

Resolution No. 39-14

1 Resolution to Hold a Public Hearing on the 2015 Budget Proposal of Polk County

2 TO THE HONORABLE SUPERVISORS OF THE COUNTY BOARD OF THE COUNTY
3 OF POLK:

4 Ladies and Gentlemen:

5 WHEREAS, Section 65.90(1) Wisconsin Statutes, requires Polk County to annually
6 formulate a budget and hold hearings on the proposed budget; and

7 WHEREAS, consistent with Section 59.18(5), the County Administrator has prepared,
8 presented and submitted to the Polk County Board of Supervisors, during the meeting of
9 September 16, 2014, the proposed draft budget for fiscal year 2015; and

10 WHEREAS, consistent with Polk County Policy No. 880, *Budget Preparation and*
11 *Execution*, the respective county board standing committees have reviewed the submitted
12 2015 Budget Proposal and made recommendations on amendments that they have
13 deemed appropriate.

14 WHEREAS, consistent with Polk County Policy No. 880, *Budget Preparation and*
15 *Execution*, the General Government Committee has reviewed the submitted proposed
16 budget.

17 NOW, THEREFORE, BE IT RESOLVED, that the Polk County Board of Supervisors
18 acknowledges receipt of the draft 2015 Budget Proposal, as submitted by the County
19 Administrator and the recommendations on amendments of the various county board
20 standing committees.

21 BE IT FURTHER RESOLVED that the Polk County Board of Supervisors shall hold a
22 public hearing of the proposed 2015 budget at 7:00 p.m. during the course of its annual
23 meeting on Wednesday, November 12, 2014 and that such public hearing shall be held at
24 the County Board Room at the Polk County Government Center, 100 Polk County Plaza,
25 Balsam Lake, Wisconsin.

26 BE IT FURTHER RESOLVED that the Polk County Board of Supervisors receives the
27 formulated budget, "2015 Budget Proposal of Polk County" as attached hereto and
28 incorporated herein, for the purposes of conducting said public budget hearing.

29 BE IT FURTHER RESOLVED that the Polk County Board of Supervisors directs the
30 County Clerk to have published as a Class 1 notice a notice of public budget hearing,
31 which such notice shall include a summary of the budget consistent with Section
32 65.90(3)(b) and notice that the proposed budget in detail is available for inspection at the
33 office of the County Clerk and via Internet.

Funding Source/ Funding Amount:	As Provided in Submitted, Received and Amended 2015 Budget Proposal of Polk County
Date Reviewed as to Appropriations:	
Committee Recommendation as To Appropriation:	
Effective Date:	Upon Passage
Dated Submitted To County Board	October 21, 2014
Submitted By:	
Review By County Administrator: <input checked="" type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended <input type="checkbox"/> Reviewed Only _____ Dana Frey, County Administrator	Review By Corporation Counsel: <input checked="" type="checkbox"/> Approved as to Form <input type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended <input checked="" type="checkbox"/> Reviewed Only _____ Jeffrey B. Fuge, Corporation Counsel

Acknowledgement of County Board Action

Mark As Appropriate:

At its regular business meeting on October 21, 2014, 2014, the Polk County Board of Supervisors considered and acted on the above resolution, Resolution- 39-14: Resolution to Hold a Public Hearing on the 2015 Budget Proposal of Polk County Resolution No. 39 - 14 : as follows:

- Adopted by a vote of _____ in favor and _____ against.
- Adopted by majority voice vote, as amended.
- Defeated by a vote of _____ in favor and _____ against.
- Defeated by majority voice vote
- Action Deferred by Procedural Action, as follows: _____

SIGNED BY: _____
William F. Johnson, IV, County Board Chairperson

Attest: Carole T. Wondra
Carole T. Wondra, County Clerk

Chairman Johnson called for a motion to approve the Administrators appointment of Kathryn Kienholz to the Renewable Energy Committee. Motion (Bonneprise/Nelson) to approve said appointment. Motion to approve the appointment carried by unanimous voice vote.

Insect Resol. 37-14

Chairman Johnson called to the floor, Resolution No. 37-14, Resolution to Authorize Application for 2015 Federal Reimbursements for Legal Services on Title IV-E Cases Involving Termination of Parental Rights and Children in Need of Protection or Services. Motion (Schmidt/Jepsen) to approve Resolution 37-14. Corporation Counsel, Jeff Fuge addressed the resolution. Motion to approve Resolution 37-14, carried by unanimous voice vote. Resolution adopted.

Insect Resol. 38-14

Chairman Johnson called to the floor, Resolution No. 38-14, Resolution to Amend the 2014 Approved Budget to Fund an Energy-Efficient Lighting Equipment Project. Motion (Hallberg/Jepsen) to approve Resolution 38-14. Administrator Frey addressed the resolution. Motion to approve Resolution 38-14, carried by unanimous voice vote. Resolution adopted.

Chairman called for a 10 minute recess.

Chairman declared meeting back in session 7:00 p.m.

Insect Resol. 39-14

Chairman Johnson called to the floor, Resolution No. 39-14, Resolution to Hold a Public Hearing on the 2015 Budget Proposal of Polk County. Motion (Jepsen/Schmidt) to approve Resolution 39-14. Administrator Frey addressed the resolution.

Chairman called for a motion on Amendment No. 1. Motion (Nelson/O'Connell) to amend the proposed budget for 2015 as incorporated in Resolution 39-14, with specific respect to the departmental budget listing of Museum. Supervisor Nelson addressed the amendment.

Amendment 1. Amendment to Increase Museum Funding

On page 47 of the Department Budget Listing, Museum (Fund 21-101), under Revenue, General Property Tax, strike "17,533" and insert "30,000" and under Expenditures, Contractual Services, strike "17,533" and insert "30,000";

Amendment 1, further amended to reflect this as One Time Only for 2015.

Chairman received request for a roll call vote. Motion to approve Amendment No. 1 of the proposed budget for 2015, carried by unanimous roll call vote.

Chairman called for a motion on Amendment No. 2. Motion (Moriak/O'Connell) to amend the proposed budget for 2015 as incorporated in Resolution 39-14, with specific respect to

October 21, 2014

the departmental budget listing of Buildings, Parks and Recycling. Administrator Frey addressed the amendment.

Amendment 2. Amendment to Fund Solar Energy Study

On page 13 of the Department Budget Listing, Bldg, Parks, Recycling (Fund 07-101), under Expenditures, Contractual Services, strike "710,625" and insert "716,375";

Motion to approve Amendment No. 2 of the proposed budget for 2015, carried by voice vote.

Chairman Johnson called for a motion on Amendment No. 3. Motion (Jepsen/Demulling) to amend the proposed budget for 2015 as incorporated in Resolution 39-14, with specific respect to the departmental budget listing of Circuit Court. Supervisor Luke addressed the amendment.

Amendment 3. Amendment to Fund Drug Court (part of CJCC)

On page 48 of the Department Budget Listing, Circuit Court (Fund 02-101), under Expenditures, Grants, Contributions, Indemnifications, strike "0" and insert "25,000";

Motion to approve Amendment No. 3 of the proposed budget for 2015, carried by unanimous voice vote.

Chairman Johnson called for a motion on Amendment No. 4. Motion (Jepsen/Schmidt) to amend the proposed budget for 2015 as incorporated in Resolution 39-14, with specific respect to the departmental budget listing of County Clerk. Administrator Frey addressed the amendment.

Amendment 4. Amendment to Fund Boardroom Technology upgrade

On page 23 of the Department Budget Listing, County Clerk (Fund 06-101), under Expenses, Supplies and Expenses, strike "71,325" and insert "77,902";

Motion to approve Amendment No. 4 of the proposed budget for 2015, carried by unanimous voice vote.

Chairman Johnson relinquished the chair to Vice Chairman Jepsen for the purpose of addressing Amendment No. 5. . Acting Chairman Jepsen called for a motion on Amendment No. 5. Motion (Johnson/Caspersen) to amend the proposed budget for 2015 as incorporated in Resolution 39-14, with specific respect to the departmental budget listing of Outside Agencies. Supervisor Johnson addressed the amendment.

October 21, 2014

Amendment 5. Amendment to Increase Tourism Funding

On page 48 of the Department Budget Listing, Outside Agencies (Fund 13-101), under Revenue, General Property Tax, strike "135,046" and insert "\$136,046" and under Expenditures, Grants, Contributions, Indemnifications, strike "135,046" and insert "136,046";

Motion to approve Amendment No. 5 of the proposed budget for 2015, carried by unanimous voice vote.

Chairman Johnson assumed the chair and called for a motion on Amendment No. 6. Motion (Nelson/O'Connell) to amend the proposed budget for 2015 as incorporated in Resolution 39-14, with specific respect to the departmental budget listing of Land & Water Resources. Land and Water Director, Tim Ritten addressed the amendment.

Amendment 6. Amendment to Fund a Lake Study in the Town of Milltown

On page 38 of the Department Budget Listing, Land & Water Resources (Fund 22-101), under Expenditures, Contractual Services, strike "56,787" and insert "88,182";

Motion to approve Amendment No. 6 of the proposed budget for 2015 was defeated by a majority voice vote.

Motion to approve Resolution 39-14, Resolution to Hold a Public Hearing on the 2015 Budget Proposal of Polk County, as amended, carried by unanimous voice vote.

Motion (Bonneprise/Demulling) to adjourn. Motion carried, by unanimous voice vote. Chairman Johnson declared meeting adjourned 8:35 p.m.

Respectfully submitted,

Carole T. Wondra
Polk County Clerk

October 21, 2014

STATE OF WISCONSIN)
COUNTY OF POLK)

I Carole T. Wondra, County Clerk for Polk County, do hereby certify that the foregoing minutes are a true and correct copy of the County Board Proceedings of the Polk County Board of Supervisor's Session held on October 21, 2014.

Carole T. Wondra 10-22-14
Carole T. Wondra
Polk County Clerk

POLK COUNTY

2015 OPERATING AND CAPITAL
BUDGET RECOMMENDATION



DANA FREY, COUNTY ADMINISTRATOR
SEPTEMBER 16, 2014

September 16, 2014

TO: Polk County Board of Supervisors

FROM: Dana Frey, County Administrator

SUBJECT: Polk County 2015 Operating and Capital Budget Recommendations

It is my honor to present you with a budget recommendation for 2015 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).

The 2015 budget is the first to recognize that the economy is expanding, not shrinking. Over the past 18 months, Polk County has seen substantial growth in employment and in sales tax collections, both exceeding pre-recession levels, and a turn-around in the real estate market (although the latter is only partially reflected in the County's equalized value). Nonetheless, there are still serious restrictions on revenues both because of the state-imposed levy cap and the historically low rates of return on the County's investments. In addition, budgets for the past several years have had limited funds for replacement of aging equipment and software; this budget is the first to recognize this and make such necessary funds available.

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, invest in wellness incentives to limit future health-related costs for employees and their families, and to implement a market based wage structure and classification system that provides more opportunity for advancement and lateral transfers. As noted last year, the latter will result in both future savings and improved retention, as there will be opportunities for some career

paths, at least as possible in a smaller organization. Like the past several budgets, this budget is also structurally balanced, meaning all current expenditures are offset by current revenues. Finally, it does all of the above without any significant increase in average property taxes: for the fifth year in a row, taxes on the average home will be about the same as in the preceding year.

The recommended overall budget expenditure is \$61,060,835, an increase of \$4,648,460 from the 2014 adopted budget. This increase is largely because of the early payment of a 2007 bond discussed in detail below. Following the “last dollar levy” principle defined in the budget preparation and execution policy¹ the final property tax levy recommendation is \$21,127,923, a \$143,919 increase from the 2014 actual property tax levy. This levy amount is well below 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

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

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 2013. 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 2015 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 decline only slightly, from \$9,975,390 to \$9,910,769, an amount above the recent low point in 2013 but still well below the historical average.

Substantially improved sales tax collections have been reflected in an increased forecast of \$2,600,000, an amount just above that actually collected in 2012 and below the forecast recently supplied by the Wisconsin Counties Association and that forecast by Polk County's own time series model. For the first eight months of this year, from January through August, sales tax collections were 8.0% above the previous year. The forecast for interest earnings remains about the same as was also reduced substantially to reflect current miniscule interest rates (the August 2014 interest rate for investments made in the Wisconsin Local Government Investment Pool was 0.08%).

Revenue from charges for services is expected to be up slightly from 2014, and intergovernmental revenue is up significantly 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. Once a minimum level of expenditures had been determined, options were considered to fill the resultant gap; the final figure derived was levy. The budget recommends a 2014 levy of \$21,127,923, an increase from the 2014 property tax levy of \$143,919 or 0.69%. (None of the figures include the levy for Library Act 150 or Highway Bridge Aid, as these are pass-through funds outside of the control of the County Board). New construction increased the County's equalized value by 1.14%. Note that the 2015 budget recommendation is substantially below the levy cap.

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 almost no change in his or her county tax due to the effect of new construction and this small decline in levy. 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 estimated to be \$59,913,422, a \$3,133,095 increase from the 2014 budget amount, with much of this increase due to early repayment of the 2007 bond. This total is about the same as the budget in 2010. Table 1, attached, provides greater detail on revenues and collection history.

Expenditures:

Total expenditures are estimated at \$61,060,835, an increase of \$4,648,460 from the 2014 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 reduced by about one FTE, largely because of shifts of part-time personnel due to changes in grant funding in Public Health.

Three 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: funding for the Sheriff's water patrol, for purchase of a new front-end loader for the Lime Quarry, planning for a new citizen-centered government initiative, and a loan to Golden Age Manor to prepay a 2007 bond issue. All are to be repaid by the departments listed or, in the case of the citizen-centered government initiative, from efficiencies that result from that project across several departments.

There are only three areas where significant increases in levy revenues are proposed. One is a LiDAR project to fund a detailed topographic map of the County, to be paid over

two years, with \$80,000 in levy funding recommended in both 2015 and 2016. A second are is the district court, to fully fund the court commissioner on an ongoing basis and to reflect actual experience in revenues and costs, with an increase of about \$45,000. The third area is law enforcement, largely to replace equipment (mobile terminals) and software, with a total cost of \$256,000.

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 2014 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 2015 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.

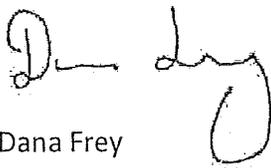
Future budget implications:

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 2015 budget recommendation will contain two forward year estimates, to 2016 and 2017, by the October Board meeting. We also expect that repayments to the asset and investment loan fund will allow for funding additional investments to assist in reducing future costs. We do not expect any significant relaxation of the levy cap or increase in levy in the foreseeable future.

Conclusions and implications

The 2015 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,

A handwritten signature in black ink, appearing to read "Dana Frey". The signature is fluid and cursive, with a large, stylized "D" and "F".

Dana Frey
County Administrator

2010 - 2015 SUMMARY BY ECONOMIC CLASSIFICATION

TABLE J

SUMMARY		2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Revenues							
General Property Tax	Minus Act 150/Bridge	20,665,600	21,020,119	20,991,492	21,075,507	20,984,004	21,127,923
Other Taxes	Minus 203 sales tax	923,433	915,946	826,120	825,136	826,220	736,170
State Aids		10,845,627	9,973,006	8,624,982	8,833,334	9,975,390	9,910,769
License & Fees		296,947	274,987	316,035	290,942	335,935	324,842
Fines and Forfeitures		280,131	280,416	251,100	249,154	234,700	235,900
Public Charge for Services		12,843,314	13,053,442	12,330,451	13,758,950	11,755,053	12,122,586
Intergovernmental Revenue		6,839,672	7,770,035	7,724,883	8,565,226	8,838,186	9,301,589
Misc Revenue		1,968,557	894,982	1,014,050	1,300,149	813,442	925,501
Other Financing Sources		4,718,763	2,544,743	2,832,434	3,114,763	3,017,397	5,228,142
Total Income		59,382,044	56,727,676	54,911,547	58,013,161	56,780,327	59,913,422
Expenditures							
Personnel		29,053,142	27,270,393	29,394,035	29,096,981	29,344,954	29,817,749
Operating - 000	Minus Bridge Aid	16,446,605	11,898,995	2,860,420	2,725,735	2,690,946	1,863,067
Professional Services		7,219,413	7,474,404	12,163,462	7,135,075	13,532,254	7,569,997
Supplies & Expenses		4,621,471	3,669,389	3,765,091	3,133,551	3,640,627	3,768,430
Fixed Charges		740,520	4,764,752	963,036	7,442,585	917,229	8,421,238
Debt service		3,753	2,263	4,134,842	4,215,600	4,207,976	5,551,651
Grant Contribution	Minus Act 150	904,526	865,075	514,806	1,724,775	656,067	683,651
Capital Outlay		801,502	483,865	404,724	522,863	613,104	1,257,687
Transfers	Minus 203 sales tax	355,044	410,268	1,058,663	1,033,534	809,218	2,127,365
Total Expenditures		60,145,976	56,839,404	55,259,079	57,030,699	56,412,375	61,060,835
Net Revenue and Expenditures		(763,932)	(111,728)	(347,532)	982,462	367,952	(1,147,413)
FTE		2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Officials/Administration		24.5	24.5	22.5	20.85	21.6	21.6
Professionals		45.6	45.7	90.11	91.11	86.76	90.3
Technicians/Para-Professionals		108.79	108.25	79.92	73.33	72.73	68.65
Administrative Support		89.54	87.19	67.88	68.95	67.62	65.98
Skilled Craft/Service Maintenance		126.17	125.64	119.57	120.99	119.7	120.99
Protective Service Workers		59.6	58.5	55.25	54.45	55.46	54.94
Total		454.20	449.78	435.23	429.68	423.87	422.46

Proposed Levy Allocation By Department

		2015 Levy	2014 Levy	<u>Difference</u>
ADMINISTRATION	101	(3,092,026)	(3,090,305)	1,721
ADMINISTRATION	301	3,861,651	4,167,976	306,325
ADMINISTRATION	457	80,000	0	(80,000)
ADRC	212	110,785	111,653	868
BLDG, PARKS, RECYCLING	101	1,527,306	1,507,138	(20,168)
CIRCUIT COURT	101	555,514	510,586	(44,928)
CORP CONUSEL/CHILD SUPPO	101	233,766	243,096	9,330
COUNTY CLERK	101	334,388	320,899	(13,489)
DISTRICT ATTORNEY	101	367,897	372,281	4,384
EMERGENCY MANAGEMENT	101	46,188	43,877	(2,311)
EMPLOYEE RELATIONS	101	364,596	365,417	821
EMPLOYEE RELATIONS	721	0	20,000	20,000
FAIR	101	22,748	22,748	0
FORESTRY	101	(78,974)	(90,721)	(11,747)
HIGHWAY	701	3,086,675	3,098,771	12,096
HUMAN SEVICES	211	3,611,103	3,614,763	3,660
INFORMAITON TECHNOLOGY	101	554,254	583,301	29,047
LAND & WATER RESOURCES	101	340,306	334,072	(6,234)
LAND/ZONING	101	350,027	359,756	9,729
LAW ENFORCEMENT	101	7,354,871	6,928,530	(426,341)
MEDICAL EXAMINER	101	101,538	101,610	72
MUSEUM	101	17,533	17,533	0
OUTSIDE AGENCIES	101	135,046	135,046	0
PUBLIC HEALTH	101	705,599	725,955	20,356
PUBLIC HEALTH	218	122,509	122,509	0
REG OF DEEDS	101	(30,626)	(31,278)	(652)
TREASURER	101	36,206	99,760	63,554
UW EXTENSION	101	261,249	243,610	(17,639)
VETERANS	101	147,794	145,421	(2,373)
Total		21,127,923	20,984,004	(143,919)

SUMMARY OF ALL FUNDS BY DEPARTMENT 2015

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	555,514	-	-	-	101,538	367,897	334,388	-	1,527,306	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
State Aids	167,040	-	-	-	-	68,343	-	-	176,124	-
License & Fees	-	-	-	-	38,332	-	400	24,000	-	-
Fines & Forfeitures	115,000	40,000	-	40,000	-	2,900	-	-	-	-
Public Charge for Services	160,000	-	9,000	-	-	31,065	26,000	-	295,000	-
Intergovernmental Revenue	-	-	-	-	-	-	19,000	-	16,000	158,012
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Total Income	997,554	40,000	9,000	40,000	139,870	470,205	379,788	24,000	2,014,430	158,012
Expenditures										
Personnel	778,879	-	-	-	88,626	412,168	266,704	-	912,085	14,496
Operating - 000	-	-	-	-	-	-	-	-	-	-
Professional Services	186,159	-	9,000	-	42,444	22,468	36,599	1,800	710,625	7,000
Supplies & Expenses	32,516	-	-	-	8,800	34,570	71,325	800	189,820	40,000
Fixed Charges	-	-	-	-	-	1,000	5,160	400	-	96,516
Debt Service	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	-	-	-	21,000	75,000	-
Capital Outlay	-	-	-	-	-	-	-	-	126,900	-
Transfers	-	65,000	-	40,000	-	-	-	-	-	-
Total Expenditures	997,554	65,000	9,000	40,000	139,870	470,205	379,788	24,000	2,014,430	158,012
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	-
Professionals	1.00	-	-	-	0.11	1.00	-	-	-	-
Technicians/Para-Professionals	-	-	-	-	-	2.00	-	-	3.00	-
Administrative Support	10.00	-	-	-	-	4.00	1.45	-	1.00	-
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	-	11.90	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-
Total	12.00	-	-	-	0.71	7.00	2.45	-	16.90	-

Table 9

SUMMARY OF ALL FUNDS BY DEPARTMENT 2015

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 - Bio 14-209	Birth to 3 14-218
Revenues											
General Property Tax	-	-	-	(30,626)	36,206	7,354,871	46,188	135,046	705,599	-	122,509
Other Taxes	-	-	-	70,000	50	-	-	-	-	-	-
State Aids	104,150	-	-	-	97,000	39,110	59,787	-	3,682	147,178	88,837
License & Fees	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	38,000	-	-	-	-	-	-
Public Charge for Services	-	-	-	240,000	150	322,040	-	-	135,730	-	35,500
Intergovernmental Revenue	-	-	-	-	-	57,100	-	-	-	5,378	-
Miscellaneous Revenue	-	-	-	-	100,000	35,450	-	-	-	-	-
Other Financing Sources	-	-	-	40,000	-	55,000	-	-	-	-	-
Total Income	104,150	-	-	319,374	271,406	7,863,571	105,975	135,046	845,011	152,556	246,846
Expenditures											
Personnel	-	-	-	269,280	202,608	6,265,772	97,629	-	800,472	130,600	158,712
Operating - 000	-	-	-	-	100	-	-	-	-	8,336	-
Professional Services	91,500	-	37,000	42,494	16,308	679,902	1,686	-	16,865	2,366	80,772
Supplies & Expenses	10,900	-	-	7,600	48,460	396,738	6,060	-	24,782	6,033	5,376
Fixed Charges	1,750	-	-	-	2,880	3,244	600	-	892	1,144	1,900
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	1,050	3,500	-	135,046	300	-	-
Capital Outlay	-	-	-	-	-	443,087	-	-	1,700	-	-
Transfers	-	-	-	-	-	71,328	-	-	-	-	-
Total Expenditures	104,150	-	37,000	319,374	271,406	7,863,571	105,975	135,046	845,011	148,479	246,760
Net Revenue and Expenditures	-	-	(37,000)	-	0	-	-	-	-	4,077	86

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 - Bio 14-209	Birth to 3 14-218
Officials/Administration	-	-	-	1.00	1.00	2.00	1.00	-	1.00	-	-
Professionals	-	-	-	-	-	3.00	-	-	5.85	1.45	1.00
Technicians/Para-Professionals	-	-	-	-	-	11.65	-	-	0.20	-	-
Administrative Support	-	-	-	3.00	2.00	4.80	-	-	3.00	-	1.00
Skilled Craft/Service Maintenance	-	-	-	-	-	0.50	-	-	-	-	-
Protective Service Workers	-	-	-	-	-	54.94	-	-	-	-	-
Total	-	-	-	4.00	3.00	76.89	1.00	-	10.05	1.45	2.00

Table 9

SUMMARY OF ALL FUNDS BY DEPARTMENT 2015

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
Revenues											
General Property Tax	-	-	-	-	-	-	-	-	-	3,611,103	147,794
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
State Aids	204,763	-	134,874	45,537	-	52,916	-	8,935	-	4,159,942	13,500
License & Fees	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	-	66,095	-	176,677	60,210	-	187,134	-	8,164,924	1,126,422	-
Intergovernmental Revenue	-	-	16,779	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	1,278	-	-	40,000	-
Total Income	204,763	66,095	151,653	222,214	60,210	52,916	188,412	8,935	8,164,924	8,937,467	161,294
Expenditures											
Personnel	177,598	61,533	139,287	168,421	24,303	46,493	150,880	5,369	5,974,407	5,040,820	133,027
Operating - 000	-	-	-	-	-	-	-	-	1,844,631	-	-
Professional Services	12,980	150	7,472	10,287	2,587	3,693	9,697	1,205	57,240	3,377,186	3,175
Supplies & Expenses	5,020	2,543	2,855	39,180	32,760	1,779	14,849	2,308	4,500	177,336	8,742
Fixed Charges	2,130	647	1,247	3,150	400	324	10,705	65	40,608	294,125	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	2,742	-	-	-	-	-	-	-	-	-	16,350
Capital Outlay	-	-	-	-	-	-	-	-	200,000	-	-
Transfers	-	-	-	-	-	-	-	-	21,677	48,000	-
Total Expenditures	200,470	64,873	150,861	221,038	60,050	52,289	186,131	8,947	8,143,063	8,937,467	161,294
Net Revenue and Expenditures	4,293	1,222	792	1,176	160	627	2,281	(12)	21,861	-	-
FTE											
Officials/Administration	-	-	-	-	-	-	-	-	1.00	1.00	1.00
Professionals	1.20	0.70	1.80	1.50	0.20	0.59	1.04	0.06	9.00	37.00	-
Technicians/Para-Professionals	0.20	-	-	-	-	-	-	-	21.60	14.00	-
Administrative Support	1.13	-	-	0.80	-	-	1.00	-	4.20	15.20	1.00
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	-	74.05	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-
Total	2.53	0.70	1.80	2.30	0.20	0.59	2.04	0.06	109.85	67.20	2.00

Table 9

SUMMARY OF ALL FUNDS BY DEPARTMENT 2015

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	17,533	261,249	340,306	-	350,027	-	-	22,748	233,766	(78,974)	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
State Aids	-	6,753	264,000	-	25,000	-	10,000	-	522,425	49,997	8,223
License & Fees	-	10	20,600	-	241,500	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	-	11,050	33,200	651,000	125,000	-	-	-	3,260	144,529	-
Intergovernmental Revenue	-	-	15,500	-	10,000	-	-	-	-	-	-
Miscellaneous Revenue	-	-	2,000	-	-	5,000	-	-	-	-	-
Other Financing Sources	-	-	-	-	20,000	-	-	-	-	-	-
Total Income	17,533	279,062	675,606	651,000	771,527	5,000	10,000	22,748	759,451	115,551	8,223
Expenditures											
Personnel	-	94,472	555,245	269,396	716,103	-	-	-	700,755	93,730	-
Operating - 000	-	-	-	-	-	-	-	-	-	-	-
Professional Services	17,533	156,137	56,787	125,782	34,154	2,500	-	11,723	32,016	4,283	8,223
Supplies & Expenses	-	28,453	63,474	80,470	20,550	-	-	-	26,480	17,538	-
Fixed Charges	-	-	-	6,500	720	-	-	25	200	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	100	-	-	2,500	10,000	11,000	-	-	-
Capital Outlay	-	-	-	100,000	-	-	-	-	-	-	-
Transfers	-	-	-	113,000	-	-	-	-	-	-	-
Total Expenditures	17,533	279,062	675,606	695,148	771,527	5,000	10,000	22,748	759,451	115,551	8,223
Net Revenue and Expenditures	-	-	-	(44,148)	-	-	-	-	-	0	-

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	-	-
Professionals	-	-	5.00	-	4.00	-	-	-	2.00	1.00	-
Technicians/Para-Professionals	-	-	-	1.00	3.00	-	-	-	5.00	-	-
Administrative Support	-	1.80	1.00	-	1.00	-	-	-	1.00	-	-
Skilled Craft/Service Maintenance	-	-	-	1.99	-	-	-	-	-	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-
Total	-	1.80	7.00	3.99	9.00	-	-	-	9.00	1.00	-

SUMMARY OF ALL FUNDS BY DEPARTMENT 2015

SUMMARY	Highway 29-701	Admin 30-101	Admin-Asset 30-110	Admin-Retire 30-120	Sales Tax 30-203	Admin - Debt 30-301	Admin - Lidar 30-457	Info Tech 32-101
Revenues								
General Property Tax	3,086,675	(3,092,026)	-	-	-	3,861,651	80,000	554,254
Other Taxes	-	666,120	-	-	-	-	-	-
State Aids	1,504,391	601,015	-	-	-	-	50,000	-
License & Fees	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Public Charge for Services	-	4,000	-	-	-	-	-	-
Intergovernmental Revenue	2,226,200	-	-	-	-	-	-	265,893
Miscellaneous Revenue	45,190	350,035	-	-	-	-	-	-
Other Financing Sources	-	2,680,000	661,040	-	-	1,694,000	10,000	-
Total Income	6,862,456	1,209,144	661,040	-	-	5,555,651	140,000	820,147

Expenditures								
Personnel	2,628,953	675,385	-	109,290	-	-	-	489,974
Operating - 000	10,000	-	-	-	-	-	-	-
Professional Services	1,033,375	224,844	-	-	-	4,000	-	301,873
Supplies & Expenses	2,082,128	13,315	-	-	-	-	-	28,300
Fixed Charges	719,685	291,600	-	-	-	-	-	-
Debt Service	-	-	-	-	-	5,551,651	-	-
Other Grants Contributions	-	4,000	-	-	-	-	-	-
Capital Outlay	-	-	246,000	-	-	-	140,000	-
Transfers	330,941	487,419	-	-	950,000	-	-	-
Total Expenditures	6,805,082	1,696,563	246,000	109,290	950,000	5,555,651	140,000	820,147
Net Revenue and Expenditures	57,374	(487,419)	415,040	(109,290)	(950,000)	-	-	-

FTE	Highway 29-701	Admin 30-101	Admin-Asset 30-110	Admin-Retire 30-120		Admin-Debt 30-301	Admin-Lidar 30-457	Info Tech 32-101
Officials/Administration	1.00	1.00	-	-		-	-	1.00
Professionals	3.00	2.00	-	-		-	-	1.00
Technicians/Para-Professionals	3.00	-	-	-		-	-	3.00
Administrative Support	1.00	1.60	-	-		-	-	-
Skilled Craft/Service Maintenance	29.45	-	-	-		-	-	-
Protective Service Workers	-	-	-	-		-	-	-
Total	37.45	4.60	-	-		-	-	5.00

Table 9

SUMMARY OF ALL FUNDS BY DEPARTMENT 2015

Emp Relations 34-101	SUMMARY	Health Ins 32-721	ADRC 36-212	Totals
Revenues				
364,596	General Property Tax	-	110,785	21,127,923
-	Other Taxes	-	-	736,170
-	State Aids	-	1,297,247	9,910,769
-	License & Fees	-	-	324,842
-	Fines & Forfeitures	-	-	235,900
1,600	Public Charge for Services	-	113,000	12,122,586
-	Intergovernmental Revenue	6,511,727	-	9,301,589
-	Miscellaneous Revenue	387,076	750	925,501
26,824	Other Financing Sources	-	-	5,228,142
393,020	Total Income	6,898,803	1,521,782	59,913,421
Expenditures				
355,626	Personnel	-	808,651	29,817,749
-	Operating - 000	-	-	1,863,067
29,078	Professional Services	-	57,029	7,569,997
8,038	Supplies & Expenses	-	224,032	3,768,430
278	Fixed Charges	6,898,803	34,540	8,421,238
-	Debt Service	-	-	5,551,651
-	Other Grants Contributions	-	401,063	683,651
-	Capital Outlay	-	-	1,257,687
-	Transfers	-	-	2,127,365
393,020	Total Expenditures	6,898,803	1,525,315	61,060,834
-	Net Revenue and Expenditures	-	(3,533)	(1,147,413)

Emp Relations 34-101	FTE	Health Ins 34-721	ADRC 36-212	Totals
1.00	Officials/Administration	-	1.00	21.60
1.00	Professionals	-	4.80	90.30
-	Technicians/Para-Professionals	-	1.00	68.65
2.00	Administrative Support	-	3.00	65.98
-	Skilled Craft/Service Maintenance	-	3.10	120.99
-	Protective Service Workers	-	-	54.94
4.00	Total	-	12.90	422.46

Asset Protection and Internal Investment Fund Loan Repayment Schedule

Department	Item	Rationale	Repayment source	Transactions	Year									Total
					2012	2013	2014	2015	2016	2017	2018	2019		
Law Enforcement	Maintenance agreement for towers	Prepayment savings	Operating budget	Loan amount		339,138								339,138
				Payment		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	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	Improved billing and lower staffing	Operating budget reductions	Loan amount		134,000	166,000	-	-	-	-	-	-	300,000
				Payment		48,000	48,000	48,000	48,000	48,000	48,000	12,000		300,000
				Ending balance		86,000	204,000	156,000	108,000	60,000	12,000	-		
Highway	Building study		Bond proceeds	Loan amount			10,000							10,000
				Payment					10,000					10,000
				Ending balance			10,000	10,000	-	-				
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	16,800
				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			15,000	-						15,000
				Payment			8,000	7,000						15,000
				Ending balance			7,000	-						
Golden Age Manor	Bond refinancing	Refinancing savings; level debt service	Uniform payments	Loan amount				616,581						616,581
				Payment				75,212	130,000	130,000	130,000	151,369	616,581	
				Ending balance				541,369	411,369	281,369	151,369	-		
Lime Quarry	Front-end loader	Capital replacement need	Quarry revenues	Loan amount				150,000						150,000
				Payment				50,000	50,000	50,000				150,000
				Ending balance				100,000	50,000	-				
Administration	Citizen Service Center	Improved efficiency and customer service	Staffing savings	Loan amount				75,000	175,000					250,000
				Payment				-	75,000	75,000	75,000	25,000	250,000	
				Ending balance				75,000	175,000	100,000	25,000	-		

		2012	2013	2014	2015	2016	2017	2018	2019
Asset protection and internal investment fund financial status	Beginning balance	-	600,000	329,690	312,518	110,977	321,005	696,031	953,231
	General Fund transfers	600,000	150,000	-	400,000	-	-	-	-
	Repayments	-	165,828	173,828	261,040	385,028	375,026	257,200	192,569
	Total resources	600,000	915,828	503,518	973,558	496,005	696,031	953,231	1,145,800
	Less: Expenditures	-	586,138	191,000	862,581	175,000	-	-	-
Ending balance	600,000	329,690	312,518	110,977	321,005	696,031	953,231	1,145,800	

