A Citizen's Guide to the Polk County Budget

Calendar Year 2015

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About Polk County

Located in northwestern Wisconsin, Polk County contains an incredible variety of natural beauty in its lakes and rivers, small towns, rolling hills, farms and forests. The county is bordered on the west by the St. Croix River, a federally designated wild and scenic river, with the magnificent St. Croix dalles forming the heart of Interstate State Park. Peacefully rural in nature, the county has no city with a population over 3,000.

Polk County was organized in 1853, and over the past decade has been one of the fastest-growing counties in Wisconsin. It has a diverse economy with a mix of agriculture, tourism, manufacturing, and services. Its proximity to a large metropolitan area has served to provide a ready market for goods produced here as well as a demand for recreational activities including boating, fishing, hunting, snowmobiling, hiking, biking and skiing.

Quick facts:

Land area: 956 square miles

Number of lakes: 437

Population (2014 estimate): 43,484

Housing units (2014 estimate): 24,409

Per capita personal income: $38,956

Unemployment rate (Oct. 2014): 4.5%

County Organization and Services

Polk County provides services to its citizens in law enforcement, child support collection and child protection, transportation and nutrition for older citizens, maintains a 515 mile highway system, provides public health services including immunization and restaurant inspections, works to protect our natural resources including our groundwater and lakes, ensures orderly development through planning and zoning, operates the county detention center and court system, provides assistance to veterans, the elderly and disabled, operates a long-term care and rehabilitation facility, 6 county parks, a recycling center, and manages 17,144 acres of county forest. The county does so through the efforts of 561 employees organized into 24 departments and funded by a $61 million annual budget.

Mission:
To serve and represent the public with integrity

Vision:
Improved quality of life for all who live, work, and play in Polk County

Strategic Priorities:

- Foster a diverse economic base
- Promote quality education for all
- Design good land use practices that recognize distinctions
- Preserve and enhance the environment
- Maintain a responsive transportation system

How Have We Progressed?

Selected Key Performance Indicators:

Area	Goal	Indicator	2014 actual	2015 plan
Economic development	Promote the agricultural industry	Demand for agricultural lime products, dollar	565,000	621,000
	Encourage and develop tourism and local business	Sales tax collections in Polk County	$2.8m	$2.9m
Quality education	Provide educational opportunities to preserve links to the past	Schools participating in the Polk County Museum program	5 of 8	5 of 8
Land use practices	Support land uses that grow a strong economy	Percentage of parcel map completed	86%	95%
Environmental protection	Safeguard public and environmental health	Number of public beaches monitored weekly for safety	5	5
Transportation	Recreational trail development and maintenance	Miles of recreational trails	488	488
	Maintain and improve the road system	Pavement quality index (7 = isolated cracks)	7.0	7.0
Quality of life	Safeguard public and environmental health	High school students who smoke	12.8%	12.0%
	Quality long-term care at Golden Age Manor	Occupancy rate	94%	94%

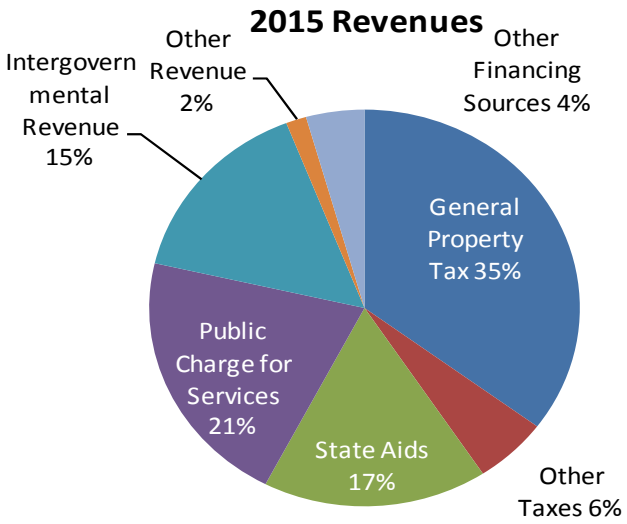
The 2015 Budget: Where Your Tax Dollar Goes

Did you know?

Polk County has replaced over two-thirds of its computers with virtual machines, slashing equipment and energy costs while increasing productivity!

The measures reported on this page are based on input from the citizens of the county. What measures would you like to see reported? Let us know by contacting us at the address on the last page.

Budget in Brief: Revenues and Expenditures



Revenues	2014 Budget	2015 Budget
General Property Tax	20,984,004	21,170,122
Other Taxes	3,326,220	3,336,170
State Aids	9,975,390	10,150,596
Public Charge for Services	12,325,688	12,645,809
Intergovernmental Revenue	8,838,186	9,299,559
Other Revenue	813,442	925,501
Other Financing Sources	517,379	2,632,719
Total Resources	**56,780,327**	**60,160,476**

Examples of Resources:

Other Taxes: Sales tax

State Aids: State general revenue sharing funds and grants

Public Charge for Services: Permit fees

Other Revenue: Interest income

Other Financing Sources: Internal fund transfers

Expenditures	2014 Budget	2015 Budget
Personnel	29,394,854	29,793,958
Contractual Services	6,754,118	7,704,099
Supplies & Expenses	6,219,037	5,755,910
Fixed Charges	7,695,365	8,421,226
Debt Service	4,207,976	5,551,651
Capital Outlay	613,104	1,257,687
Other	2,893,206	2,842,853
Total Expenditures	**56,412,375**	**61,327,384**

Did you know?

The Polk County Victim/Witness Program in the District Attorney's Office annually helps about 600 victims of crime to exercise their rights.

Examples of Expenditures:

Professional Services: Medical services for clients

Supplies & Expenses: Road salt, gasoline for patrol cars

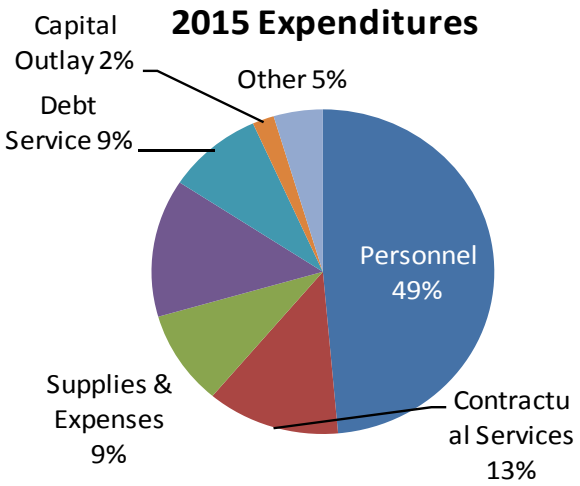
Fixed Charges: Insurance premiums

Debt Service: Bond repayments

Capital Outlay: Road grader for Highway Department

Other: Payments to indigents

Note: The County is using reserves to prepay a large bond issue, causing a one-time $1.6 million increase in spending.



An independent audit is conducted every year, resulting in a clean audit opinion. These results, and additional financial information, may be found on our website: http://www.co.polk.wi.us/Admin/budget-reports.asp

Looking To The Future

Polk County enjoys a strong competitive advantage due to its location adjacent to a major metropolitan area, skilled workforce, and natural resources. The local economy continues to show substantial improvement: in housing values, retail sales and employment. Health care has become a major and growing industry in Polk County, now accounting for over one-fourth of the total payroll and one-fifth of total employment., up from one-sixth just a few years ago. However, manufacturing continues to dominate the County's economy, accounting for 33 percent of total payroll.

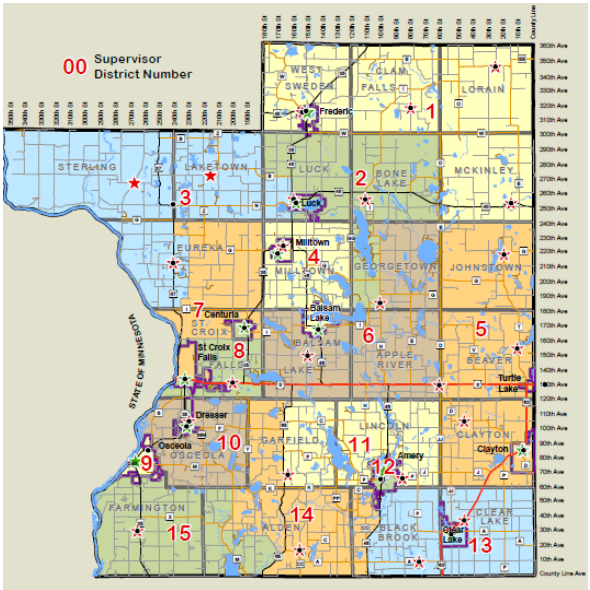
Like much of rural America, the greatest demographic challenge the county faces is the rapid aging of its population and the need to assure adequate services are available to them. Our rural character makes this a more difficult as most of our residents live outside of our cities and villages, many around one of our 400 lakes. Our lakes themselves, a key to our tourist industry and quality of life, are also an increasing priority due to invasive species and protection of water quality. Limited revenues will force reprioritization of county services to meet these challenges.

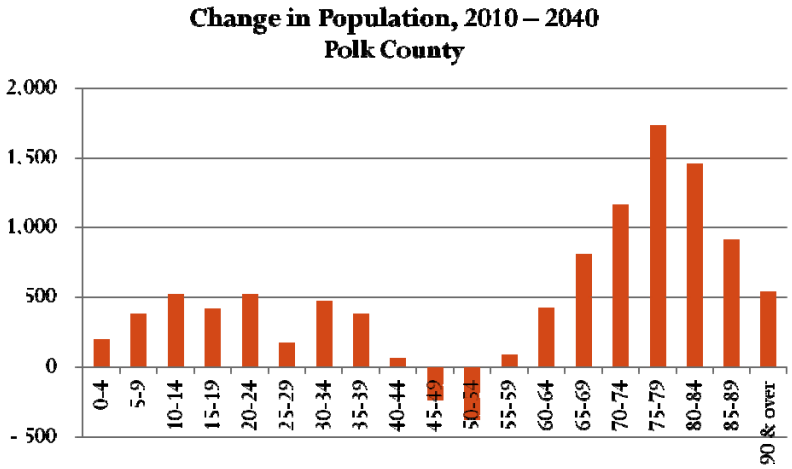
Did you know?

This year, Polk County, through its aging program administered by ADRC, will serve 27,500 meals to residents in congregate dining and meals on wheels programs!

Despite these issues, Polk County has and will continue to be financially responsible, with balanced budgets and realistic reserves. We are in the midst of a conscious transition to a smaller, more flexible and efficient government, one planning its own future. Citizen participation in helping our government determine priorities is essential; this document is intended to be both a source of information and a request for input. Let us know what you think!

Polk County is proud to have received a Certificate of Excellence in Citizen-centric Reporting from the Association of Government Accountants.





Polk County Board of Supervisors

District	Supervisor	District	Supervisor
1.	William F. Johnson IV	9.	Kim A. O'Connell
2.	Patricia M. Schmidt	10.	Larry Jepsen
3.	Dean K. Johansen	11.	Jay Luke
4.	Josh Hallberg	12.	Warren Nelson
5.	Craig Moriak	13.	Russell E. Arcand
6.	Ken Sample	14.	John Bonneprise
7.	Marvin Caspersen	15.	Joseph Demulling
8.	James S. Edgell		

Dana Frey, County Administrator

Questions? Comments? See: www.co.polk.wi.us or email deptadmin@co.polk.wi.us
Administration, 100 Polk Plaza Suite 220, Balsam Lake WI 54801 (p)715-485-8848