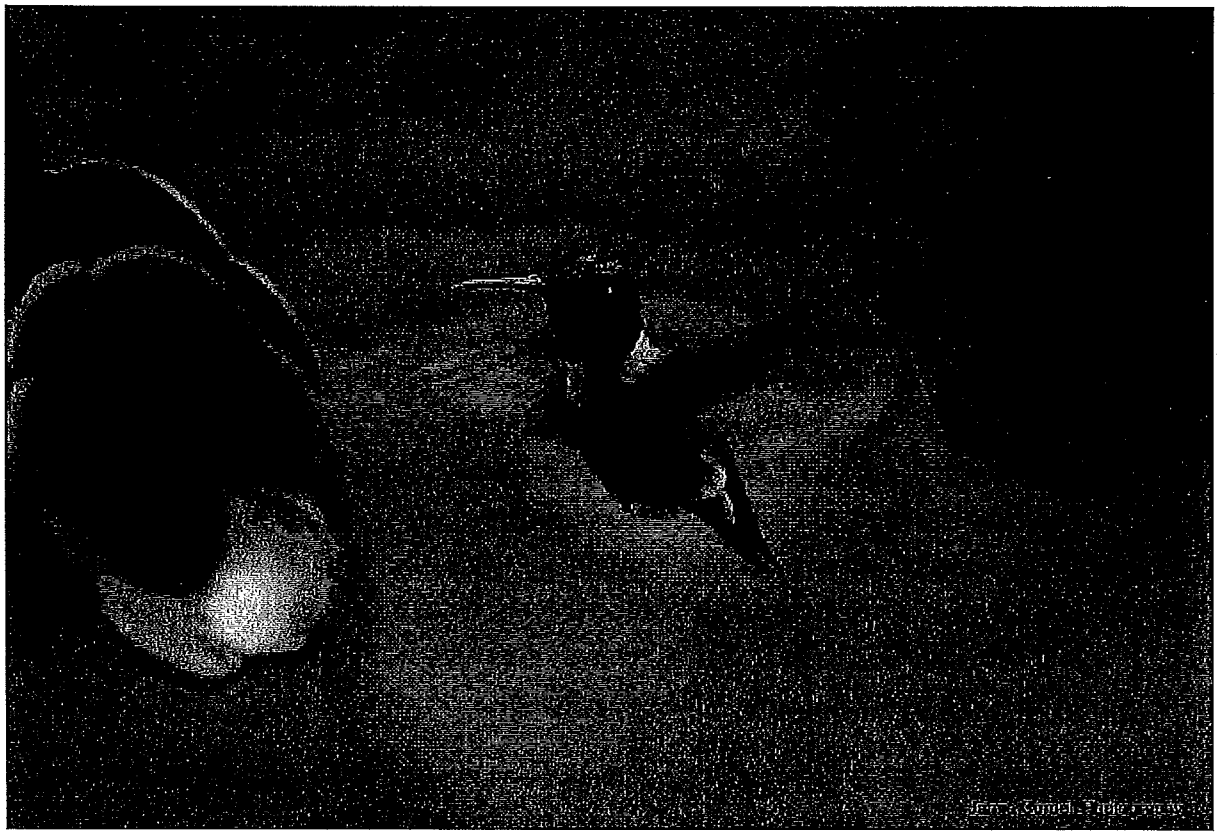
2017 – 2019 CAPITAL AND OPERATING BUDGET RECOMMENDATION



POLK COUNTY ADMINISTRATION

SEPTEMBER 2016

September 20, 2016

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 that began about three years ago is continuing, with employment showing a relatively spectacular increase since early 2013. It now appears that all of the jobs lost in the last recession for County residents have been restored, although as noted in the past this is a quantitative, not qualitative, measure. Sales tax collections continue to set records, although this increase has slowed slightly this year. Equalized value continues to improve, growing by 3.5 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 has returned to manageable levels, which provides opportunity for renewed investment in infrastructure.

As noted in past discussions, constraints on revenues along with increasing demands for services and other cost increases will 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. With respect to capital investment and debt service, this budget recommends replacement of an obsolete and inefficient Highway Department shop with no increase in debt service (and no increase in taxes to support debt service), refinancing the 2005 bond issue to save several hundred thousand dollars in interest costs, and replacement of obsolete 911 equipment from current revenues.

This budget proposal also incorporates a long-overdue reorganization to improve service delivery for the public and increase security and efficiency. It is proposed that Polk County establish a business office, co-locating the Clerk, Treasurer, Register of Deeds and Land Information in an open but secure area to handle most of the services the public requires in this building. This would enable improved security throughout the building, as the first step in limiting free access is to eliminate much of the need for that access. It would address serious issues on cash handling and segregation of duties as well. All elected officials would retain all staff and current duties; the only change is co-location to provide an attractive and convenient place for county services. It is also recommended that this office be open longer hours than other agencies, allowing citizens to access services before or after work.

Note that all of these changes would be implemented without any increase in property taxes on existing property. For the seventh 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 2018 and 2019 also do not propose any significant increase in levy. Polk County is the only county in the state with a true three-year program budget; 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 $52.7 million, an increase of $400,000 or 0.76% from the 2016 adopted budget. Following the "last dollar levy" principle defined in the budget preparation and execution policy the final property tax levy recommendation is $21.6 million, a 0.67% increase from the 2016 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 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 2015. 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 2017 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 increase slightly, by about $400,000.

Substantially improved sales tax collections have been reflected in an increased forecast of $2,975,000, an amount supported by recent collections. The forecast for interest earnings remains at an historically low level, with some modest increase in the later years. The August 2016 interest rate for investments made in the Wisconsin Local Government Investment Pool was 0.13%.

Most other revenues show little change (the increase in Other Financing Sources is an accounting adjustment to fund part of the 911 upgrades).

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: 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. The total levy increase is 0.67%.

Although change in the amount in the county share of the tax is impossible to predict for any individual taxpayer, it possible to predict that the average taxpayer will see no 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 $53,413,357, a 2.0% increase from the 2016 budget amount, with much of this increase due to the financing of 911 system replacement discussed below. 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 $52,734,067, a increase of $398,737 from the 2016 budget amount. Overall staffing is relatively unchanged. The single biggest change in the budget is the replacement of the 911 system, with a cost of $1.1 million. The current system is beyond its useful life and could rapidly become unreliable, especially as replacement parts become difficult to find.

The asset fund is used to cover two major expenditures: an upgrade of lighting systems for $40,000 and an additional $150,000 to fund implementation of the County Business Office as discussed in last year's budget.

It is proposed that a 2017 bond issue fund a replacement highway facility and a replacement bridge on CTH J. The latter will cost $600,000; the former a minimum of $9,000,000. It is also proposed that the total bond issue not exceed $12 million; the County Board can decide how that is allocated and whether fund balances are used to help offset the costs.

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 at 33 percent of general fund expenditures. Another recession 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 2017 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 2017 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 for each committee.

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 2017 budget recommendation contains two forward year budgets for 2018 and 2019; 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 2017 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 2018 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 a year from now to respond to that state decision. The 2019 budget is balanced, but if the 2017 legislature continues to follow the path of freezing or cutting local revenues the County Board will have time to determine which programs should be cut or eliminated. Note that these cuts will need to be substantial.

Conclusions and implications

The 2017 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

TABLE 3

2014 - 2019

SUMMARY BY ECONOMIC CLASSIFICATION

SUMMARY		2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenue					
General Property Tax	Minus Act 150/Bridg	20,964,004	21,170,122	21,470,176	21,611,853
Other Taxes	Minus 203 sales tax	819,159	688,441	746,145	536,145
State Aids		9,420,290	11,237,921	10,450,239	10,871,232
License & Fees		315,832	347,374	315,941	322,653
Fine and Forfeitures		218,080	189,551	219,050	219,050
Public Charge for Services		13,244,856	11,639,526	12,141,088	12,021,685
Intergovernmental Revenue		3,137,255	3,176,143	3,005,901	2,973,805
Misc Revenue		833,495	899,457	519,485	524,823
Other Financing Sources		3,359,849	5,307,560	3,473,168	4,332,111
Total Income		**52,312,822**	**54,656,094**	**52,341,192**	**53,413,357**
Expense					
Personnel Services		28,990,318	29,217,363	30,025,591	30,136,149
Operating - 000	Minus Bridge Aid	1,824,292	1,836,111	1,836,511	1,887,338
Contractual Services		7,785,245	8,056,782	8,454,570	9,190,442
Supplies & Expenses		3,729,377	3,825,976	4,373,764	4,290,693
Fixed Charges		1,445,698	1,440,869	1,577,191	1,595,690
Debt Service		4,206,502	5,550,207	3,327,152	2,258,255
Grants, Contributions, Indei	Minus Act 150	1,749,968	1,243,656	760,603	1,175,015
Capital Outlay		286,711	963,760	1,203,989	849,550
Cost Reallocation	Minus 203 sales tax	1,177,094	1,881,585	775,959	1,350,936
Total Expense		**51,195,205**	**54,016,309**	**52,335,330**	**52,734,067**
Net Revenue and Expenditures		**1,117,617**	**639,786**	**5,862**	**679,291**

FTE	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Professionals	**86.76**	**90.41**	**89.10**	**72.21**
Technicians/Para-Professionals	**72.73**	**68.65**	**55.70**	**48.57**
Administrative Support	**67.62**	**66.18**	**77.40**	**80.00**
Skilled Craft/Service Maintenance	**119.70**	**120.99**	**123.45**	**125.75**
Protective Service Workers	**55.46**	**54.94**	**55.44**	**56.44**
Officials/Administrators	**21.60**	**21.60**	**20.60**	**37.60**
Total	**423.87**	**422.77**	**421.69**	**420.57**

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Proposed Levy Allocation By Department

		2017 Levy	2016 Levy	Difference
ADMINISTRATION	101	(3,055,928)	(3,310,268)	254,340
ADMINISTRATION	102	181,757	150,000	31,757
ADMINISTRATION	110	292,061	161,416	130,645
ADMINISTRATION	301	3,160,000	3,287,152	(127,152)
ADMINISTRATION	457	0	81,939	(81,939)
ADMINISTRATION	458	183,255	0	183,255
ADRC	212	110,785	110,785	0
BLDG, PARKS, RECYCLING	101	1,626,575	1,648,606	(22,031)
CIRCUIT COURT	101	670,867	648,680	22,187
CORP CONUSEL/CHILD SUPPO	101	283,738	282,502	1,236
COUNTY CLERK	101	339,822	363,709	(23,887)
DISTRICT ATTORNEY	101	419,755	394,897	24,858
EMERGENCY MANAGEMENT	101	0	49,211	(49,211)
EMPLOYEE RELATIONS	101	400,683	383,737	16,946
FAIR	101	22,924	22,748	176
FORESTRY	101	(67,798)	(73,845)	6,047
HIGHWAY	701	3,202,020	3,147,027	54,993
HUMAN SEVICES	211	3,610,540	3,885,545	(275,005)
INFORMATION TECHNOLOGY	101	585,744	627,537	(41,793)
LAND & WATER RESOURCES	101	359,454	352,325	7,129
LAND/ZONING	101	416,662	380,646	36,016
LAW ENFORCEMENT	101	7,268,378	7,310,883	(42,505)
MEDICAL EXAMINER	101	0	103,128	(103,128)
MUSEUM	101	20,796	38,133	(17,337)
OUTSIDE AGENCIES	101	136,046	136,046	0
PUBLIC HEALTH	101	857,932	735,643	122,289
PUBLIC HEALTH	218	128,073	122,367	5,706
REG OF DEEDS	101	(34,638)	(33,466)	(1,172)
TREASURER	101	50,831	37,352	13,479
UW EXTENSION	101	278,253	266,447	11,806
VETERANS	101	163,266	159,294	3,972
Total		**21,611,853**	**21,470,176**	**141,677**

SUMMARY	Circuit Court 02-101	Jail Assmt 02-201	Fam Court 02-202	Drivers Imp 02-204	DA 05-101	Clerk 06-101	Dog License 06-805	Buildings 07-101	Fleet 07-140	Snowmobile 07-243	Lake Imp 07-807
Revenues											
General Property Tax	670,867	-	-	-	419,755	339,822	-	1,626,575	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
State Aids	174,705	-	-	-	65,791	-	-	176,124	-	241,616	-
License & Fees		-	-	-	-	400	23,894	-	-	-	-
Fines & Forfeitures	105,000	40,000	-	40,000	2,050	-	-	-	-	-	-
Public Charge for Services	165,000	-	9,135	-	36,455	26,100	-	300,500	-	-	-
Intergovernmental Revenue	-	-	-	-	-	34,500	-	20,000	164,527	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-		-	-	-
Other Financing Sources	-	-	-	-	-	-	-	10,463	-	-	-
Total Income	**1,115,572**	**40,000**	**9,135**	**40,000**	**524,052**	**400,822**	**23,894**	**2,133,662**	**164,527**	**241,616**	**-**
Expenditures											
Operating - 000	-	-	-	-	-	-	-	-	-	-	-
Personnel	760,752	-	-	-	463,384	277,441	-	908,017	17,125	-	-
Professional Services	270,766	-	9,135	-	24,035	43,932	1,827	757,855	7,105	228,966	-
Supplies & Expenses	34,054	-	-	-	35,833	77,749	1,167	194,377	40,600	10,900	15,000
Fixed Charges	-	-	-	-	800	1,700	400	-	101,516	1,750	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	50,000	-	-	-	-	-	20,500	82,000	-	-	-
Capital Outlay	-	-	-	-	-	-	-	170,950	-	-	-
Transfers	-	40,000		40,000	-	-	-	20,463	- 140	-	-
Total Expenditures	**1,115,572**	**40,000**	**9,135**	**40,000**	**524,052**	**400,822**	**23,894**	**2,133,662**	**166,346**	**241,616**	**15,000**
Net Revenue and Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1,819)**	**-**	**(15,000)**

FTE	Circuit Court 02-101	Jail Assmt 02-201	Fam Court 02-202	Drivers Imp 02-204	DA 05-101	Clerk 06-101	Dog License 06-805	Buildings 07-101	Fleet 07-140	Snowmobile 07-243	Lakes Imp 07-807
Officials/Administration	1.000	-	-	-	-	1.000	-	1.000	-	-	-
First/Mid Level Officials & Mngrs	-	-	-	-	1.000	-	-	-	-	-	-
Professionals	1.000	-	-	-	-	-	-	-	-	-	-
Technicians/Para-Professionals	-	-	-	-	2.000	-	-	3.000	-	-	-
Administrative Support	10.000	-	-	-	4.000	1.450	-	0.900	0.100	-	-
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	11.690	0.160	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-
Total	**12.00**	**-**	**-**	**-**	**7.00**	**2.45**	**-**	**16.59**	**0.26**	**-**	**-**

SUMMARY	Park Ded 07-808	ROD 08-101	Treas 09-101	Law Enf 11-101	Outside Ag 13-101	PH 14-101	WHEPP 14-208	Bioterror 14-209	Birth to 3 14-218	WIC 14-221	Prenatal 14-222	Tobacco 14-223
Revenues												
General Property Tax	-	(34,638)	50,831	7,268,378	136,046	857,932	-	-	128,073	-	-	-
Other Taxes	-	120,000	25	-	-	-	-	-	-	-	-	-
State Aids	-	-	103,000	132,573	-	3,682	206,815	145,686	88,837	218,311	-	139,035
License & Fees	-	-	-	-	-	45,000	-	-	-	-	-	-
Fines & Forfeitures	-	-	32,000	-	-	-	-	-	-	-	-	-
Public Charge for Services	-	250,000	175	273,850	-	149,764	-	-	52,023	-	45,321	-
Intergovernmental Revenue	-	-	-	57,100	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	100,000	38,500	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	25,000	-	-	-	-	-	-	-	-
Total Income	**-**	**335,362**	**286,031**	**7,795,401**	**136,046**	**1,056,378**	**206,815**	**145,686**	**268,933**	**218,311**	**45,321**	**139,035**
Expenditures												
Operating - 000	-	-	-	-	-	-	-	6,742	-	-	-	-
Personnel	-	284,761	221,636	6,359,322	-	940,294	-	117,156	169,751	181,927	43,387	125,075
Professional Services	38,000	42,125	17,003	753,878	-	81,520	165,819	8,457	92,164	25,068	154	9,219
Supplies & Expenses	-	8,475	44,112	410,365	-	33,365	40,996	12,711	5,091	9,198	1,400	3,667
Fixed Charges	-	-	2,880	4,060	-	900	-	620	1,927	2,118	380	1,074
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	400	2,750	136,046	300	-	-	-	-	-	-
Capital Outlay	-	-	-	193,000	-	-	-	-	-	-	-	-
Transfers	-	-	-	72,026	-	-	-	-	-	-	-	-
Total Expenditures	**38,000**	**335,362**	**286,031**	**7,795,401**	**136,046**	**1,056,378**	**206,815**	**145,686**	**268,933**	**218,311**	**45,321**	**139,035**
Net Revenue and Expenditures	**(38,000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

FTE	Park Ded 07-808	ROD 08-101	Treas 09-101	Law Enf 11-101	Reg Plan 13-101	PH 14-101	WHEPP 14-208	Bioterror 14-209	Birth to 3 14-218	WIC 14-221	Prenatal 14-222	Tobacco 14-223
Officials/Administration	-	1.000	1.000	1.000	-	1.600	-	-	-	-	-	-
First/Mid Level Officials & Mngrs	-	-	-	5.000	-	1.000	-	-	-	-	-	-
Professionals	-	-	-	-	-	5.211	-	1.350	1.000	1.197	0.500	1.350
Technicians/Para-Professionals	-	-	-	11.650	-	-	-	-	-	0.320	-	-
Administrative Support	-	3.000	2.000	5.000	-	3.300	-	-	1.000	1.250	-	-
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Protective Service Workers	-	-	-	56.440	-	-	-	-	-	-	-	-
Total	**-**	**4.00**	**3.00**	**79.09**	**-**	**11.11**	**-**	**1.35**	**2.00**	**2.77**	**0.50**	**1.35**

SUMMARY	Repro Health 14-224	Immun 14-226	Consolid 14-227	Enviro 14-228	Radon 14-229	GAM 15-601	HS 16-211	DCF 16-215	DHS 16-216	Vets 18-101	Museum 20-101
Revenues											
General Property Tax	-	-	-	-	-	-	-	2,184,940	1,425,600	163,266	20,796
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
State Aids	45,537	-	100,339	-	9,135	-	-	2,838,612	1,752,605	14,000	-
License & Fees	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	79,729	45,225	-	224,856	-	8,362,136	-	226,105	613,521	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	30,000	-	-
Total Income	**125,266**	**45,225**	**100,339**	**224,856**	**9,135**	**8,362,136**	**-**	**5,249,658**	**3,821,726**	**177,266**	**20,796**
Expenditures											
Operating - 000	-	-	-	-	-	1,860,596	-		-	-	-
Personnel	100,399	19,429	77,193	171,771	5,670	6,054,977	-	3,020,071	2,002,008	140,160	-
Professional Services	3,132	2,737	11,483	20,568	1,205	44,904	-	1,551,286	1,476,879	3,178	17,796
Supplies & Expenses	18,735	22,659	9,030	21,917	2,195	2,865	-	105,166	239,162	16,928	-
Fixed Charges	3,000	400	1,633	10,600	65	43,117	-	161,860	98,540	-	3,000
Debt Service	-	-	-	-	-	-	-			-	-
Other Grants Contributions	-	-	1,000	-	-	-	-	416,412		17,000	-
Capital Outlay	-	-	-	-	-	200,000	-			-	-
Transfers	-	-	-	-	-	155,677	-			-	-
Total Expenditures	**125,266**	**45,225**	**100,339**	**224,856**	**9,135**	**8,362,136**	**-**	**5,254,794**	**3,816,589**	**177,266**	**20,796**
Net Revenue and Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(5,137)**	**5,136**	**-**	**-**

FTE	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	Museum 20-101
Officials/Administration	-	-	-	-	-	1.000	1.000	-	-	1.000	-
First/Mid Level Officials & Mngrs	-	-	-	-	-	-	4.000	-	-	-	-
Professionals	0.850	0.200	0.950	0.940	0.060	9.000	33.000	-	-	-	-
Technicians/Para-Professionals	-	-	-	-	-	21.600	1.000	-	-	-	-
Administrative Support	0.300	-	-	1.200	-	4.200	23.000	-	-	1.000	-
Skilled Craft/Service Maintenance	-	-	-	-	-	74.050	2.000	-	-	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-
Total	**1.15**	**0.20**	**0.95**	**2.14**	**0.06**	**109.85**	**64.00**	**-**	**-**	**2.00**	**-**

SUMMARY	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	Highway 29-701
Revenues											
General Property Tax	278,253	359,454	-	416,662	-	-	22,924	283,738	(67,798)	-	3,202,020
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
State Aids	6,753	248,534	-	51,000	-	10,000	-	539,438	52,302	8,350	1,539,676
License & Fees	10	21,600	-	231,749	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	6,050	52,800	685,250	125,000	-	-	-	3,320	151,032	-	-
Intergovernmental Revenue	-	5,000	-	-	-	-	-	-		-	2,421,676
Miscellaneous Revenue	-	2,500	-	-	5,038	-	-	-	-	-	49,200
Other Financing Sources	-	-	-	-		-	-	-	-	-	-
Total Income	**291,066**	**689,888**	**685,250**	**824,411**	**5,038**	**10,000**	**22,924**	**826,496**	**135,536**	**8,350**	**7,212,572**
Expenditures											
Operating - 000	-	-	-	-		-	-	-	-	-	20,000
Personnel	106,066	574,212	305,914	766,322	-	-	-	759,095	103,782	-	2,659,884
Professional Services	152,668	54,067	126,980	30,771	2,538	-	11,924	34,774	4,188	-	1,270,515
Supplies & Expenses	32,332	61,509	81,732	26,999	-	-	-	26,827	27,566	8,350	2,315,212
Fixed Charges	-	-	6,600	320	-	-	-	200	-	-	751,910
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	100	-	-	2,500	10,000	11,000	-	-	-	-
Capital Outlay	-	-	40,000	-	-	-	-	5,600	-	-	-
Transfers	-	-	82,200	-	-	-	-	-	-	-	13,825
Total Expenditures	**291,066**	**689,888**	**643,425**	**824,411**	**5,038**	**10,000**	**22,924**	**826,496**	**135,536**	**8,350**	**7,031,346**
Net Revenue and Expenditures	-	-	**41,825**	-	-	-	-	-	-	-	**181,226**

FTE	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	Highway 29-701
Officials/Administration	-	1.000	1.000	1.000	-	-	-	1.000	-	-	1.000
First/Mid Level Officials & Mngrs	-	-	-	2.000	-	-	-	-	-	-	3.000
Professionals	-	-	-	5.000	-	-	-	2.000	1.000	-	-
Technicians/Para-Professionals	-	5.000	-	-	-	-	-	-	-	-	-
Administrative Support	1.800	1.000	-	1.000	-	-	-	6.000	-	-	1.000
Skilled Craft/Service Maintenance	-	-	3.100	-	-	-	-	-	-	-	32.450
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-
Total	**1.80**	**7.00**	**4.10**	**9.00**	**-**	**-**	**-**	**9.00**	**1.00**	**-**	**37.45**

SUMMARY	Admin 30-101	Admin-Cont 30-102	Admin-Asset 30-110	Admin - Debt 30-301	911 Upgrade 30-458	Info Tech 32-101	Emp Relations 34-101	ADRC 36-212
Revenues								
General Property Tax	(3,055,928)	181,757	292,061	3,160,000	183,255	585,744	400,683	110,785
Other Taxes	416,120	-	-	-	-	-	-	-
State Aids	597,556	-	-	-	-	-	-	1,361,219
License & Fees	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Public Charge for Services	24,000	-	-	-	-	-	-	114,338
Intergovernmental Revenue	-	-	-	-	-	271,002	-	-
Miscellaneous Revenue	328,985	-	-	-	-	-	-	600
Other Financing Sources	3,045,000	-	268,226	15,000	916,745	-	21,677	-
Total Income	**1,355,733**	**181,757**	**560,287**	**3,175,000**	**1,100,000**	**856,746**	**422,360**	**1,586,942**
Expenditures								
Operating - 000	-	-	-	-	-	-	-	-
Personnel	700,335	-	-	-	-	490,466	384,559	823,810
Professional Services	260,334	-	-	-	1,100,000	338,825	29,706	62,956
Supplies & Expenses	14,464	-	-	-	-	27,455	8,095	242,433
Fixed Charges	366,600	-	-	-	-	-	-	27,720
Debt Service	-	-	-	2,258,255	-	-	-	-
Other Grants Contributions	4,000	-	-	-	-	-	-	421,007
Capital Outlay	-	-	240,000	-	-	-	-	-
Transfers	10,000	-	-	916,745	-	-	-	-
Total Expenditures	**1,355,733**	**-**	**240,000**	**3,175,000**	**1,100,000**	**856,746**	**422,360**	**1,577,927**
Net Revenue and Expenditures	**-**	**181,757**	**320,287**	**-**	**-**	**-**	**-**	**9,015**

FTE	Admin 30-101	Admin-Cont 30-102	Admin-Asset 30-110	Admin-Debt 30-301	911 Upgrade 30-458	Info Tech 32-101	Emp Relations 34-101	ADRC 36-212
Officials/Administration	1.00	-	-	-	-	1.00	0.950	1.000
First/Mid Level Officials & Mngrs	1.05	-	-	-	-	-	-	1.000
Professionals		-	-	-	-	-	1.000	6.600
Technicians/Para-Professionals	-	-	-	-	-	4.00	-	-
Administrative Support	3.50	-	-	-	-	-	2.000	2.000
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	2.300
Protective Service Workers	-	-	-	-	-	-	-	-
Total	**5.55**	**-**	**-**	**-**	**-**	**5.00**	**3.95**	**12.90**

SUMMARY	Totals
Revenues	
General Property Tax	21,611,853
Other Taxes	536,145
State Aids	10,871,232
License & Fees	322,653
Fines & Forfeitures	219,050
Public Charge for Services	12,021,685
Intergovernmental Revenue	2,973,805
Miscellaneous Revenue	524,823
Other Financing Sources	4,332,111
Total Income	53,413,357
Expenditures	
Operating - 000	1,887,338
Personnel	30,136,149
Professional Services	9,190,442
Supplies & Expenses	4,290,693
Fixed Charges	1,595,690
Debt Service	2,258,255
Other Grants Contributions	1,175,015
Capital Outlay	849,550
Transfers	1,350,936
Total Expenditures	52,734,067
Net Revenue and Expenditures	679,290

FTE	Totals
Officials/Administration	19.55
First/Mid Level Officials & Mngrs	18.05
Professionals	72.21
Technicians/Para-Professionals	48.57
Administrative Support	80.00
Skilled Craft/Service Maintenance	125.75
Protective Service Workers	56.44
Total	420.57

Asset Protection and Internal Investment Fund Loan Repayment Schedule

Department	Item	Rationale	Repayment source	Transactions	Year 2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total
Law Enforcement	Maintenance agreement for towers	Prepayment savings	Operating budget	Loan amount		339,138					400,000				739,138
				Payment		67,828	67,828	67,828	67,828	67,826	80,000	80,000	80,000	80,000	659,138
				Ending balance		271,310	203,482	135,654	67,826						
Lime Quarry	Front-end loader	Capital replacement need	Quarry revenues	Loan amount		113,000		-			150,000				263,000
				Payment		50,000	50,000	13,000	-		50,000	50,000	50,000		263,000
				Ending balance		63,000	13,000	-	-						
Human Services	Software update	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	-	-		-	-			-
GAM	Boiler		Energy savings and depreciation	Loan amount			-			400,000					400,000
				Payment					-	40,000	40,000	40,000	40,000	40,000	200,000
				Ending balance			-	-	-	360,000	320,000	280,000	240,000	200,000	
Law Enforcement	Patrol boat	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		21,000
				Ending balance			-	21,000	16,800	12,600	8,400	4,200	-		
Clerk of Court	Videoconference equipment	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	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	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	Improved efficiency and customer service	Efficiency savings	Loan amount	0			-	75,000	150,000					225,000
				Payment				-			TBD	TBD	TBD	TBD	-
				Ending balance				-	75,000	225,000					
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	-		
Buildings	Lighting projects	Improved efficiency and energy savings	Buildings utility costs	Loan amount					-						-
				Payment											-
				Ending balance					-		-	-	-	-	
Buildings	Government Center LED Parking Lot Lightning 2016	Improved efficiency and energy savings	Buildings utility costs	Loan amount					-	40,000					40,000
				Payment							10,000	10,000	10,000	10,000	40,000
				Ending balance					-	40,000	30,000	20,000	10,000	-	
Behaviorial Health Clinic	Financial/Records Software 2016	Mandated records requirements	Increased billing opportunities	Loan amount					-						-
				Payment											-
				Ending balance					-		-	-	-	-	

Behaviorial Health Clinic	Clinic Restructuring & Interim Management 2016	Improve efficiency and services	Increased billing opportunities	Loan amount					-						-
				Payment											-
				Ending balance					-		-	-	-	-	
Highway	Highway Building Stuch 2016	Feasibility study	Refinancing	Loan amount					9,299						9,299
				Payment							-	-	-	-	-
				Ending balance							-	-	-	-	
Recycling	Recycling Roof and 2 new bins	-	Refinancing	Loan amount						50,000					50,000
				Payment						10,000	10,000	10,000	10,000	10,000	50,000
				Ending balance		-				40,000	30,000	20,000	10,000	-	

		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Asset protection and internal investment fund financial status	Beginning balance	-	600,000	329,690	488,620	269,879	598,029	558,316	306,516	604,716	799,280
	Levy					161,416	292,061	-			
	General Fund transfers	600,000	150,000	-	400,000	,		-	-	-	-
	Repayments	-	165,828	173,828	251,040	251,033	308,226	298,200	298,200	194,564	140,000
	Total resources	600,000	915,828	503,518	1,139,660	682,328	1,198,316	856,516	604,716	799,280	939,280
	Less: Expenditures	-	586,138	14,898	869,781	84,299	640,000	550,000			
	Ending balance	600,000	329,690	488,620	269,879	598,029	558,316	306,516	604,716	799,280	939,280