	280,416	255,213	249,154	218,080	235,900	219,050
Fine and Forfeitures	13,053,442	13,881,432	13,758,950	13,244,856	12,085,067	12,141,088
Public Charge for Services	7,770,035	7,882,443	8,565,226	9,134,460	9,299,559	9,082,660
Intergovernmental Revenue	3,160,982	1,209,376	1,300,149	1,196,546	925,501	903,560
Misc Revenue	2,544,743	4,073,666	3,114,763	3,359,849	5,232,719	3,473,168
Other Financing Sources						
Total Income	59,579,260	58,790,338	58,013,160	58,693,077	60,160,476	58,172,629
Expense						
Personnel Services	29,635,566	28,819,348	29,096,981	28,990,318	29,793,958	30,177,543
Operating - 000	11,966,846	3,548,727	2,725,735	1,835,168	1,863,067	1,769,311
Minus Bridge Aid						
Contractual Services	7,474,404	7,404,049	7,135,075	7,787,975	7,704,099	8,430,960
Supplies & Expenses	3,669,389	3,776,259	3,133,551	3,729,377	3,901,279	4,087,721
Fixed Charges	4,764,752	7,686,577	7,442,585	6,602,447	8,421,226	7,998,025
Debt Service	2,263	3,392,310	4,215,600	4,206,502	5,551,651	3,187,401
Grants, Contributions, Inde	905,349	1,714,739	1,724,775	1,749,968	703,053	735,503
Capital Outlay	441,740	274,857	522,863	286,711	1,257,687	1,175,489
Cost Reallocation	410,269	1,591,848	1,033,534	1,177,094	2,131,365	614,543
Total Expense	59,270,579	58,208,715	57,030,699	56,365,559	61,327,384	58,176,496
Net Revenue and Expenditures	308,682	581,623	982,461	2,327,518	(1,166,908)	(3,867)
FTE						
Professionals	45.70	90.11	91.11	86.76	90.41	70.10
Technicians/Para-Professionals	108.25	79.92	73.33	72.73	68.65	55.70
Administrative Support	87.19	67.88	68.95	67.62	66.18	77.40
Skilled Craft/Service Maintenance	125.64	119.57	120.99	119.70	120.99	123.45
Protective Service Workers	58.50	55.25	54.45	55.46	54.94	55.44
Officials/Administrators	24.50	22.50	20.85	21.60	21.60	39.60
Total	449.78	435.23	429.68	423.87	422.77	421.69

Proposed Levy Allocation By Department

		<u>2016 Levy</u>	<u>2015 Levy</u>	<u>Difference</u>
ADMINISTRATION	101	(3,310,267)	(3,088,294)	221,973
ADMINISTRATION	102	150,000	0	(150,000)
ADMINISTRATION	301	3,147,401	3,861,651	714,250
ADMINISTRATION	457	81,939	80,000	(1,939)
ADRC	212	110,785	110,785	0
BLDG, PARKS, RECYCLING	101	1,648,606	1,527,306	(121,300)
CIRCUIT COURT	101	623,680	580,514	(43,166)
CORP CONUSEL/CHILD SUPPO	101	254,002	233,766	(20,236)
COUNTY CLERK	101	363,709	334,388	(29,321)
DISTRICT ATTORNEY	101	394,897	367,897	(27,000)
EMERGENCY MANAGEMENT	101	49,211	46,188	(3,023)
EMPLOYEE RELATIONS	101	383,737	364,596	(19,141)
FAIR	101	22,748	22,748	0
FORESTRY	101	(73,845)	(78,974)	(5,129)
HIGHWAY	701	3,144,868	3,086,675	(58,193)
HUMAN SEVICES	211	3,885,545	3,611,103	(274,442)
INFORMATION TECHNOLOGY	101	571,927	554,254	(17,673)
LAND & WATER RESOURCES	101	352,325	340,306	(12,019)
LAND/ZONING	101	365,546	350,027	(15,519)
LAW ENFORCEMENT	101	7,200,783	7,354,871	154,088
MEDICAL EXAMINER	101	103,128	101,538	(1,590)
MUSEUM	101	33,133	30,000	(3,133)
OUTSIDE AGENCIES	101	136,046	136,046	0
PUBLIC HEALTH	101	735,643	705,599	(30,044)
PUBLIC HEALTH	218	122,367	122,509	142
REG OF DEEDS	101	(33,466)	(30,626)	2,840
TREASURER	101	37,352	36,206	(1,146)
UW EXTENSION	101	266,447	261,249	(5,198)
VETERANS	101	150,794	147,794	(3,000)
Total		20,919,042	21,170,122	251,080

SUMMARY	Circuit Court 02-101	Jail Assmt 02-201	Fam Court 02-202	Drivers Imp 02-204	Med Exam 04-101	DA 05-101	Clerk 06-101	Dog License 06-805	Buildings 07-101	Fleet 07-140
Revenues										
General Property Tax	623,680	-	-	-	103,128	394,897	363,709	-	1,648,606	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
State Aids	174,705	-	-	-	-	65,791	-	-	144,224	-
License & Fees	-	-	-	-	38,332	-	400	23,850	-	-
Fines & Forfeitures	105,000	40,000	-	40,000	-	2,050	-	-	-	-
Public Charge for Services	165,000	-	9,000	-	-	36,455	26,100	-	290,500	-
Intergovernmental Revenue	-	-	-	-	-	-	34,500	-	20,000	167,392
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	10,463	-
Total Income	1,068,385	40,000	9,000	40,000	141,460	499,194	424,709	23,850	2,113,793	167,392

Expenditures										
Personnel	772,627	-	-	-	90,854	439,411	273,003	-	878,220	18,876
Operating - 000	-	-	-	-	-	-	-	-	-	-
Professional Services	237,208	-	9,000	-	42,306	23,680	73,406	1,800	746,655	7,000
Supplies & Expenses	33,550	-	-	-	8,300	35,303	76,600	1,150	191,505	40,000
Fixed Charges	-	-	-	-	-	800	1,700	400	-	101,516
Debt Service	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	25,000	-	-	-	-	-	-	20,500	82,000	-
Capital Outlay	-	-	-	-	-	-	-	-	204,950	-
Transfers	-	65,000	-	40,000	-	-	-	-	10,463	-
Total Expenditures	1,068,385	65,000	9,000	40,000	141,460	499,194	424,709	23,850	2,113,793	167,392
Net Revenue and Expenditures	-	(25,000)	-	-	-	-	-	-	-	-

FTE	Circuit Court 02-101	Jail Assmt 02-201	Fam Court 02-202	Drivers Imp 02-204	Med Exam 04-101	DA 05-101	Clerk 06-101	Dog License 06-805	Buildings 07-101	Fleet 07-140
Officials/Administration	1.00	-	-	-	0.60	-	1.00	-	1.00	-
First/Mid Level Officials & Mngrs	-	-	-	-	-	1.00	-	-	-	-
Professionals	1.00	-	-	-	0.11	-	-	-	-	-
Technicians/Para-Professionals	-	-	-	-	-	2.00	-	-	3.00	-
Administrative Support	10.00	-	-	-	-	4.00	1.45	-	0.90	0.10
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	-	11.69	0.16
Protective Service Workers	-	-	-	-	-	-	-	-	-	-
Total	12.00	-	-	-	0.71	7.00	2.45	-	16.59	0.26

9

SUMMARY	Snowmobile 07-243	Lakes Imp 07-807	Park Ded 07-808	ROD 08-101	Treas 09-101	Law Enf 11-101	Emg Mngt 12-101	Outside Ag 13-101	PH 14-101	PH - WHEPP 14-208	PH - Bio 14-209	Birth to 3 14-218
Revenues												
General Property Tax	-	-	-	(33,466)	37,352	7,200,783	49,211	136,046	735,643	-	-	122,367
Other Taxes	-	-	-	80,000	25	-	-	-	-	-	-	-
State Aids	111,290	-	-	-	103,000	50,192	82,043	-	3,682	157,500	161,996	88,837
License & Fees	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	32,000	-	-	-	-	-	-	-
Public Charge for Services	-	-	-	240,000	175	273,850	-	-	139,764	-	-	54,250
Intergovernmental Revenue	-	-	-	-	-	57,100	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	100,000	39,500	-	-	-	-	4,373	-
Other Financing Sources	-	-	-	70,000	-	25,000	-	-	-	-	-	-
Total Income	111,290	-	-	356,534	272,552	7,646,425	131,254	136,046	879,089	157,500	166,369	265,454

Expenditures												
Personnel	-	-	-	276,238	209,060	6,278,567	100,045	-	818,777	-	135,398	163,104
Operating - 000	-	-	-	-	-	-	-	-	-	-	7,740	-
Professional Services	98,640	-	38,000	81,946	16,752	686,464	24,549	-	34,541	130,050	3,009	95,028
Supplies & Expenses	10,900	15,000	-	8,350	43,460	417,156	6,060	-	24,571	27,298	19,602	5,395
Fixed Charges	1,750	-	-	-	2,880	3,460	600	-	900	152	620	1,927
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	400	2,750	-	136,046	300	-	-	-
Capital Outlay	-	-	-	-	-	186,000	-	-	-	-	-	-
Transfers	-	-	-	10,000	-	72,028	-	-	-	-	-	-
Total Expenditures	111,290	15,000	38,000	376,534	272,552	7,646,425	131,254	136,046	879,089	157,500	166,369	265,454
Net Revenue and Expenditures	-	(15,000)	(38,000)	(20,000)	-	-	-	-	-	-	-	-

FTE	Snowmobile 07-243	Lakes Imp 07-807	Park Ded 07-808	ROD 08-101	Treas 09-101	Law Enf 11-101	Emg Mngt 12-101	Reg Plan 13-101	PH 14-101	PH - WHEPP 14-208	PH - Bio 14-209	Birth to 3 14-218
Officials/Administration	-	-	-	1.00	1.00	1.00	1.00	-	1.00	-	-	-
First/Mid Level Officials & Mngrs	-	-	-	-	-	4.00	-	-	1.00	-	-	-
Professionals	-	-	-	-	-	-	-	-	4.85	-	1.35	1.00
Technicians/Para-Professionals	-	-	-	-	-	11.65	-	-	0.20	-	-	-
Administrative Support	-	-	-	3.00	2.00	5.00	-	-	3.00	-	-	1.00
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Protective Service Workers	-	-	-	-	-	55.44	-	-	-	-	-	-
Total	-	-	-	4.00	3.00	77.09	1.00	-	10.05	-	1.35	2.00

10

SUMMARY	WIC 14-221	Prenatal 14-222	Tobacco 14-223	Repro Health 14-224	Immun 14-226	Consolid 14-227	Enviro 14-228	Radon 14-229	GAM 15-601	HS 16-211	Vets 18-101
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Revenues											
General Property Tax	-	-	-	-	-	-	-	-	-	3,885,545	150,794
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
State Aids	213,494	-	150,554	45,537	-	108,311	-	9,135	-	4,159,942	14,000
License & Fees	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	-	64,834	-	122,499	51,900	-	194,626	-	8,236,720	1,126,422	-
Intergovernmental Revenue	-	-	8,012	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	40,000	-
Total Income	213,494	64,834	158,566	168,036	51,900	108,311	194,626	9,135	8,236,720	9,211,909	164,794

Expenditures											
Personnel	185,018	62,906	149,353	136,930	18,613	81,636	150,614	5,519	6,054,977	5,121,530	136,361
Operating - 000	-	-	-	-	-	-	-	-	1,751,571	-	-
Professional Services	17,849	154	5,718	3,612	2,737	5,200	9,158	1,205	44,240	3,618,918	3,131
Supplies & Expenses	8,497	1,394	2,248	24,495	30,149	17,123	24,214	2,346	2,823	177,336	8,402
Fixed Charges	2,130	380	1,247	3,000	400	1,352	10,640	65	43,117	294,125	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	-	3,000	-	-	-	-	16,900
Capital Outlay	-	-	-	-	-	-	-	-	200,000	-	-
Transfers	-	-	-	-	-	-	-	-	130,682	-	-
Total Expenditures	213,494	64,834	158,566	168,036	51,900	108,311	194,626	9,135	8,227,410	9,211,909	164,794
Net Revenue and Expenditures	-	-	-	-	-	-	-	-	9,310	-	-

FTE	WIC 14-221	Prenatal 14-222	Tobacco 14-223	Repro Health 14-224	Immun 14-226	Consolid 14-227	Enviro 14-228	Radon 14-229	GAM 15-601	HS 16-211	Vets 18-101
Officials/Administration	-	-	-	-	-	-	-	-	1.00	1.00	1.00
First/Mid Level Officials & Mngrs	-	-	-	-	-	-	-	-	-	4.00	-
Professionals	1.20	0.70	1.80	1.00	0.20	1.00	0.94	0.06	9.00	33.00	-
Technicians/Para-Professionals	0.25	-	-	-	-	-	-	-	21.60	1.00	-
Administrative Support	1.10	0.05	-	0.80	-	-	1.00	-	4.20	25.00	1.00
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	-	74.05	2.00	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-
Total	2.55	0.75	1.80	1.80	0.20	1.00	1.94	0.06	109.85	66.00	2.00

11

SUMMARY	Museum 20-101	Extension 21-101	LWRD 22-101	Lime 23-602	Land Info 24-101	Housing 24-206	WI Septic 24-806	Fair 26-101	Corp Counsel 27-101	Forester 28-101	Forester 28-241
Revenues											
General Property Tax	33,133	266,447	352,325	-	365,546	-	-	22,748	254,002	(73,845)	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
State Aids	-	6,753	248,534	-	25,000	-	10,000	-	520,170	52,302	8,227
License & Fees	-	10	21,600	-	246,849	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	-	6,050	41,300	664,100	125,000	-	-	-	3,710	151,032	-
Intergovernmental Revenue	-	-	16,500	-	5,000	-	-	-	-	-	-
Miscellaneous Revenue	-	-	2,500	-	-	5,000	-	-	-	-	-
Other Financing Sources	-	-	-	-	20,000	-	-	-	-	-	-
Total Income	33,133	279,260	682,759	664,100	787,395	5,000	10,000	22,748	777,882	129,489	8,227

Expenditures											
Personnel	-	96,994	553,791	277,309	731,144	-	-	-	718,871	98,205	-
Operating - 000	-	-	-	-	-	-	-	-	-	-	-
Professional Services	33,133	154,163	53,268	125,103	29,331	2,500	-	11,748	33,718	4,126	-
Supplies & Expenses	-	28,103	60,600	80,524	26,600	-	-	-	25,093	27,159	8,227
Fixed Charges	-	-	-	6,600	320	-	-	-	200	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	100	-	-	2,500	10,000	11,000	-	-	-
Capital Outlay	-	-	15,000	40,000	-	-	-	-	-	-	-
Transfers	-	-	-	100,000	-	-	-	-	-	-	-
Total Expenditures	33,133	279,260	682,759	629,536	787,395	5,000	10,000	22,748	777,882	129,489	8,227
Net Revenue and Expenditures	-	-	-	34,564	-	-	-	-	-	-	-

FTE	Museum 20-101	Extension 21-101	LWRD 22-101	Lime 23-602	Land Info 24-101	Housing 24-206	WI Septic 24-806	Fair 26-101	Corp Counsel 27-101	Forester 28-101	Forester 28-241
Officials/Administration	-	-	1.00	1.00	1.00	-	-	-	1.00	-	-
First/Mid Level Officials & Mngrs	-	-	-	-	1.00	-	-	-	2.00	-	-
Professionals	-	-	3.00	-	3.00	-	-	-	-	1.00	-
Technicians/Para-Professionals	-	-	2.00	-	3.00	-	-	-	5.00	-	-
Administrative Support	-	1.80	1.00	-	1.00	-	-	-	1.00	-	-
Skilled Craft/Service Maintenance	-	-	-	3.00	-	-	-	-	-	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-
Total	-	1.80	7.00	4.00	9.00	-	-	-	9.00	1.00	-

12

SUMMARY									
	Highway 29-701	Admin 30-101	Admin-Cont 30-102	Admin-Asset 30-110	Admin-Retire 30-120	Admin - Debt 30-301	Admin - Lidar 30-457	Info Tech 32-101	
Revenues									
General Property Tax	3,144,868	(3,310,267)	150,000	-	-	3,147,401	81,939	571,927	
Other Taxes	-	666,120	-	-	-	-	-	-	
State Aids	1,648,268	597,556	-	-	-	-	50,000	-	
License & Fees	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Public Charge for Services	-	4,000	-	-	-	-	-	-	
Intergovernmental Revenue	2,421,676	-	-	-	-	-	-	271,347	
Miscellaneous Revenue	49,200	322,685	-	-	-	-	-	-	
Other Financing Sources	-	2,984,995	-	251,033	-	40,000	10,000	-	
Total Income	7,264,012	1,265,089	150,000	251,033	-	3,187,401	141,939	843,274	
Expenditures									
Personnel	2,819,353	641,035	-	-	-	-	-	505,992	
Operating - 000	10,000	-	-	-	-	-	-	-	
Professional Services	1,260,785	235,204	-	-	-	-	-	310,232	
Supplies & Expenses	2,280,064	14,250	-	-	-	-	-	27,050	
Fixed Charges	708,590	360,600	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	3,187,401	-	-	
Other Grants Contributions	-	4,000	-	-	-	-	141,939	-	
Capital Outlay	-	-	-	372,000	-	-	-	-	
Transfers	176,370	10,000	-	-	-	-	-	-	
Total Expenditures	7,255,162	1,265,089	-	372,000	-	3,187,401	141,939	843,274	
Net Revenue and Expenditures	8,850	-	150,000	(120,967)	-	-	-	-	
FTE									
Officials/Administration	1.00	1.00	-	-	-	-	-	1.00	
First/Mid Level Officials & Mngrs	3.00	1.00	-	-	-	-	-	1.00	
Professionals	-	-	-	-	-	-	-	3.00	
Technicians/Para-Professionals	3.00	-	-	-	-	-	-	-	
Administrative Support	1.00	3.00	-	-	-	-	-	-	
Skilled Craft/Service Maintenance	29.45	-	-	-	-	-	-	-	
Protective Service Workers	-	-	-	-	-	-	-	-	
Total	37.45	5.00	-	-	-	-	-	5.00	

SUMMARY	Emp Relations 34-101	Health Ins 32-721	ADRC 36-212	Totals
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Revenues				
General Property Tax	383,737	-	110,785	20,919,042
Other Taxes	-	-	-	746,145
State Aids	-	-	1,345,832	10,356,876
Licenses & Fees	-	-	-	331,041
Fines & Forfeitures	-	-	-	219,050
Public Charge for Services	800	-	113,000	12,141,088
Intergovernmental Revenue	-	6,076,760	-	9,082,660
Miscellaneous Revenue	-	384,075	600	903,560
Other Financing Sources	21,677	-	-	3,473,168
Total Income	406,214	6,460,834	1,570,217	58,172,629

Expenditures				
Personnel	368,972	-	808,238	30,177,542
Operating - 000	-	-	-	1,769,311
Professional Services	29,267	40,000	62,026	8,446,560
Supplies & Expenses	7,975	-	238,850	4,087,721
Fixed Charges	-	6,420,834	27,720	7,998,025
Debt Service	-	-	-	3,187,401
Other Grants Contributions	-	-	421,007	735,503
Capital Outlay	-	-	-	1,159,889
Transfers	-	-	-	614,543
Total Expenditures	406,214	6,460,834	1,557,841	58,176,496
Net Revenue and Expenditures	-	-	12,376	(3,867)

FTE	Emp Relations 34-101	Health Ins 34-721	ADRC 36-212	Totals
Officials/Administration	1.00	-	1.00	20.60
First/Mid Level Officials & Mngrs	1.00	-	1.00	19.00
Professionals	-	-	4.89	70.10
Technicians/Para-Professionals	-	-	-	55.70
Administrative Support	2.00	-	3.00	77.40
Skilled Craft/Service Maintenance	-	-	3.10	123.45
Protective Service Workers	-	-	-	55.44
Total	4.00	-	12.99	421.69

14

Asset Protection and Internal Investment Fund Loan Repayment Schedule

Department	Item	Rationale	Repayment source	Year												Total		
				2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021				
Law Enforcement	Maintenance agreement for towers 2013	Prepayment savings	Operating budget	Loan amount		339,138	67,828	67,828	67,828	67,828	67,828	67,826					339,138	
				Payment		67,828	67,828	67,828	67,828	67,828	67,828	67,828	67,826					339,138
				Ending balance		271,310	203,482	135,654	67,826									
Lime Quarry	Front-end loader 2013	Capital replacement need	Quarry revenues	Loan amount		113,000											113,000	
				Payment		50,000	50,000	13,000										113,000
				Ending balance		63,000	13,000											
Human Services	Software update 2013	Improved billing and lower staffing	Operating budget reductions	Loan amount		134,000											134,000	
				Payment		48,000	48,000	38,000										134,000
				Ending balance		86,000	38,000											
Highway	Building study 2014		Bond proceeds	Loan amount													-	
				Payment														-
				Ending balance														
Law Enforcement	Patrol boat 2014	Capital need and state aid reimbursement	State DNR funding	Loan amount				21,000									21,000	
				Payment					4,200	4,200	4,200	4,200	4,200	4,200				21,000
				Ending balance					21,000	16,800	12,600	8,400	4,200					
Clerk of Court	Videoconference equipment 2014	Savings in transportation and telephone costs	Transportation and telephone costs (in IT)	Loan amount			14,898										14,898	
				Payment			8,000	7,000										15,000
				Ending balance			6,898	(102)										
Golden Age Manor	Bond refinancing 2015	Refinancing savings; level debt service	Uniform payments	Loan amount				616,581									616,581	
				Payment				75,212	109,005	134,000	134,000	134,000	30,364					616,581
				Ending balance				541,369	432,364	298,364	164,364	30,364						
Lime Quarry	Front-end loader 2015	Capital replacement need	Quarry revenues	Loan amount				132,200									132,200	
				Payment				50,000	50,000	32,200								132,200
				Ending balance				82,200	32,200									
Administration	Citizen Service Center 2015	Improved efficiency and customer service	Staffing savings	Loan amount				75,000									75,000	
				Payment						15,000	15,000	15,000	15,000	15,000	15,000			75,000
				Ending balance				75,000	75,000	60,000	45,000	30,000						
Highway	Purchase Gravel Pit 2015	Savings in owning our gravel supply	Highway expenses	Loan amount				100,000									100,000	
				Payment						20,000	20,000	20,000	20,000	20,000				100,000
				Ending balance				100,000	80,000	60,000	40,000	20,000						

15

