

Polk County

"GIFT OF THE GLACIERS"

Wisconsin



St. Croix River

2020 OPERATING AND CAPITAL BUDGET

POLK COUNTY

DEAN JOHANSEN

COUNTY BOARD CHAIR

JAY LUKE

FIRST VICE CHAIR

JOHN BONNEPRISE

SECOND VICE CHAIR



COUNTY BOARD OF SUPERVISORS

District 1	Brad Olson
District 2	Doug Route
District 3	Dean Johansen
District 4	Chris Nelson
District 5	Tracy LaBlanc
District 6	Brian Masters
District 7	Michael Prichard
District 8	James Edgell
District 9	Kim O'Connell
District 10	Larry Jepsen
District 11	Jay Luke
District 12	Michael Larsen
District 13	Russell Arcand
District 14	John Bonneprise
District 15	Joseph Demulling

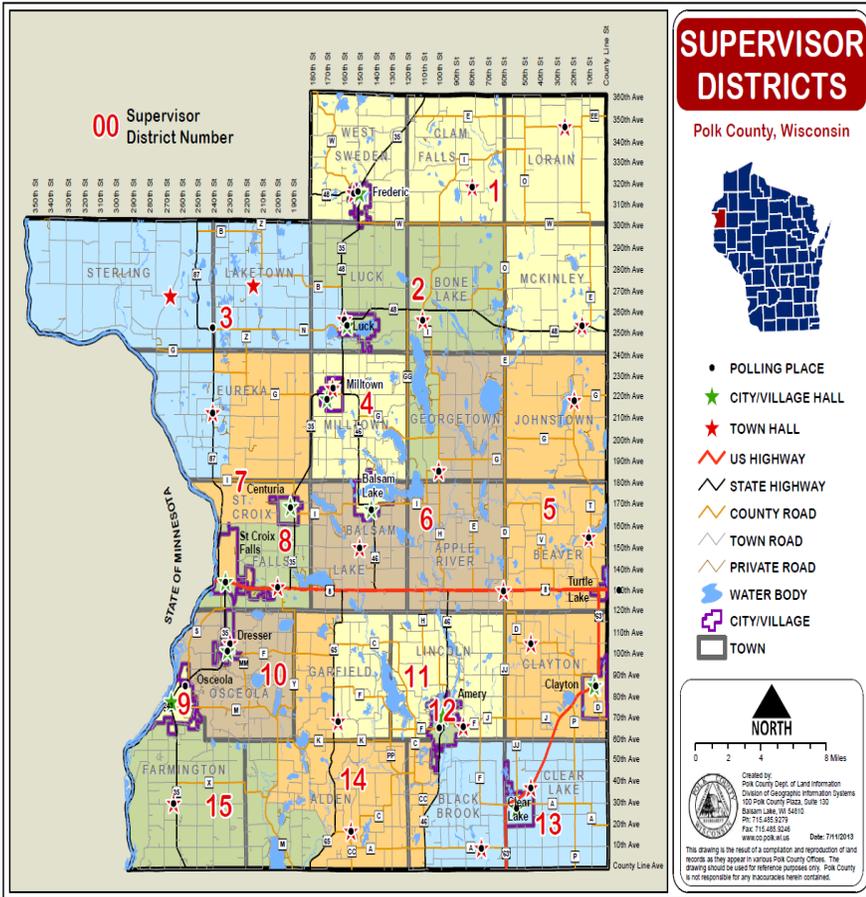


TABLE OF CONTENTS

Introduction 1
 Letter from the County Administrator 2
 About Polk County 3
 Citizens Guide to the Budget 5
 Polk County 2020 Budget 9
 A New System of Budgeting for Polk County 10
 2020 Budget Summary 11
 The Budget Process 12
 Strategic Outlook 14
 Summary of the 2020 Budget 16
 Revenues 17
 Expenditures 18
 Debt 22
 General Fund Unassigned Balance 23
 Capital Improvements 24
 Future budget implications 25
 Strategic Goals and Strategies: Doing the right things 31
 Doing Things Right: Efficiency, Effectiveness and Value for Money 33
 Multi-Year Budgeting 34
 Budget Process Flowchart 35
 Budget Calendar 36
 Organizational Chart 37
 How to use this document 38
 Budget Page Definitions 39
 Sample Budget Page 40
 Explanation of Fund Structure and Basis of Accounting 41
 2020 Budget Summary Tables 45
 By Economic Classification 46
 By Functional Classification 47
 By Fund 48
 2020 Capital Budget 59
 Expenditures by Functional Classification 61
 2020 Budget by Department 62
 General Government 63
 Department of County Clerk 64
 Department of Treasurer 68
 Outside Agencies 71
 Department of Corporation Counsel 74



Department of Administration	79
Department of Information Technology.....	86
Department of Human Resources	89
Environmental Services	93
Department of Parks.....	94
Department of Recycling	97
Department of Register of Deeds	100
Department of UW Extension.....	103
Department of Land and Water.....	108
Department of Lime Quarry.....	112
Department of Land Information	115
Department of Forestry	120
Community Services	122
Department of Public Health	123
Golden Age Manor.....	127
Department of Community Services.....	132
Department of Veterans Service Office	138
Department of ADRC	141
Public Works.....	145
Department of Clerk of Circuit Court.....	146
Department of District Attorney and Victim/Witness Services	149
Department of Buildings	153
Department of Law Enforcement	156
Department of Highway.....	162
2020 Budget Supplementar Materials.....	166
Appendix A: Selected Economic and Demographic Indicators.....	167
Appendix B: How to Interpret a Logical Framework.....	168
Appendix C: Relevant Fiscal Policies	170
Appendix D: 2020 Approved Budget Resolution	178
Appendix E: Changes from Budget Ceiling.....	184
Appendix F: Annotated 2020 – 2024 Capital Improvement Plan	185
Appendix G: Revenue Estimation Methodology.....	202
Appendix H: Asset Fund Accounting.....	204
Appendix I: Long Term Obligations.....	205
Appendix J: Glossary	206
Appendix K: Contacts.....	211

Introduction



POLK
COUNTY
WISCONSIN

-
- Letter from County Administrator
 - About Polk County
 - Publication: A Citizen’s Guide to the Polk County Budget



Polk County Department of Administration

County Budget | Management | Accounts Payable and Receivables | Payroll | Liability Insurance

100 Polk County Plaza, Suite 220
Balsam Lake, WI 54810

Phone (715) 485-9212
Fax (715) 485-9119

To the Polk County Board of Supervisors and the Citizens of Polk County:

We are pleased to provide you the sixth comprehensive budget document in the history of Polk County and the second to fully incorporate the budget reforms begun seven years ago. This document is designed to give you detailed budget information in an accessible format and in one location. Polk County endeavors to follow the highest fiscal transparency standards possible; this budget documentation is in keeping with that effort. Two major criteria are 'public availability of information' and 'open budget preparation, execution and reporting.' This document, in addition to the Citizens Guide to the 2020 budget (included) and information available on the County's website (under fiscal transparency on the home page, www.co.polk.wi.us), is designed to meet those requirements.

This document is organized in two basic sections. The first provides a summary and overview of the budget process and the budget itself. It also provides information on the organization of the county and assistance in interpreting detailed budget information. These data are prepared wherever possible following the Uniform Chart of Accounts recommended by the State of Wisconsin Department of Revenue to help ensure consistency of financial information across departments. The format used in this budget similar to that used in the budget execution reports provided to the County Board and posted on the County's website on a quarterly basis to facilitate comparisons. Greater detail is of course always available for any category as desired. Similarly, the allocation of full-time equivalent (FTE) staffing follows those categories established by the U.S. Equal Employment Opportunity Commission.

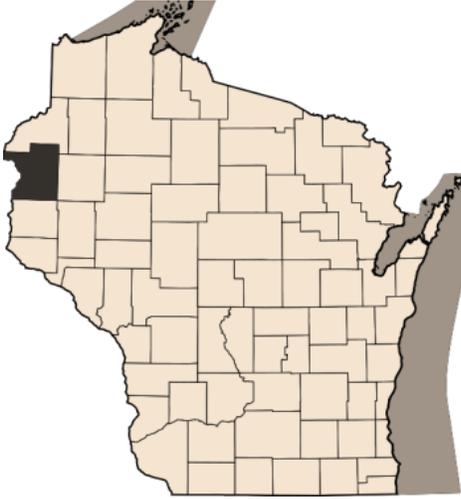
We would also like to extend my appreciation to those Polk County staff who have contributed to this document, especially our Finance Department team, as well as the department heads and others who have made this budget process a success.

Respectfully submitted,

Vince Netherland

Polk County Administrator

ABOUT POLK COUNTY



Located in northwest Wisconsin, Polk County was first incorporated in 1858. The county has a land area of 914 square miles and a population of just over 44,000 according to the most recent estimates by the State of Wisconsin and the U.S. Census Bureau. Of note is the rural character of this county: despite having a population of over 44,000 there are no communities within Polk County with a population greater than 3,000. Much of our population is located around our 400 lakes and in our farming areas. Although the county grew rapidly in population before the last recession (2007-2009), the growth has since stabilized, with net in-migration and a small natural population growth (births over deaths).

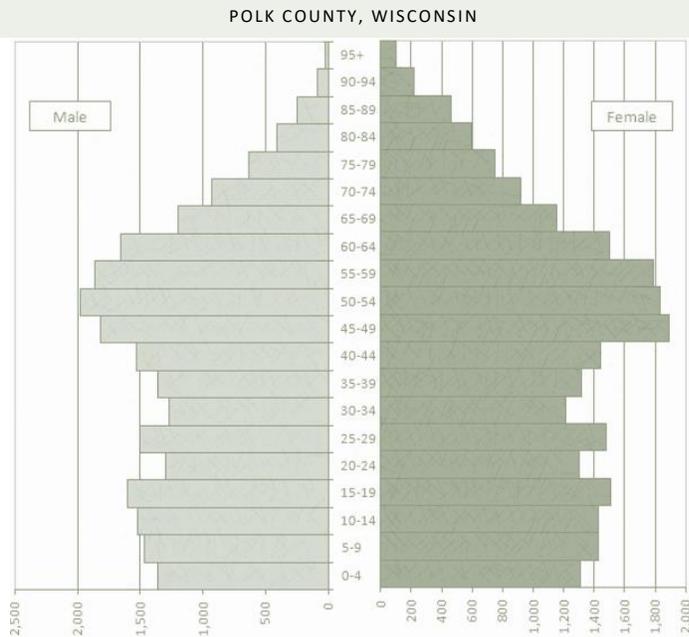
Easily accessible from a major metropolitan area, Polk County benefits greatly from tourism and from the value added by its seasonal residents, both from their patronage of local businesses and from their investment in lakeshore and recreational property. Over three-fourths of the county's equalized property value is in residential real estate and tourism accounts for a significant share of the county's economy. Polk County also has a strong agricultural economy, and has become a regional center for health care, with education and health employment estimated at 4,645 jobs. Despite its rural nature, Polk County is also a manufacturing hub: manufacturing accounts for over one out of every five jobs, or a total of 5,049 jobs.

Polk County has a wealth of natural resources with over 400 lakes, the oldest State park in Wisconsin, Interstate State Park, and the newest, Straight Lake State Park, rolling hills, productive farmland, forests and streams, and is bordered on the west by a Federally-designated wild and scenic river. We are a county of libraries, with 10 separate municipal library systems and 247,709 library visits in 2018, and a county of schools, with eight local school districts offering full K through 12 education opportunities. Higher education is close by as well, with Indianhead Technical College providing vocational education at several satellite locations nearby and several four-year colleges a reasonable commute away from most parts of Polk County.



County Forest, Town of Lorain, Polk County

**FIGURE 1
POPULATION BY AGE AND SEX, 2010**



Although a rural county, Polk County does have a relatively youthful population, as Figure 1 shows, with a median age of 42.8 years old according to the 2010 census. Educational attainment is fairly high as well, with census data again showing 94.6% of all residents over age 25 having a high school diploma and nearly 20 percent have some college (Table 1). Finally, the County also has a very high ratio of owner-occupied homes, at nearly 78.4 percent, and, although the County’s overall housing vacancy rate appears high – 21 percent – nearly 80 percent of those are seasonal property such as lake cabins that are not occupied year-around. Appendix A contains additional demographic and economic data for Polk County.

With respect to the county government itself, Polk County is overseen by 15 elected members of the Board of Supervisors, elected to two year terms beginning in April, 2018 and each representing a specific geographical area. In addition to these elected officials, Wisconsin statutes also provide for six elected department heads: the Sheriff, Clerk of Circuit Court, County Treasurer, Register of Deeds, and County Clerk. Polk County is organized as an administrator form of government, with a chief administrative officer appointed by the County Board and charged with implementation of federal and state law and county ordinances, appointment and supervision of department heads and preparation and submission of the annual budget. Polk County government provides a full range of standard County services including public health and community services programs; tax assessment and collection; judicial, law enforcement and jail services; the construction and maintenance of highways and infrastructure; recreational facilities; cultural events; and general administrative services. In addition the County also owns and operates a nursing home, Golden Age Manor located in Amery, a Lime Quarry in the County’s southwest corner and a recycling center located in St. Croix Falls.

Less than 9th grade	2.5%
9th to 12th grade (no diploma)	5.5%
High school graduate (includes equivalency)	38.8%
Some college (no degree)	23.0%
Associate's degree	10.8%
Bachelor's degree	13.4%
Graduate or Professional degree	6.0%



Polk County Museum

The County is also a major partner in an information center at the County’s western border designed to facilitate tourism and participates in the County museum located in the original courthouse in Balsam Lake.



Calendar Year 2020

<u>Contents:</u>	
A report on county performance	2
The 2019 budget	2-3
Challenges and opportunities	4
Contact us	4

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.



Photo by Corby Stark

Quick facts:

- Land area: 956 square miles*
- Number of lakes: 437*
- Population (2017 estimate): 44,450*
- Real GDP 2015 ('09 dollars): \$1.5 billion*
- Per capita personal income: (2017) \$33,104*
- Unemployment rate (Feb, 2018): 4.0%*

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, 8 county parks, a recycling center, and manages 17,165 acres of county forest. The county does so through the efforts of 440 full time employees organized into 4 divisions plus 4 departments and funded by a \$57.8 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

Budget Quick View - County Operations



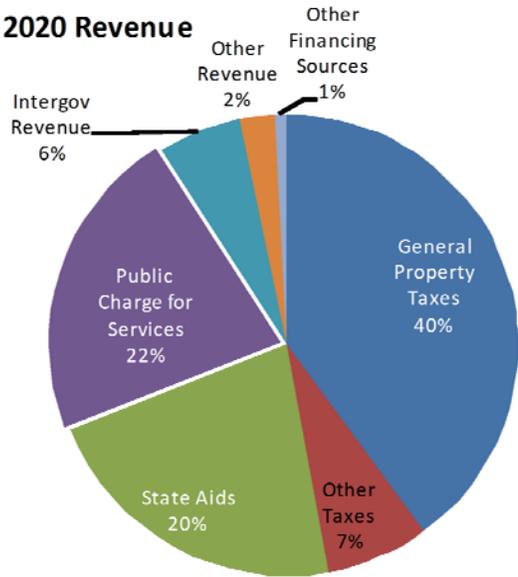
Area	Goal	2018 Actual	2019 Budget	2020 Budget
General Government	Administration	7,179,763	8,073,902	8,843,392
	Employee Relations			
	County Clerk			
	Corporation Counsel			
	Information Tech.			
	Treasurer			
	Buildings/ Solid Waste Debt	2,840,163	2,823,414	2,826,321
Public Safety & Public Works	Sheriff & EM	17,267,335	17,778,716	119,508,761
	Highway			
	Clerk of Courts			
	District Attorney			
Health and Human Services	Community Services	22,743,649	23,092,274	22,809,892
	Public Health			
	Golden Age Manor			
	Child Support			
	Veteran Service Office			
Environmental Services	Land Information	4,535,950	3,257,468	3,257,468
	Land & Water			
	Lime Quarry			
	Register of Deeds			
	Parks & Forestry			
	UW Extension			

The 2019 Budget: Where Your Tax Dollar Goes



Budget in Brief: Revenues and Expenditures

2020 Revenue



Revenues	2019 Budget	2020 Budget
General Property Tax	21,961,981	22,238,954
Other Taxes	3,941,600	4,060,075
State Aids	12,111,961	12,896,414
Public Charge for Services	11,989,905	11,613,991
Intergovernmental Revenue	3,178,952	3,588,473
Other Revenue	1,349,531	1,352,485
Other Financing Sources	482,442	508,777
Total Resources	55,016,352	56,259,169

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	2019 Budget	2020 Budget
Personnel	32,071,397	32,054,598
Professional Services	9,567,287	11,480,280
Supplies & Expenses	5,385,267	5,206,006
Fixed Charges	2,396,071	2,432,193
Debt Service	2,823,414	2,826,321
Capital Outlay	1,371,750	1,881,062
Other	1,902,509	1,942,646
Total Expenditures	55,517,695	57,823,106

Did you know?

Polk County has introduced three year budgeting with accountability and measurement by reporting key performance indicators in every annual report

Examples of Expenditures:

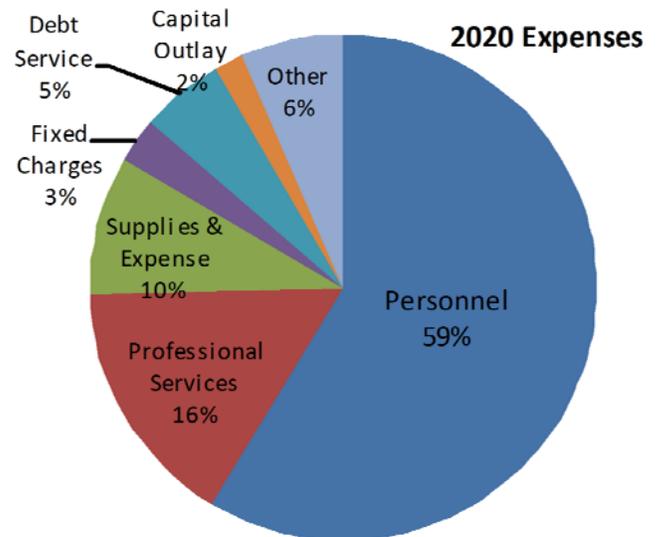
Professional Services: Medical services for clients

Supplies & Expenses: Road salt, gasoline for patrol cars

Fixed Charges: Insurance premiums

Debt Service: Bond repayments

Capital Outlay: Road grader for Highway Department



Note: 2020 expenditures were artificially lower due to a refinancing which lowers our debt payment; revenues and expenditures also adjusted to avoid double-counting health insurance costs.

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

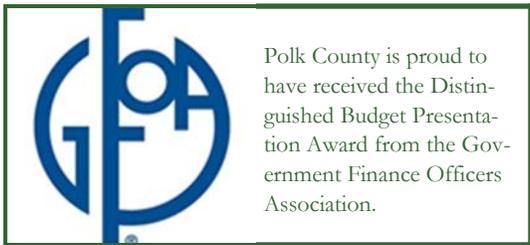
Polk County enjoys a strong competitive advantage due to its location adjacent to a major metropolitan area, skilled workforce, and natural resources. The local economy continues to show substantial improvement: in housing values, retail sales and employment. Health care has become a major and growing 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.

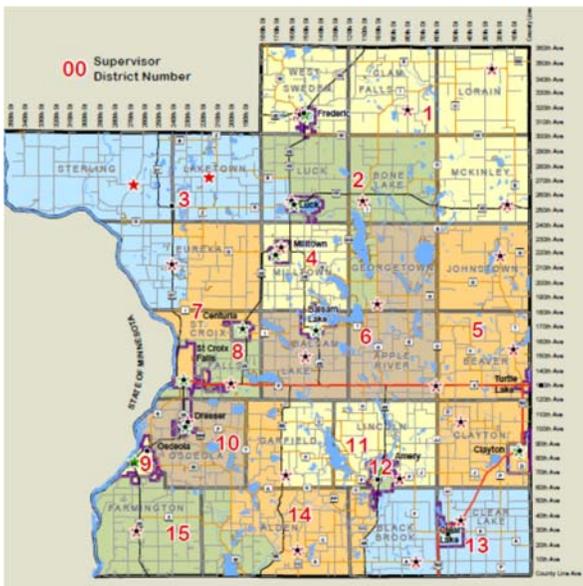
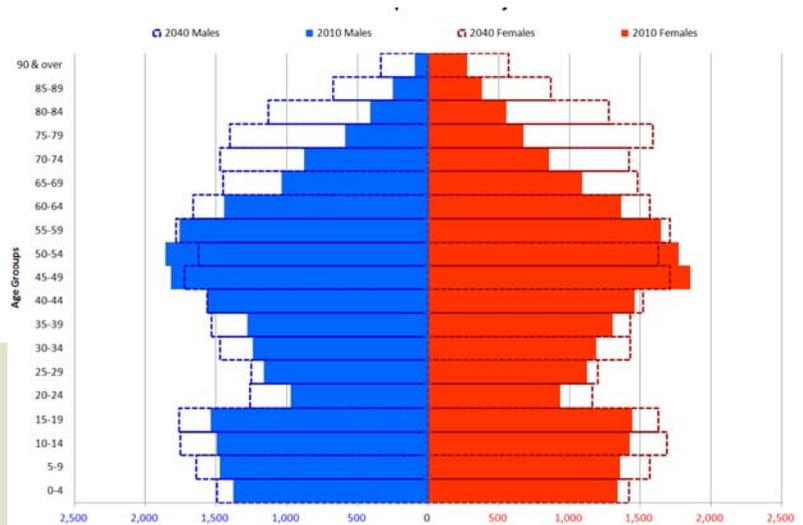
Did you know?

According to the US Census Bureau, Polk County ranked thirty first highest among Wisconsin counties in per capita personal income.

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 Age-Sex Pyramid 2010 and 2040



Polk County Board of Supervisors

District	Supervisor	District	Supervisor
1.	Brad Olson	9.	Kim A. O'Connell
2.	Doug Route	10.	Larry Jepsen
3.	Dean Johansen	11.	Jay Luke
4.	Chris Nelson	12.	Michael Larsen
5.	Tracy LaBlanc	13.	Russell Arcand
6.	Brian Masters	14.	John Bonneprise
7.	Michael Prichard	15.	Joseph Demullung
8.	James Edgell		

Vince Netherland
County Administrator

Questions? Comments? See: www.co.polk.wi.us or email deptadmin@co.polk.wi.us

Mail: Administration, 100 Polk Plaza Suite 220, Balsam Lake WI 54810

Call: Maggie Wickre 715-485-9122

Polk County 2020 Budget



POLK
COUNTY
WISCONSIN

-
- 2020 Budget Summary
 - Setting Priorities
 - Value for Money
 - Fund Structure and Basis of Accounting

A NEW SYSTEM OF BUDGETING FOR POLK COUNTY

Ten years ago, Polk County began the process of reforming its system of budgeting to improve fiscal discipline and transparency, allocate efficiency or improved alignment with County Board priorities and operational efficiency, or increasing efficiency and effectiveness. The reforms sought to improve fiscal discipline by supplemental, non-emergency expenditures, establishing strict guidelines for procurements, and setting a budget timetable that was fixed and allowed ample time for preparation and adoption.

<p>BUDGET PROCESS GOALS</p> <p><i>Do only what we can afford:</i> Maintain a structurally balanced budget</p> <p><i>Do the right things:</i> Follow citizen priorities as set by the County Board</p> <p><i>Do things right:</i> Measure and improve effectiveness and efficiency</p>

Under the former system, budgets were presented in excessive detail by line item, limiting understanding of the purpose for expenditures and by so doing providing for transparency only by name. Budgets were incremental and backward-looking, with allocations based on prior year and with most of the focus on small marginal year-to-year changes. Similarly, budgets were formed bottom-up, with department needs absorbing available revenue and no room for overall policy direction. The focus was on inputs rather than results to be achieved, and no way of determining whether any results actually were achieved. The consequence was ever-escalating property taxes, a disconnect between public needs and county services, and no means of easily determining whether programs were effective, efficient or even needed.

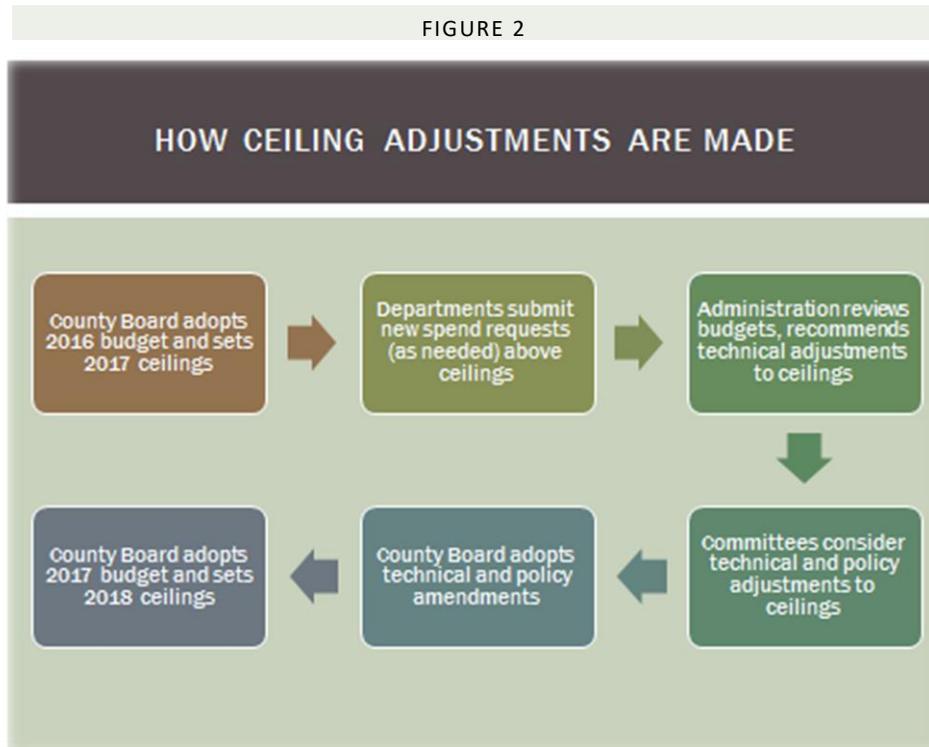
With the 2017 budget, Polk County completed the transition to a new system of budgeting, one that dramatically improves fiscal discipline and transparency, allocates efficiency and operational efficiency and better fits with

County Board direction. This new system draws upon best practices worldwide, tapping into what Christine Lagarde, the Managing Director of the International Monetary fund, called to as a “revolution” in public financial management - “the fine art of budgeting, spending, and managing public monies.”¹

<p>THIS NEW SYSTEM IS BASED ON FOUR CORE COMPONENTS:</p>
<ol style="list-style-type: none"> 1. A financial policy that incorporates a comprehensive budget code fully governing budget preparation, adoption and execution; 2. A three year program budget with rolling forward estimates that constitute ceilings for future years; 3. A comprehensive set of output and outcome measures for each program; 4. A direct link to policy priorities through a required department strategic planning process that shapes resource requests.

¹ Marco Cangiano, Teresa Curreistine, and Michael Lazare, Ed., Public Financial Management and Its Emerging Architecture, International Monetary Fund, 2013, p. vii

Figure 2 illustrates how budget ceilings are derived and modified. The budget policies are contained in Appendix C, and each of the features of the system – multi-year budgeting, the planning and policy link, and performance measurement – is discussed in more detail following the summary of the 2020 budget.



2020 BUDGET SUMMARY

As prescribed by the budget preparation and execution policy, the 2020 budget (covering the period January 1 through December 31 of 2020) is balanced both in current year terms and structurally over time, is transparent in its incorporation of all funds and assignment of responsibility for all expenditures, contains improved performance information and follows and implements the policy set by the Polk County Board of Supervisors (County Board). The budget also follows the direction in public financial management set by the County Board: financial restraint in expenditures, a solid budget reserve, adequate funding for capital investments and protection of the infrastructure and of course at the same time maintaining quality service delivery.

What is a program?

A program is a related set of activities undertaken by a government aimed at a single issue or set of issues, usually in response to a problem and with a common set of clients. A program budget lists all expenditures directed towards that problem. For example, snowplowing is a program, as is zoning administration, parks and lake protection.

Why does it matter?

It is important because taxpayers can see what the priorities of government are, and how much is spent in response to each issue. This can then be combined with measures of effectiveness and efficiency so taxpayers can see how good a job the government is doing in addressing this problem.

THE BUDGET PROCESS

This budget was developed through a process that began in early 2018. A budget calendar (page 36) was distributed in January and the first set of budget instructions was distributed the following month. A budget ceiling had been set for every department the prior year; the ceiling sent to each department was adjusted only to reflect change in compensation and benefit costs, e.g. change in health insurance status. Any requested increase above that ceiling had to be submitted on a separate form as a request for additional resources and each department was also asked to assess the impact of a two to three percent reduction in resources. Administration reviewed all requests for additional resources to determine whether these requests were attributable to the cost of continuation of current policy (“top-up” requests) or whether they would constitute a change in policy. Top-up requests were added to the ceilings to create the Administration budget recommendation; policy changes were simply forwarded to the County Board along with Administration’s recommendations or analysis. *Every change to the budget ceiling was voted on by the relevant committee and the full County Board to assure maximum transparency*; Appendix E shows a complete listing of those changes. To ensure fees covered the cost to providing the service, every department was asked to review their fee schedules; where they did not match, they were asked to prepare an amendment to the fee schedule for consideration by their governing committee and the full County Board. This fee schedule was presented to the County Board at their September 2019 meeting and approved for submission as part of the 2020 budget.

The budget process is designed to provide the maximum opportunity possible for County Board input. A strength of county government in Wisconsin is its committee system, a system that can allow for greater review of the policy aspects of budgets than would be possible in full County Board meetings. To facilitate this review, prior to the issuance of the final budget instructions, governing committees were asked to develop strategic priorities in their issue areas. The needs of the citizens were the committees’ top priority for the county to address. The committee priorities were transmitted and prioritized to the full County Board; those priorities are listed in Table 2. Departments were asked to consider those priorities that were relevant to their mission and determine key strategies towards their achievement. These key strategies are listed in the budget documentation; those that required additional resources were submitted as a new spending request. Administration discussed broad budgetary issues with committees in July or August and, in September and early October, presented the final budget recommendation to each committee and the entire County Board. Governing committees either recommended that the relevant department budgets be approved as submitted or recommended amendments to these budgets for consideration by the full County Board at its October or November meetings; these amendments were also reviewed by the general government committee acting as a finance committee.

TABLE 2
 COUNTY BOARD PRIORITIES AND RESULTANT KEY STRATEGIES
 WITH BUDGET ALLOCATIONS

Rank	Area
1	Transportation
	Recreation/Tourism/Parks
2	Attracting and Retaining Employees with the Right Talent and Skill Set
	Infrastructure/Equipment
3	Substance Abuse Problems/Issues
	Economic Development
4	Public Protection
	Utilizing Technology to its Fullest Extent
	Relationship and Funding with Other Government Agencies
5	Marketing and Promotion of the County
6	Communications and Services/Rural Broadband
	Senior Citizens and Veterans
	Updating County Services for the Future and Improving Services
	Public Health
	Impact of Unmet Community Needs/Changing Client Demographics
7	Mental Health
	Maintain and Improve Water Quality
	Land Use Balance
	Youth Leaving the County

STRATEGIC OUTLOOK

The outlook for the budget was one of generally improving economic conditions. More County residents are now employed than at any time in history, although County businesses are enjoying recovery from the past recession. As Figure 3 shows, the loss in employment was substantial during and immediately following the last recession, but recovery is quite dramatic as well, with employment passing the pre-recession total in mid-2015 and now at record levels demonstrating a rate of growth not seen since the 1990s. Population growth also appears to have resumed, having stalled during the last recession due to net out-migration, and may be approaching the previous long-term trend of 1 to 1.5% per year, a combination of natural population growth (births over deaths) and net in-migration.

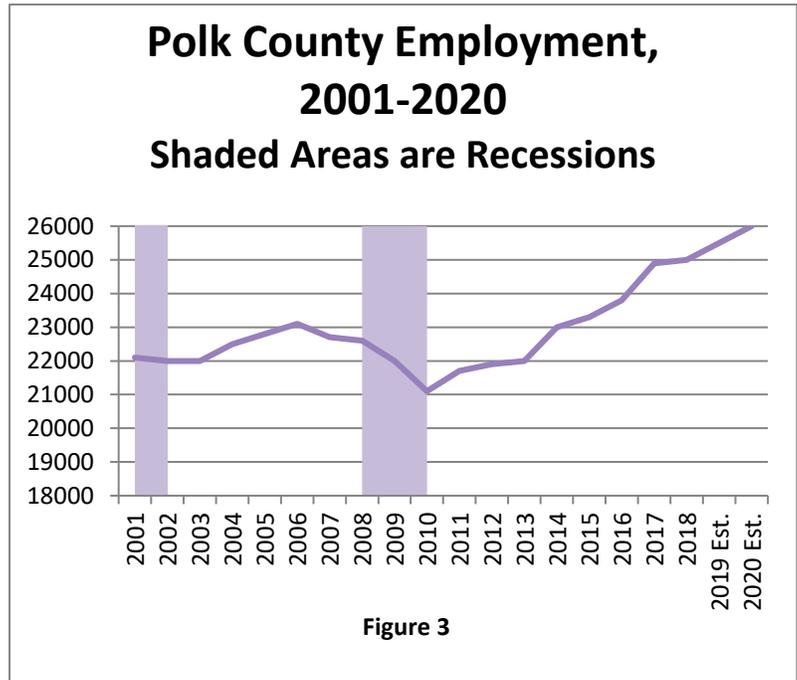


Figure 3

The County Board has undertaken a rudimentary environmental scan and identified a number of strategic priorities that are linked to both perceived opportunities and threats, issues that affected the 2019 budget. A listing of these prioritized issues is contained in Table 2.

There were a number of budgetary actions to address these strategic priorities. With the completion of the County Highway Facility and the related funding secured, a plan for future capital projects is now in place that allows the County to review the capital needs and replace the priority items every five years yet still maintain a level and affordable debt payment in future years without an increase in taxes to Polk County citizens.

The high levels of meth use in Polk County is a major area of concern. The Board acted to address this issue with strategic priorities. Community Services, Law Enforcement, Public Health, Veterans Service Office, Courts, etc. was asked to propose a plan to address one of the biggest problems to citizens – Meth use and subsequent consequences. This initiative calls for collaboration with county agencies to access what is happening in the communities, involve non-profits efforts towards this problem and align our services with best practices to minimize the effect of this epidemic.

NOTE ON HISTORICAL DATA

Polk County continues to complete a multi-year effort to improve the quality of financial reports, implementing the Uniform Chart of Accounts as prescribed by the Wisconsin Department of Revenue.

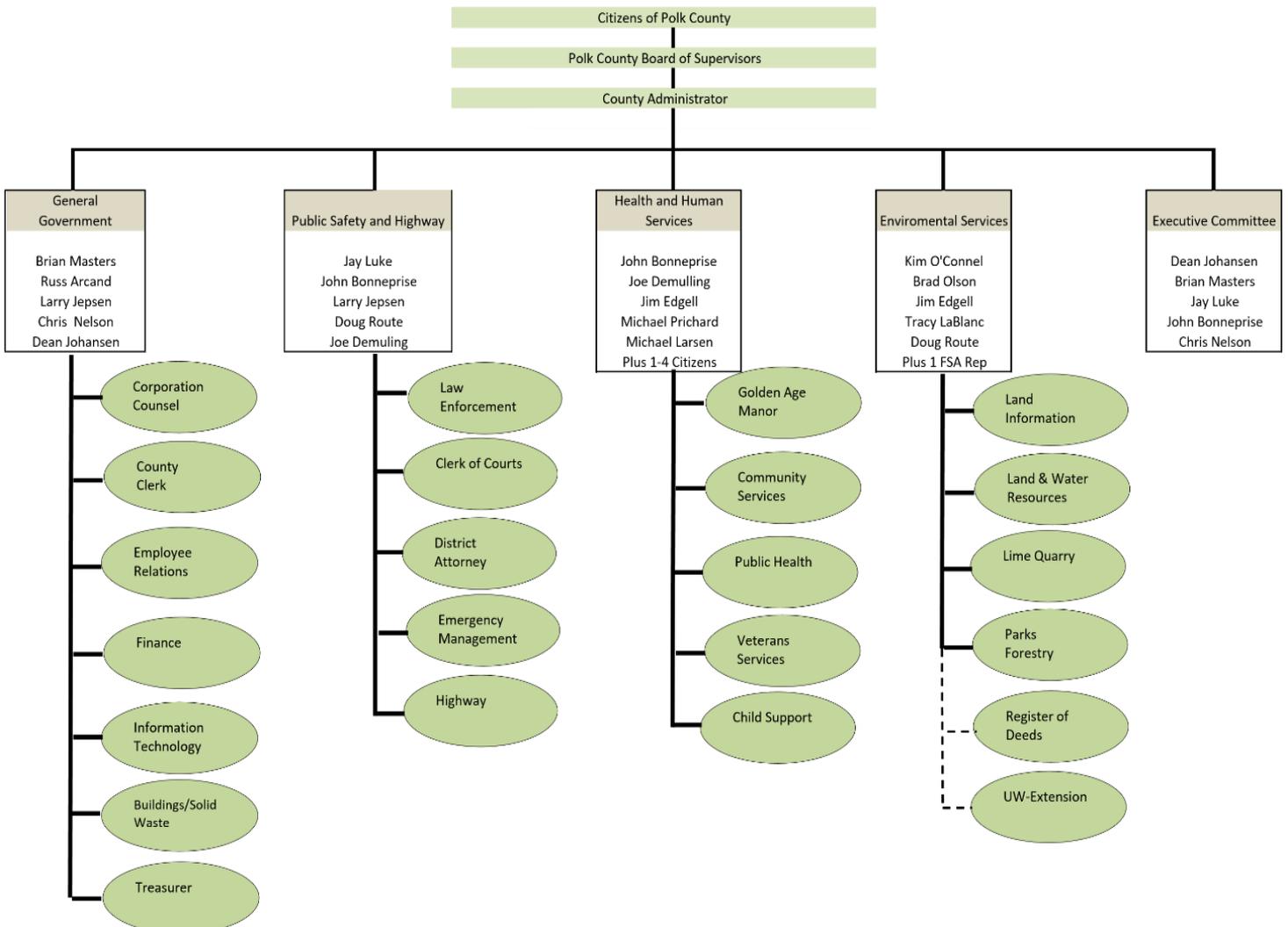
In past years, although totals were accurate many expenditures were not budgeted or reported correctly, instead lumped into a category called Operating – 000.

In addition, the manner in which employee health care costs were reported resulted in double-counting of those costs. Although they have been adjusted in this report, past reports are not directly comparable for that reason.

The next priority, which has been delayed a year and completion has moved to the 2020 budget, is to complete the jail controller project and increase security in our jail with the major addition of cameras, replacement of all door and cell controls, increased safety provisions for our employees and overall assessment of areas of security concerns for our jail staff.

Effective governing was addressed with a recent resolution that was passed by the County Board to begin the process of creating four divisions in the County rather than having 23 separate departments. This effort is meant to streamline efficiencies in Polk County and remodel our department structure into a more manageable model. Developing improved services to the public will happen with this new design of government as the concentration of services will be in only four categories, not twenty-three – General Government, Public Safety and Highway, Health and Human Services, Environmental Services and County Board. (Figure 4) Although in this publication, the 2020 budget and general ledger are based on the previous structure of government, this budget year will be a trial period to develop the new model of government with a new budgeting format developed in the future. This model will better access and improve the service needs of our county.

FIGURE 4



Polk County continues to fund activities to protect our land and water from pollution and invasive species and is implementing a sophisticated topographical mapping program to enable a more precise identification of nonpoint pollution sources. As noted in past reports, with increased tourism comes increased threat to the County's lakes and rivers from pollution and invasive species.

Future opportunities are arising due to the opening of the new St. Croix River Bridge just south of the County's border. This bridge effectively connects West Central Wisconsin to the Minneapolis-St. Paul metropolitan area freeway system, greatly shortening the commute for residents in the southwestern part of the County. Polk County's population is expected to increase and new developments will appear in nearly every one of our municipalities.

Another threat to Polk County operations results from the high proportion of employees that are eligible to retire, combined with impending recruitment difficulties due to the rural nature of the County. In addition to ongoing succession planning, the 2020 budget also incorporates revisions to the new compensation and classification system that follows best practices in attracting, retaining and motivating high quality employees.

SUMMARY OF THE 2020 BUDGET

As noted, the 2020 budget was developed in an economic environment characterized by greatly improving employment and incomes, finally fully recovered from the past recession. The real estate market recovery locally is improving, however, a very small increase estimated in equalized (taxable) value as determined by the Wisconsin Department of Revenue for 2019, the value on which 2020 taxes are calculated. As a consequence, the County Board has continued its policy of limiting property tax increases on existing property; the 2020 increase was less than the estimated percentage increase in tax base and the tax rate is therefore lower in 2020 than it was in 2019.

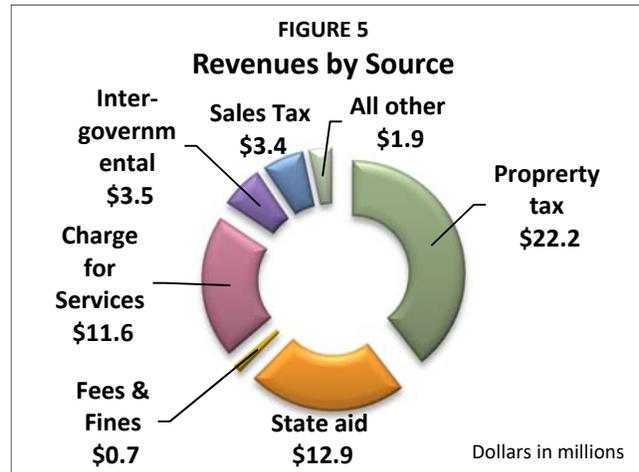
Overall economic recovery has affected the labor market and wage rates, and the County has adjusted wages by about 2.7 percent in 2020, meaning that additional funding was needed in the County budget. Further, although the County has enjoyed a relatively slow rate of growth in health insurance costs, a large component of the overall budget, estimates are for that cost to increase in the future, with some additional revenues incorporated into the 2020 budget along with cost-containment measures.

In mid-2019 the Wisconsin Legislature adopted the biennial budget which contains a number of provisions of significance to county government this year. Notably, there was no general increase in shared revenue or significant relaxation of the levy cap; however, there was some additional funding for highways that will be of benefit to county finances and restoration of funding for recycling that will reduce Polk County costs. As well as state aid, the County has also contracted with some town governments to perform winter highway maintenance, improving revenues further.

Those short-term factors that had the greatest influence on the 2020 budget were the aforementioned modest increase in general compensation and increase in costs for health care. Offsetting these cost increases or limitations were ongoing savings due to attrition, especially the savings from retirement and hiring new employees at a lower starting salary, and a fall in the County's debt service. The department narratives, following, also list major factors.

REVENUES

Polk County budgets and reports using a system of modified accrual, meaning that costs generally are reported when incurred and revenues reported when due and measureable, not necessarily when actually received as required by State law. This is intended to provide a clearer picture of actual financial condition to both the public and to policy makers. Most of the adjustments required are relatively minor but, of note, sales tax received in early 2020 from sales occurring in late 2019 are reported in 2019 and charges for services performed by the County in 2019 but received within the first three months of 2020 are considered 2019 revenue. This is the same basis of accounting used in all County financial reports, including: the quarterly financial reports provided to the public and County Board, the County’s financial statements, the County’s audited comprehensive annual financial report and single audit (see page 34 for more details).

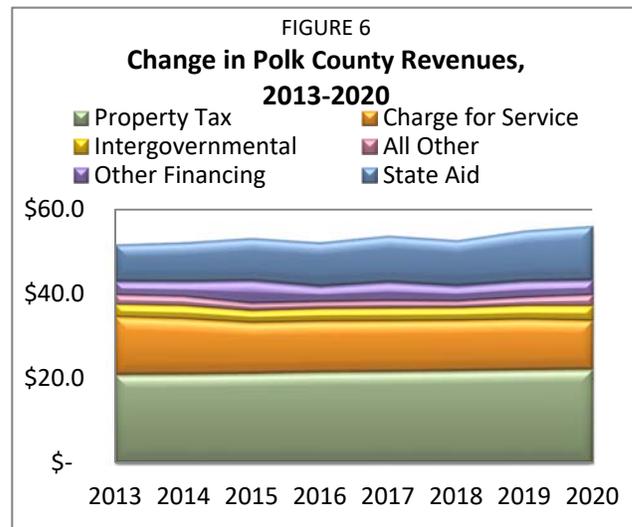


Polk County receives most of its revenue from five sources:

1. General property taxes
2. Aid from the State of Wisconsin (including Federal pass-through funding such as Medical Assistance)
3. Public charge for services (the bulk of which is nursing home revenue including Medicaid and Medicare)
4. Sales taxes²
5. Intergovernmental revenue

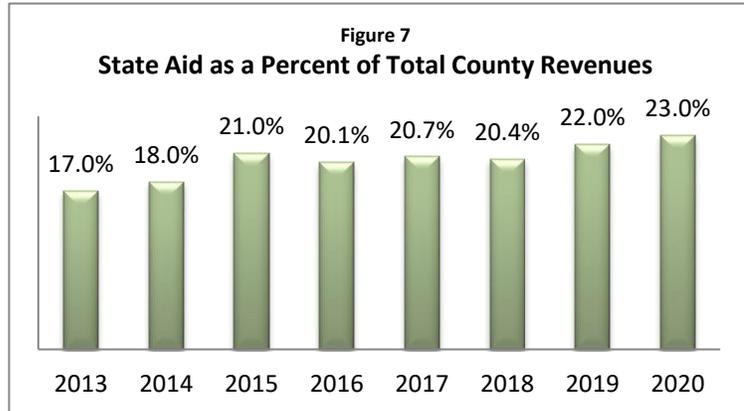
All together, these sources account for about \$53.7 million of the \$56.2 million in total revenue or about 96 percent (see Figure 5).

Although property taxes remain a relatively fixed share of total revenues, 2020 does show an increase in a few areas, including State aid, which increased from \$12.1 to \$12.9 million, intergovernmental revenue, which shows a modest increase due to increased contract work with towns by the Highway Department, and sales tax (a component of Other Financing Sources) which increased from \$3.250 to \$3.4 million. Figure 6 shows State aid as a share of total revenues for the period 2013 through 2020. See Appendix I for an explanation of revenue estimation.



² Note there is a difference in how sales tax collections are presented in the Guide versus the annual budget. In the Guide, these are included as other tax revenue to avoid confusion but, following the chart of accounts, in the budget they are included as other financing sources.

The last dollar levy principle in the budget preparation and execution policy (Appendix C) requires that the property tax levy amount follow the assignment of all revenues, effectively making it the resource of last resort in preparing a budget. Once a minimum level of expenditures had been determined, resources were identified to partially fill the resultant gap; the final figure derived is therefore property tax levy. The 2020 levy was so determined to be \$22,238,954, a slight increase from the 2019 property tax levy. (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. See the glossary for definitions.) New construction increased the County’s equalized value by 1.135%.

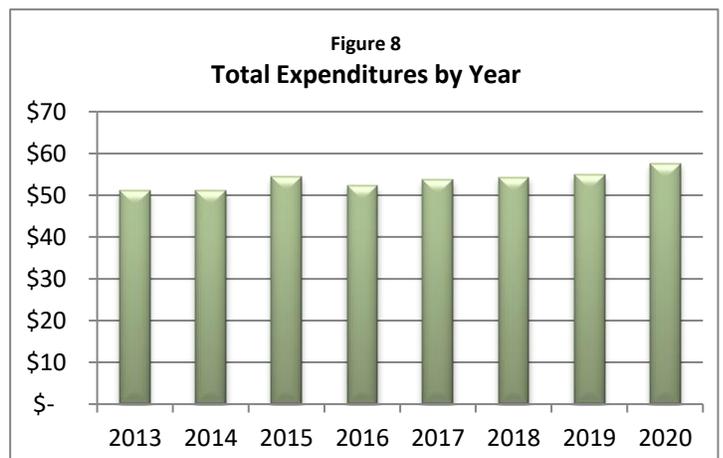


Although change in the amount in the county share of the tax is impossible to predict for any individual taxpayer, it is possible to predict that the average taxpayer will see a small reduction in his or her county tax due to the effect of new construction. Because of the overall increase in the County’s equalized value the County’s tax rate will decline from \$4.77 to \$4.52 per \$1,000, meaning the County’s tax on the average property will decrease very slightly. Further, as the county levy only accounts for about 20 percent of the total, change in school district and town/village/city levies have a far greater impact on the total tax bill.

Total revenues are estimated to be \$56,259,169, a 2.2% increase from the 2019 budget amount. This increase is largely attributable to an increase of State Aids for Community Services with the ability to recover aid for employees versus contracted employees. Detail on total revenues and on revenues by source is contained in the summary tables that follow this section (pages 43 through 59) State aid is illustrated in Figure 7.

EXPENDITURES

Total expenditures are budgeted for 2020 at \$57,823,106, \$2,305,411 or 4.0 percent above the 2019 budget amount. Figure 8 This increase is almost wholly due to the replacement of the law enforcement jail controller. Law Enforcement radio replacement, Orthoimagery fly over for Land Information, Highway Projects, as well as some miscellaneous capital expenses , which added \$1.8 million to total 2020 expenditures. Other expenditure increases include fair building upgrades, study for grandstand, Golden Age Manor room upgrades, and park’s bridge and landing upgrades, as well as miscellaneous capital. Appendix E contains all changes from the budget ceilings for 2020.



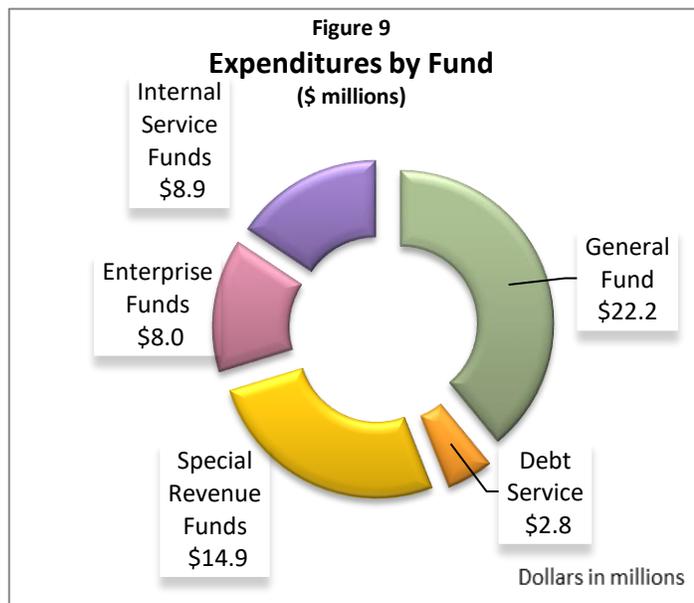
A non-monetary adjustment to the 2020 budget in expenditures is Golden Age Manor’s review and revision of the expected expenditures on the county’s general ledger. This year the annual budget for our nursing home was analyzed and adjusted to actual operating costs based on historical patient demographics. This reorganization of the general ledger at the nursing home’s site is matched at the County as well which now offers both entities identical systems for reporting. This effort, in the long run, offers a better financial picture of this enterprise fund.

Staffing level did increased by 16.6 full-time equivalent employees (FTE) for the first time in 5 years. Changes of over 16.6 FTE were:

- Increase .20 Janitor for new Highway Facility
- Increase 1 Law Enforcement Investigator
- 8.85 increase in Community to service the Meth Initiative adopted by County Board
- Decrease .8 in Extension due to State of Wisconsin reorganization
- Increase of 2 in Parks
- Increase of .5 in Corporation Counsel in administrative support
- Increase 2 in Administration as CJCC Coordinator and Administrative Assistant
- Increase 2.85 in ADRC in Skilled Craft/Service Maintenance

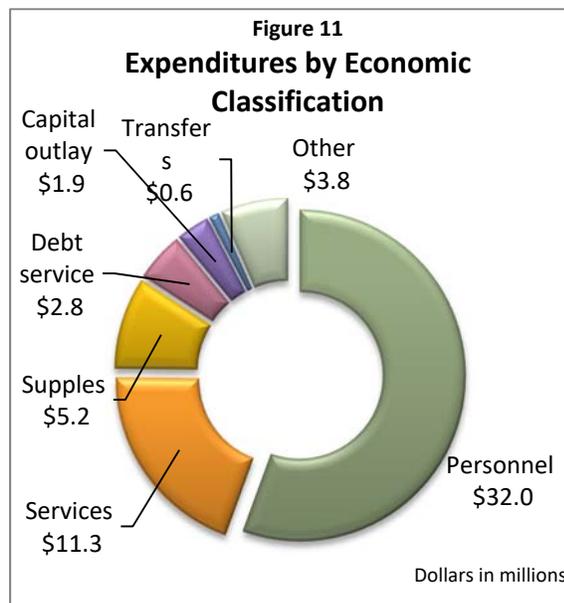
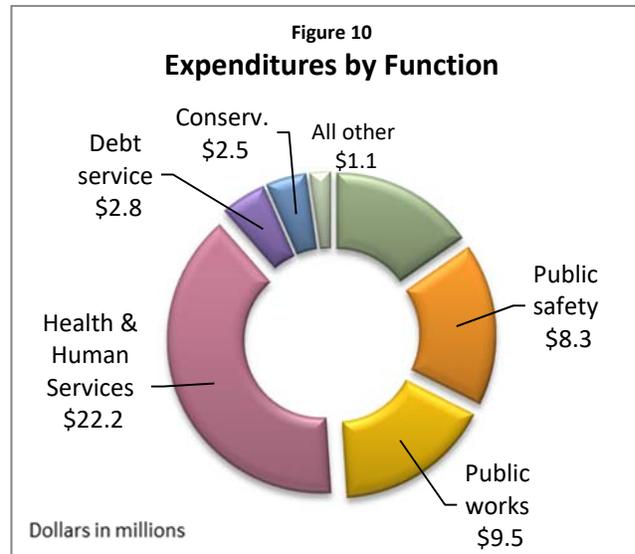
Each individual department budget in Section 3 contains a history of staffing levels.

The 2020 budget apportions 31 funds in addition to the General Fund which, at \$22.1 million or 38.3 percent of total expenditures, is the largest fund. Figure 9 All fund designations follow the State of Wisconsin Uniform Chart of Accounts; Polk County is also in compliance with GASB (Government Accounting Standards Board) Statement 54, which classifies fund balances as to whether they are restricted, committed, assigned or unassigned. The basis for budgeting and accounting for these funds is in accordance with these guidelines. Unless the County Board rules otherwise or State law prevents, all fund balances are transferred to the General Fund at the close of the year and, by policy, reauthorization of every fund committed or assigned by the County Board must be reviewed every year and reauthorized in the annual budget resolution. Figure 9 shows allocation of expenditures by fund; these same data are also presented in on page 46. For a more thorough explanation of the County’s fund structure and basis of accounting please refer to the section on this topic beginning on page 39.



In addition to expenditures by program inputs or economic classification, or what goods and services are purchased (Figure 11) including personnel costs, and by fund it is considered a good practice to present expenditures by department, function and program.³ Expenditures by department are covered in considerable detail in the balance of this document and summarized in Table 11, following (page 48). The largest departments by total expenditure are the Community Services Division (\$10.7 million), Golden Age Manor (7,3), Law Enforcement (\$8.96) and Highway (\$8.9); by property tax revenue they are Law Enforcement (\$8.05 million), Community Services (\$4.04) and Highway (\$3.4).

Expenditures by function (following the State of Wisconsin Uniform Chart of Accounts) are summarized in Figure 10 and in Table 8 (page 47). The County's comprehensive annual financial report also includes data on expenditures by functional classification. Presenting expenditures by program is more problematic, as expenditures by program are far more difficult to determine than by economic classification: often expenditures such as staffing costs are applied to more than one program (a program is defined as a related set of activities with a common objective and, usually, a common clientele). Figure 11 Without detailed accounting it is difficult to precisely estimate costs by program.



Each department narrative, following, contains a table of programs implemented by that department that, among other things, estimates the share of total expenditures for each program. Some programs are also factored into subprograms. In most cases these allocations are somewhat subjective, but should still be indicative of relative share of overall costs. This is still evolving, and will continue to improve in future reports.

³ The Organization for Economic Cooperation and Development (OECD) recommends expenditure classification by function, organization, fund, economic category, object or line-item, and program. A line item budget is available from the Department of Administration for any or all department but is not reproduced in this document for space considerations.

Table 3 Largest Programs Implemented by Polk County Government (\$ millions)		
Department	Program	2020 Budget
Golden Age Manor	Short/Long Term/Dementia Care	\$ 4.8
Law Enforcement	Field services	\$ 4.6
Highway	Construction and reconstruction	\$ 3.8
Human Services	Behavioral health	\$ 5.2
Human Services	Children and Family Services	\$ 5.5
Highway	Maintenance and repair	\$ 5.1
Law Enforcement	Corrections	\$ 3.8
ADRC	Information and Assistance	\$ 1.0
Public Health	Public Health Programs	\$ 2.5

Table 3, lists every program implemented by the County with a cost estimated to exceed \$1 million annually other than internal service programs (e.g. health insurance). There are 12 programs that meet this criterion implemented by six departments: Golden Age Manor, Human Services, Law Enforcement, ADRC, Public Health and Highway. Please see the individual department narratives for further information including goal of the program and related performance measures. We have also prepared an initial logical framework for all programs exceeding \$1 million in cost; these frameworks are intended to help identify new performance measures and to indicate how current performance measures integrate with overall program logic. Where possible, these indicators are linked to current measures and, to the extent possible, result and impact measures are incorporated in the program listing table. As this is only the sixth year that such information has been available, most measures are still activity or output measures but, for the longer term, the intent is that outcome measures also be refined and included.

As Polk County has an administrator form of government, County Board committees are responsible for policy oversight of programs administered by the various departments and do not have a direct management responsibility under State law. As a result, the 2016 reorganization of the County Board committees was along functional assignment, not necessarily department. Table 8 on page 47 illustrates the entire County budget by functional area. Note that the size of the rectangles is proportional to their overall cost.

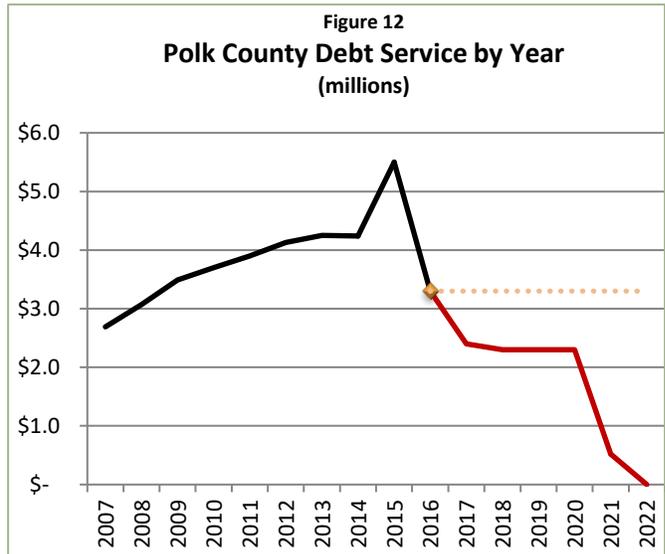
There are two appropriations from the asset protection and internal investment fund which is a flyover Orthoimagery for Land Information and Law Enforcement radios which will be repaid in 5 years (Appendix H).

There are only two areas where it was necessary to significantly increase recurrent support from general fund levy. One area is increasing maintenance agreements on law enforcement, jail, and 911 software, and the other is initiates for analysis of our current business plan and employee retainment.

It is not anticipated that the 2020 budget will result in significant impacts on service levels in 2020 other than the increased State Aid for Community Services and the new clinic location on the main floor of the Government Center. The 2020 budget adds one Law Enforcement Investigator with emphasis on meth use in Polk County. Also, the Criminal Justice program is now managed by Polk County with a Coordinator and two Case Managers.

DEBT

At the beginning of 2020, Polk County’s outstanding General Obligation debt equaled \$11,890,000 (excluding interest payable), an amount equal to 0.24 of adjusted equalized value. The Wisconsin Constitution limits county debt to five percent of adjusted equalized value, or \$245,738,880 in the case of Polk County, meaning that the county is at 4.83 percent of its constitutional debt limit. Interest payable is another \$1,198,628 over the expected life of this obligations, bringing Polk County’s total General Obligation liability to \$13,088,628. Polk County also has outstanding obligations in the form of lease payments, capital and operating, that totals \$343,835, raising the total long-term obligation total for the County to \$13,432,463 including interest. Prior to 2018 Polk County has not issued any new debt or entered into any new lease agreements of significance since 2007 (other than a refinancing of existing debt in 2012 that reduced costs by approximately \$30,000 in 2013 and 2015).



The largest component of the new debt in 2018 is \$9,850,000 to finance the completion of the new Polk County Highway Facility completed and fully operational by the end of 2018.

The other component of this debt is an \$6.85 million advanced refunding bond issued in 2005, that obligation refunding two prior issues, one a \$17.3 million issue in 2001 to construct a new Justice Center containing a jail, the sheriff’s department and court related activities and an adult development center, and the second a \$12.1 million issue in 2002 to cover additional construction costs for the Justice Center and the Adult Development Center as well as a new Human Services/Public Health Appendix to the Government Center.

County debt service (GO only) in 2020 is \$2,803,195, a substantial reduction from the record high in 2016 of 4 million (that due in part to the early payoff of a 2007 capital note). All of the County's existing debt is scheduled to be repaid by the end of 2027, although it is very likely new capital investments that require bonding will be made later in 2022. Figure 12 Please see the note on the preceding page concerning comparability with prior years' data and Appendix H, on debt service by obligation by year. This schedule also includes internal loans from the Asset Protection and Internal Investment Fund.



New Polk County Highway Facility completed in 2018

GENERAL FUND UNASSIGNED BALANCE

Table 4: Polk County Unassigned General Fund Balance by Year

	2012	2013	2014	2015	2016	2017	2018	2019 Expected	2020 Budget
Beginning Fund Balance	\$7,254,080	\$6,739,432	\$7,304,853	\$8,443,384	\$8,698,838	\$9,634,583	\$9,962,047	11,786,974	13,200,911
Additions (Subtractions)	514,648*	565,421	1,138,531	255,454	935,745	327,464	1,824,927	1,413,937	-1,413,937
Ending Fund Balance	6,739,432	7,304,853	8,443,384	8,698,838	9,634,583	9,962,047	11,786,974	13,200,911	11,786,974
Percent of General Fund Expenditures	29.3%	30.3%	36.5%	36.52%	39.22%	40.47%	44.7%	48%	44%

* Reflects transfer to asset, retirement and contingency funds

This budget 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 above 33 percent of general fund expenditures, consistent with the auditor’s general recommendation. Another recession, or lengthening of the current already 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 use of a reserve may prove necessary to avoid major service disruptions or costly layoffs.

Table 4 summarizes unassigned fund balance by year, with 2012 – 2020 amounts actual audited balance and 2019 - 2020 projections. Note also that the County does not explicitly budget for savings from attrition or other savings due to lapses, or savings in expenditures from budgeted amounts. As a result, the expected gap between revenues and expenditures in a budget is greater than the actual gap expected after the annual audit.

CAPITAL IMPROVEMENTS

The 2020 budget process also incorporates the County’s capital improvement planning process, in part linked to the asset protection and internal investment fund. The amounts for 2020 were incorporated in the budget directly and constitute the capital budget, separately identified in a capital improvement plan for those items over \$25,000 and in the capital budget for items over \$5,000.⁴ The five-year capital improvement plan was released as a separate document along with the full budget presentation to the County Board; year one is the capital budget.

FUTURE TRENDS: COUNTY RESPONSE

CONSTRAINED GROWTH IN REVENUES DUE TO STATE REVENUE CAPS:
Ongoing evaluation for efficiency and effectiveness

A RAPIDLY AGING POPULATION WITH GROWING SERVICE NEEDS:
Better targeting of services to those in greatest need and increased collaboration with other agencies

INCREASED TRAFFIC AND PRESSURE ON THE COUNTY’S HIGHWAY SYSTEM:
Advance planning and allocation of funding to high-traffic roads

INVASIVE SPECIES AND DEVELOPMENT PUTTING PRESSURE ON WATER QUALITY, PROPERTY VALUES AND TOURISM:
Better runoff mitigation and increasing involvement of lakeshore owners

COMPLEXITY OF PUBLIC SAFETY ISSUES:
Increased use of diversionary treatment

TECHNOLOGY AND GENERATIONAL CHANGES:
Improved software and social media presence

LABOR FORCE TURNOVER:
Increased workplace flexibility and use of technology

⁴ A \$5,000 threshold for inclusion is lower than common practice, as is including vehicles that are routinely replaced (squad cars). This is to facilitate orderly scheduling of the procurement of these large cost items as this is a time-consuming process with limited staffing resources.

All told, capital expenditures are expected to be \$1,881,062 in 2020 (excluding the Highway Department; see notes in Appendix F), just below the 2018 amount. As noted in past reports, 2019 expenditures reflected the County Board's decision in 2011 to create a revolving loan fund for such expenditures where return on investment is adequate to repay such a loan in a relatively short period of time as discussed above; Appendix F provides a repayment schedule. If the Highway Department \$3,486,100 is included, total capital expenditures are \$5,367,162, with the increased bridge aid levy this year.. Table 13 on page 57 provides details of the 2019 capital budget, including its impact on the current operating budget, and Appendix F contains the County's five year capital improvement plan along with the estimated impact of these expenditures on the County's current and future operating budgets.

FUTURE BUDGET IMPLICATIONS

The 2020 budget includes a full multi-year budget, containing rolling forward estimates for 2021 and 2022 based on objective forecasts of all revenues and costs. In other words, at the time this budget was adopted the 2021 and 2022 revenues and expenditures were the best estimates of the full cost of implementing all current policy. As a consequence, 2020 expenditure estimates for each department serve as the ceiling for their budget submissions that year. Any requested increase above that amount, either due to new policy or perceived shortfall in resources, must be justified through a new spending request. In preparing the annual budget, the county administrator may recommend increases due to the cost of implementing current policy; spending requests that would result from policy changes are sent to the county board without recommendation (albeit with evaluation). Similarly, each department is directed to submit an optional expenditure reduction that would result in a savings of five percent in general revenue support; these savings options are also sent to the county board generally without recommendation (but again with evaluation). Following final county board action, a table will be prepared that shows all changes from the initial budget ceilings by department.

WHAT IS A CAPITAL IMPROVEMENT?

A capital improvement must meet one of three criteria to be included in the capital budget:

1. New construction, expansion, renovation, or replacement with a total cost of at least \$5,000 over the life of the project.
2. Major equipment costing \$5,000 or more with a useful life of at least 3 years.
3. A major maintenance or rehabilitation project with a cost of \$5,000 or more and an economic life of at least 5 years.

Note: The capital improvement plan has a threshold of \$25,000 for inclusion.

Forecasting in current conditions has become a bit more certain than in the past, and the estimates are deemed to be relatively reliable. Actual personnel costs were estimated using a modest but reasonable increase in compensation and benefit costs. Cost of supplies and materials were increased by inflation using the latest projections from the State of Wisconsin. For planning purposes, debt service was frozen at \$2.4 million in anticipation of infrastructure investments in 2020 and thereafter.

Property tax revenues were increased by the estimated growth in the levy cap, and sales tax by the estimated increase in personal consumption expenditures. We do not expect any significant change in State aid. Finally, we do 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.

For the longer term, the financial outlook for the County remains positive with a resumption in growth in tax base, expansion in population and employment, and vibrant tourism, manufacturing, retail and medical sectors. Table 5 The levy cap, if it continues, will constrain expenditure growth, especially if State aid also remains frozen, meaning county government will need to continue to 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. This transition must also occur within an environment of changing demand for services: like all rural or semi-rural counties, Polk County’s population is rapidly aging, meaning increased demand for services such as medical transportation, public health, and many social services. Population growth and development will also increase pressure on the County’s highway system, both in construction and in maintenance, and on law enforcement. Finally, the disruptive effect of technology as noted above is both a long term opportunity to improve service provision and reduce costs and a potential financial threat in funding the cost of systems replacement. The County has a substantial investment in equipment and infrastructure, some of which will doubtlessly be rendered obsolete in the future.

Departments have also been asked to identify longer-term issues which they believe the County will need to address and incorporate these items in their strategic plans. Although this is still very much a work in progress, the side bar on the preceding page includes some of the feedback from this process which assisted the County Board in setting its strategic priorities (Table 3). As always, more information on the annual budget, both its preparation and execution, is available from the Department of Administration and on the County’s website (www.co.polk.wi.us – click on fiscal transparency).



Table 5

SELECTED INDICATORS, POLK COUNTY

Year	Population	Unemployment Rate (percent)	Per Capita Personal Income	Taxable Retail Sales (\$ millions)
2012	43,444	8.4	38,580	482
2013	43,444	7.12	38,804	501.7
2014	43,493	5.72	40,814	564.5
2015	43,436	4.83	42,643	578.6
2016	44,480	4.56	43,337	616.2
2017	44,422	3.76	44,669	637.2
2018	43,422	2.6	46,009	684.9
2019	44,205	2.5	46,514	703



Marsh Lake Tamarack

FUTURE BUDGET IMPLICATIONS

2019 TORNADO DISASTER

An F0 tornado hit Polk County on a late afternoon Friday, July 19, 2019. Fortunately, no casualties were sustained, but massive devastation to our homes, personal property, power lines, roads, trails and on and on. Citizens suffered great losses to their properties and disruption to their lives. Polk County was suddenly in a state of disaster that evening and days to follow requiring county agencies to quickly provide immediate and extensive services. Not only direct services from Emergency Management, Law Enforcement, Highway, Public Health, Community Services, but support from general fund departments like Administration, Human Resources, County Clerk, Land Information, Forester, Land/Water, Extension and on. The employees responded making sure public safety was the first priority.



The State of Wisconsin proclaimed Polk County in a state of emergency and offered the National Guard to help with our disaster. Soldiers from Wisconsin Army National Guard were stationed in Polk County for three weeks in a response for assistance due to the extensive nature of the damage. Thousands of trees with many fallen across roadways that threatened the safety of Polk County citizens. The efforts of these soldiers quickly opened roadways and, in particular, allowed emergency response teams access to all who need it.



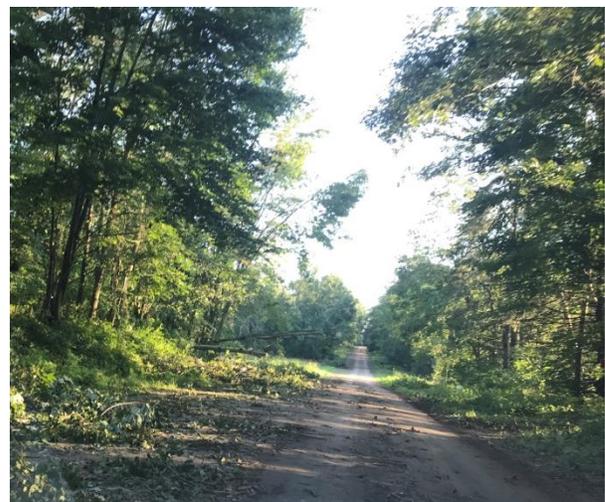
The remaining devastation to our county forest land and citizen loss of landscape will remain for decades and came at a cost of over \$3.5 million. Forest cropping is an industry in Polk County which will suffer this loss in the long term as well. Trails and scenic recreational activities will be hard hit by this event due to the inability to access land because of the debris. Our tremendous gratitude goes out to all citizens and organization that helped clean up debris and open trails. Polk County funded over \$1 million dollars in debris cleanup along our roadways.

2020 Financial Outcome:

The impact to Polk County was the extensive cost of equipment and manpower towards this clean up. The State of Wisconsin Emergency Manage application and subsequent FEMA documentation is overwhelming as this is all new to our personnel. Multiple budgets were affected as all departments in the county responded to the need for public safety and clean-up efforts.

In 2020, this project is still not complete. Still, Polk County is calculating the extent of the cost from this FO tornado. Although, no funds are budgeted to this disaster in the 2020 budget, the fund balances of the general fund, internal service funds, and special revenue funds all contributed to the expense incurred from this recovery effort. As we are expecting State of Wisconsin and FEMA reimbursement in 2020, which will conclude exactly the cost, the financial results are still to be determined.

Commemorating the National Guard in Polk County:



Ceremony upon completion of Disaster Project by Wisconsin State Officials:



GFOA BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Polk County**Wisconsin**

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Polk County, Wisconsin for its annual budget for the fiscal year beginning January 1, 2019. In order to receive this award, a governmental unit must publish budget documents that meet program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

STRATEGIC GOALS AND STRATEGIES:
DOING THE RIGHT THINGS

The annual budget is the main method through which a local government sets its policy priorities for the coming year and beyond. As former U.S. Senate Budget Committee Chair Pete Domenici once said, “Budgeting is governing.” By State law, the Polk County Board of Supervisors is charged with setting the strategic direction for Polk County government, in large part through the annual budget. To provide direction in preparation of the budget, the County Board initiated a strategic planning process in 2007 establishing the mission of the County “To serve and represent the public with integrity” and a vision of “an improved quality of life for all who live, work, and play in Polk County.” From this mission and vision, a set of strategic directions were developed that act to guide departments in long term strategy. These are summarized in the text box to the right.

In late 2009, the County Board adopted a comprehensive plan for the period 2009-2029 following a lengthy series of public meetings and hearings. This plan set direction for the County in a number of areas including land use; economic development; agricultural, natural, and cultural resources; utilities and community facilities; transportation; energy and sustainability; housing; and intergovernmental cooperation. A copy of this plan may be obtained from the County’s website (www.co.polk.wi.us/landinfo/PlanningCompPlan.asp). At a special meeting of the Board of Supervisors in 2019 the County Board was asked again to prioritize among these disparate objectives in order to provide direction for development of expenditure priorities for 2020 and beyond. The results of this prioritization are included in Table 2 on page 13.

The 2020 budget addresses these strategic goals through both ongoing programs and new initiatives. Environmental protection and preservation of natural resources rank high on the list of priorities, and the 2020 budget continues the County’s efforts in water quality through the Land and Water Department to preserve the County’s lakes and rivers and protect against detrimental effects of development as well as trail protection and planning.

Energy efficiency was a priority in designing the new highway facility with the latest technology in lighting, and Economic Development was addressed through increased County support of the Economic Development Authority workforce market campaign and support for the County’s Tourist Information Center. Polk County receives a great benefit from tourism, and is one of very few local governments to operate a fully-staffed Information Center. Support for agriculture continues within the County through the County’s Lime Quarry, which, by selling lime at cost, directly and significantly benefits the County’s farmers. Preservation of cultural heritage was addressed through increased funding for the County’s museum facility. The County has also addressed

COUNTY BOARD
PRIORITIES & DIRECTIVES

MISSION

To serve and represent the public with integrity.

VISION

An improved quality of life for all who live, work, and play in Polk County.

STRATEGIC DIRECTIONS

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

STRATEGIC PRIORITIES,
COMPREHENSIVE PLAN
(UNDUPLICATED)

- *Growth and policies that preserve natural resources*
- *Maintain the rural character and agricultural resources within the county*
- *Promote energy efficiency and alternative energy*
- *Preserve our cultural*

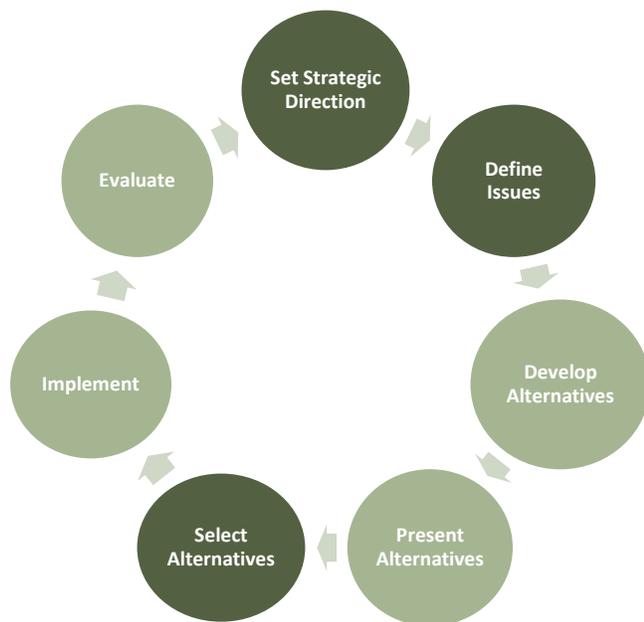
education through its support of University of Wisconsin Extension, a program that provides training and education for residents on diverse areas ranging from animal husbandry to parent education. Finally, support of transportation remains high, with funding at a level to maintain all of the County’s roads at an average pavement quality of seven on a scale of one to 10, a level of smooth pavement which is able to be sustained through routine maintenance.

Two other courses separate courses of action were followed to operationalize these priorities. First, a comprehensive list of programs was prepared by departments including a brief descriptor of the program, whether the program is mandated by state or federal law and the relevant statutory cite, stakeholder information, number of full time equivalent staff (FTEs), and revenue sources. This information was coupled with performance indicators developed for that purpose and the County Board was asked to rank programs based on their constituents’ perception of each program’s importance. This program prioritization was completed in the spring of 2013, and was repeated early in 2017 following the election of a new County Board. The consequent rating, especially for the highest scoring programs, entered directly into the budget preparation process under the direction of the county administrator.

A broader means of operationalizing priorities as set by the County Board was the requirement by the county administrator that every county program be linked to the County’s mission statement, vision statement, strategic goals and/or comprehensive plan. Every section therefore contains a statement or statements tying that department to these priorities and, further, the goals established for each program may be evaluated in the context of how progress toward those goals furthers these priorities.

Figure 13, below, illustrates the evaluation cycle as applied in Polk County Government. It begins with the strategic direction set by the County Board and follows into issue definition as the Board sets its priorities. County staff then developed alternatives to address these issues and present them to the Board, who selects alternatives to be implemented by County staff and evaluated, with results again returning to the County Board. This evaluation occurs within the committee structure, as committees have oversight responsibility for programs in their functional areas.

Figure 13
Polk County Evaluation Cycle

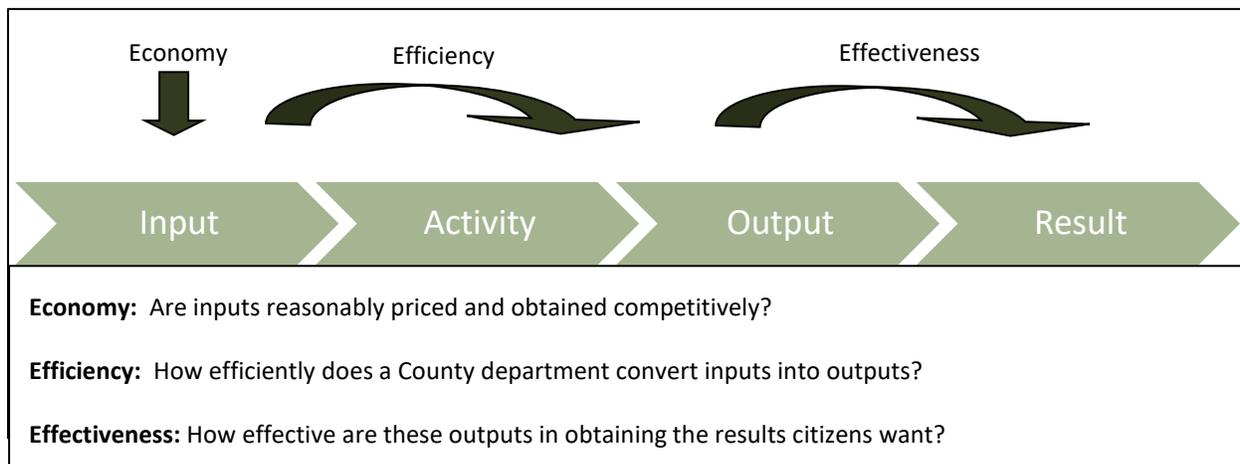


DOING THINGS RIGHT: EFFICIENCY, EFFECTIVENESS AND VALUE FOR MONEY

The Value for Money (VFM) concept is a means of demonstrating that public expenditures are made efficiently and effectively, that they achieve results that people want – and are willing to pay for. Although no substitute for a detailed program evaluation, performance measures linked to efficiency and effectiveness can provide an insight into how well a program is doing in reaching those goals set by (or derived from) the strategic direction set by the County Board. Over time, appropriate measures if tracked – and compared to prior year projections – can also improve accountability to the County Board and to the public (especially when coupled with assumptions and risk). For example, a good measure for an anti-smoking program would be percentage of high school students who have smoked cigarettes in the last 30 days, with a principal risk being an increase in the availability of cigarettes to juveniles. If the smoking rate does not decline and there is no increase in availability then it would be reasonable to question the overall value of the program.

For 2020, every department was required to identify programs, or groups of expenditures by common objective, to identify that objective, and to develop or refine performance measures to indicate the degree to which these objectives are being met. There are four types of indicators in these Log Frames: activity (day-to-day operations), output (goods and services produced by the activities), result (resultant near term economic or social change, also a measure of effectiveness) and impact (long term economic or social change). The latter are sometimes called outcome measures.

SELECTED PERFORMANCE MEASURES	
HIGHWAY PAVEMENT QUALITY INDEX:	7.0 or better PASER rating <i>(7.0 = good, requiring only crack sealing)</i>
UNASSIGNED FUND BALANCE AS A PERCENT OF GENERAL FUND EXPENDITURES:	44.7%
NUMBER OF CHILD SUPPORT CASES PROCESSED:	1,800
SELF-REPORTED DOLLARS OF NEW CONSTRUCTION:	\$55,973,700
POUNDS OF PHOSPHOROUS REDUCTION TO LAKES AND STREAMS FROM RUNOFF MANAGEMENT:	1300



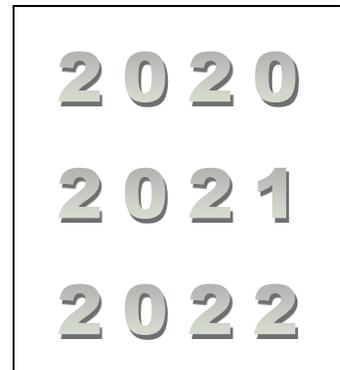
This year, an additional indicator was used for several programs, a measure of efficiency or cost per unit of program output. The diagram below shows overall program logic and the place for measurement.

As in many governments (or other organizations) it is difficult to measure results due to lack of data or inability to account for outside factors. As a result, many of the indicators are of activities or outputs, which are goods and services produced by these activities. Such indicators – activities and outputs – can tell the reader what is happening in a program, but they cannot tell the reader whether this is successful. Given this imperfect substitution, to further program logic and measurement of results administration developed a simple logical framework for those programs in excess of \$1 million. This model, developed by the Department of Defense in the late 1960s but dormant in the U.S. since then (although now a standard in the European Union and British Commonwealth), neatly ties activities, outputs, outcomes and impact to performance measures, their source, and inherent risks and assumptions so as to enable the County Board and the public to better evaluate these large programs. Appendix B contains instructions on how to interpret a logical framework.

IMPROVING VALUE FOR MONEY	
SPEND LESS:	<i>Are there less expensive ways to obtain inputs (goods, services, etc.)?</i>
SPEND WELL:	<i>What are the costs to produce outputs? Are there ways to produce more outputs for the same money or the same amount for less?</i>
SPEND WISELY:	<i>Is the program meeting its objectives? Are there ways to improve effectiveness?</i>

MULTI-YEAR BUDGETING

The 2020 budget continues a full program performance budgeting process with rolling forward estimates. For the last several years, departments have estimated their expenditures by program, usually using a simplified activity based costing process with a subjective assessment of percentage of resources allocated to each program. This year, these subjective assessments are assigned to programs in dollar terms and costs projected forward based on estimated inflation and growth in personnel costs (note that as this programmatic allocation is still somewhat subjective it is anticipated that it will take a few cycles before very accurate costs by program can be determined). This new process is linked directly to revise annual reports that contain actual costs per program and, where available, per unit or service. The performance component of the budget is a requirement that every program list at least one output (productivity) and one outcome (effectiveness) measure. These measures are also included in the aforementioned annual reports along with other indicators as available.

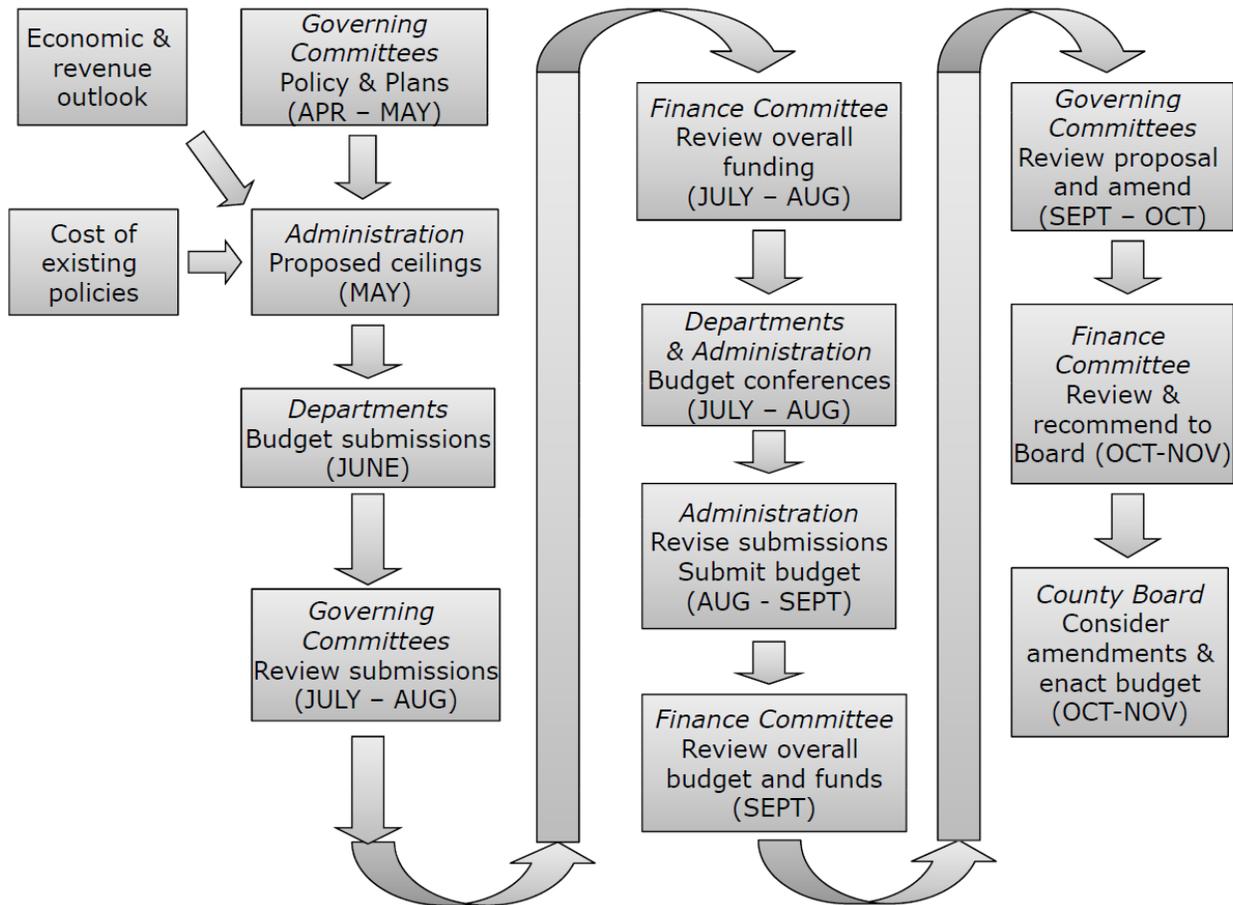


The multiyear budget is designed to enhance predictability and transparency through the use of the forward year amounts as budget ceilings. Over the past several years, Polk County has refined estimates of the cost of implementation of policy as set by the County Board; these estimates can therefore be projected forward with

some degree of confidence. The 2020 budget amount contained in this document is the ceiling for each department for that year; only changes to that ceiling will be subject to detailed scrutiny and evaluation (both increases and decreases). For 2020 and beyond, a table will be available on our website which shows any adjustment to these ceilings; these adjustments will be presented to the County Board for their consideration. If an adjustment is deemed to be function of the cost of administration of current policy, that adjustment will be part of the county administrator’s budget recommendation. If a request for new resources is considered to be a policy change, that request will be sent directly to the County Board without recommendation from the county administrator for their consideration. Along with these new spending requests, departments will also prepare program savings options equal to five percent of their general revenues (those revenues amenable to reassignment). The County Board will also receive a listing of these savings options for their consideration.

Non-recurring capital expenditures for each department and the County in general are the last and most difficult consideration in creating the forecasted budget years. In the 2020 budget, the Capital Improvement Plan was used to determine expenditures deemed necessary to fund in these budget years. Needless to say, necessary to fund to cover future years does not means there funds available for these major costs. Departments with future capital expenditures show a use of the fund balance for these projects. To the county, these fund balance differences in the years 2020 and 2024 serves as a reminder that future capital improvement needs are a concern and will require creativity in meeting these needs.

BUDGET PROCESS FLOWCHART



Polk County Budget Calendar

2019 DATES FOR PREPARATION OF THE 2020 BUDGET

JANUARY						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

FEBRUARY						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		

MARCH						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

APRIL						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MAY						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JUNE						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

JULY						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

AUGUST						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

SEPTEMBER						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

OCTOBER						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

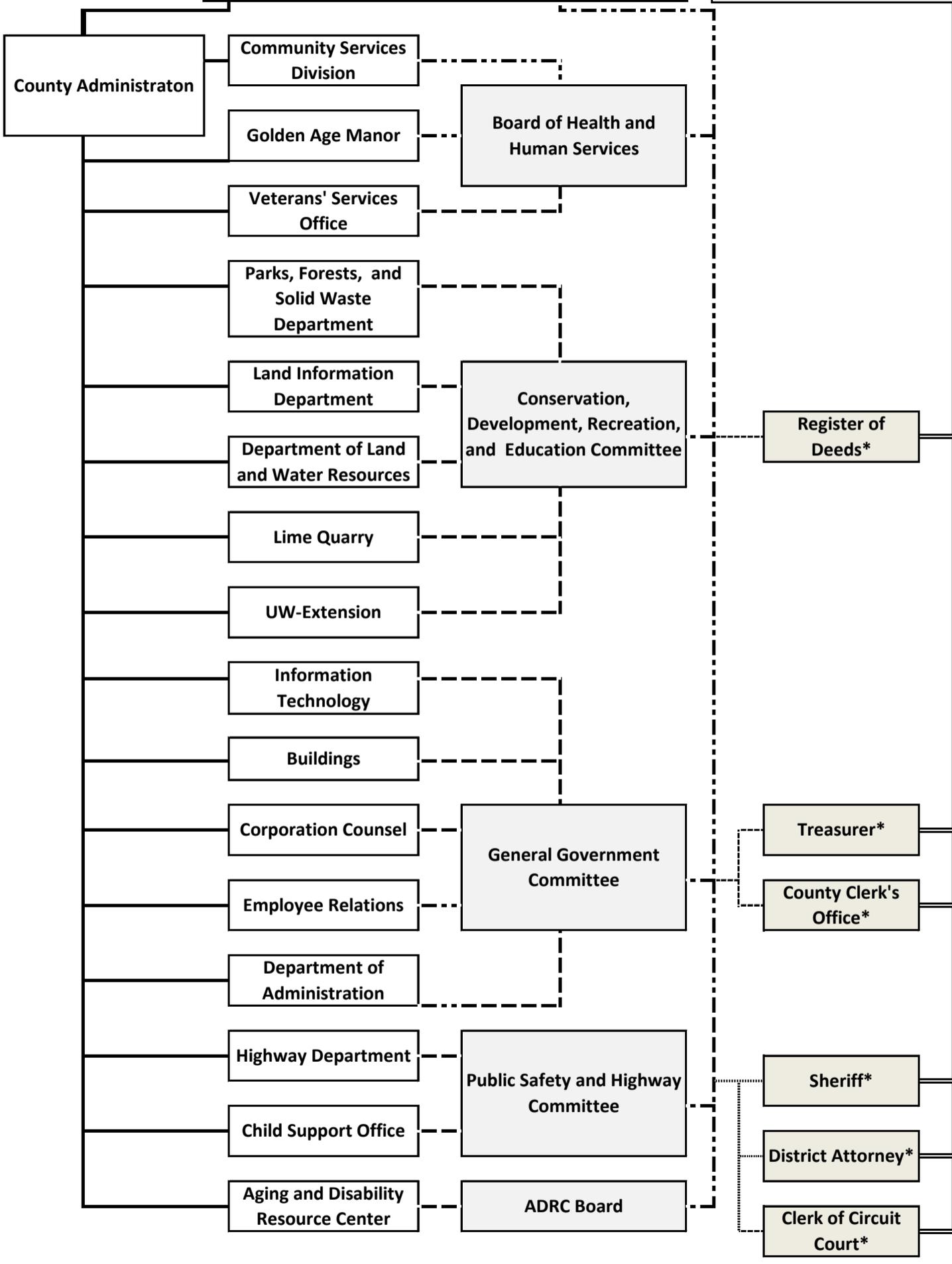
NOVEMBER						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

DECEMBER						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

<p>Jan-May: Evaluations of selected programs</p>	<p>July 19: Dept fee revisions due</p> <p>Aug 2: New spending requests and program savings options due</p>
<p>March 20: Department head meeting, discussion of budget and planning procedure.</p>	<p>Aug 5-23: Administration budget meetings</p> <p>Aug 20: Board approves fee schedule for submission.</p>
<p>March 27: Evaluation of Governor's budget and impact on County</p> <p>April: Committees review priorities in their program areas</p>	<p>Aug 23: Final deadline for revisions from depts and capital improvement plan</p> <p>Sept 10: Administration budget recommendation</p>
<p>April 17: DH Mtg Leadership Dev- <i>Key Strategies</i></p>	<p>Sept 5-15: Committee review of budget recommendations</p>
<p>April 22: Annual report instructions issued</p> <p>June 18: Board discuss priorities following State Budget adoption</p>	<p>Sept 17: Intro of budget resolutions</p> <p>Oct 1-15: Committees consider amendments to the draft budget (Oct 19 GG as Finance)</p>
<p>June 18: County Board considers priorities</p> <p>June 21: Annual reports due to DOA</p>	<p>Oct 15: Board consideration of amendments; approve budget for publication</p>
<p>June 23: Budget call circular 1 issued; ceiling revisions (as needed) and final schedules</p>	<p>Nov 1-10: Committee consideration of technical amendments</p>
<p>July: Annual reports submitted to committees</p>	<p>Nov 12: Board approves final budget resolution</p>
<p>July 16: Condition of the County and annual reports to Board, including dept reports</p>	<p>Dec 18: DH Mtg Budget implementation</p>

ORGANIZATIONAL CHART, POLK COUNTY

Polk County Board of Supervisors



LEGEND

- Authority and accountability for management
- Accountability for policy
- Accountability for management and policy
- Coordination on management or policy

DENOTES: County Board Agency

DENOTES: Elected Official (see below)

Wisconsin law provides for both an elected county board of supervisors and six elected department heads (noted with an asterisk in the chart. These department heads are responsible to the electorate for management of their departments; a county board has authority over budget adoption only.

HOW TO USE THIS DOCUMENT

In the following document, information on each department is provided in a standardized format, beginning with the department narrative and followed by the financial data for each department. Some departments have several pages of financial data, either because they have several funds (e.g. Public Health) or because of the policy that every fund be assigned to a specific department head and committee for oversight purposes (e.g. Land Information).

The department narrative provides the name of the department head, a brief description of the department, followed by the mission statement, link to the County's mission statement, vision statement, strategic goals and/or comprehensive plan, a program listing, and a statement of any significant factors affecting the department budget for 2018. The organizing principles for each narrative are to provide answers to the following four key questions:

1. Why does a department exist?
2. What does a department do? What goods or services does it produce?
3. What does it cost to produce those goods or services?
4. How can you tell if a program is succeeding?

The first question, the reason for a department's existence, is addressed in its mission statement. The second, what it does, is addressed in its program listing. The third question, cost, is now calculated directly in the program budgets. The final question, measuring success, is addressed through the performance measure assigned each program.

The individual budget pages provide information on revenues and expenditures by category for a five year period: actual data for the three years preceding the year in which the budget was adopted, the current budget for the year in which the budget was adopted, as actual results are not available until the following year, and the budget year itself, in this case 2020. Information is also provided for employment for each department by type of employee.

The following diagram explains the budget documents, itself followed by definitions of the terms used in the summary.

BUDGET PAGE DEFINITIONS

REVENUE CATEGORIES*

General property tax: Tax revenues received or scheduled to be received by the county, including general sales tax and property tax collections.

Other taxes: Transfer taxes, forest crop tax, and principally interest on delinquent taxes

State aids: Funding received from the State of Wisconsin in the form of grants, annual aid allocation such as transportation aid, or pass-through Federal funding such as Medical Assistance.

License and fees: Revenue collected from the public other than for optional services provided. Includes fine revenue, revenue from building permits and similar, dog licenses, and similar.

Public charge for services: Direct payment for services rendered to members of the public such as nursing home revenues, home care charges, sale of timber, restaurant inspection charges, and similar.

Interest: Income received from investment of funds.

Intergovernmental: Reimbursement from a city, town or village services rendered, e.g. engineering services.

Donations: Gifts to an agency or department from the public.

Other financing sources: Use of carryover funds, transfer from other funds and use of fund balance.

Miscellaneous: Revenue that had not been assigned to the appropriate revenue category.

*Revenue and expenditure categories from the Wisconsin Uniform Chart of Accounts, FTE categories from the Equal Opportunity Employment Commission.

EXPENDITURE CATEGORIES*

Personnel: Salaries, wages, employee benefits, and per diems.

Operating - 000: Expenditures for other than personnel costs that had not been assigned to the appropriate expenditure category.

Professional services: Contractual services, utilities, repair and maintenance charges paid outside agencies.

Supplies and expenses: Office supplies, publications, dues, travel, repair and maintenance supplies, highway construction material.

Fixed charges: Insurance, rents and leases, depreciation, amortization, investment charges.

Debt service: Payment of principal and interest on obligations.

Other grants contributions: Direct relief to indigents, awards and indemnities, grants and donations, and losses.

Capital outlay: Purchase of capital equipment or capital improvements.

Transfers: Payments from an agency to another fund.

FTE CATEGORIES

Officials/Administration: Head of the department or agency

Professionals: Positions that require a college degree or equivalent experience, e.g. a registered nurse.

Technicians/Para-Professionals: Positions that require a two-year degree or equivalent experience, e.g. a licensed practical nurse.

Protective Service workers: Licensed law enforcement personnel

Administrative support: Employees whose duties are principally clerical or secretarial in nature

Skilled craft/service maintenance: Equipment operators and maintenance workers

SAMPLE BUDGET PAGE

		Audited Financial Results	Current Year Budget	Adopted Budget	Budget Ceilings	
		2018 Actual	2019 Budget	2020 Budget	2021 Forecast Budget	2022 Forecast Budget
Category of Revenue (see definitions following)	Revenue					
	General Property Tax	670,867	663,819	631,887	649,982	667,591
	State Aids	185,996	174,705	186,705	186,705	186,705
	Fine and Forfeitures	180,356	175,000	177,700	172,700	172,700
	Public Charge for	204,408	174,272	185,711	188,497	192,266
	Misc. Revenue	685				
	Other Financing Sources	8,929				
	Total Revenue	1,251,242	1,187,796	1,182,003	1,197,884	1,219,262
Category of Expenditures from Uniform Chart of Accounts	Expense					
	Personnel Services	723,826	784,118	752,714	767,211	781,984
	Contractual Services	361,667	299,119	321,544	327,975	334,534
	Supplies & Expenses	39,502	34,564	37,144	37,144	37,144
	Fixed Charges	25		-		-
	Grants, Contributions,	50,000	50,000	-	0	
	Cost Reallocation	67,294	70,000	70,600	65,600	65,600
	Total Expenditures	1,242,314	1,187,796	1,182,003	1,197,884	1,219,262
	Net Revenue and	8,928	0	-	-	-
EMPLOYMENT BY JOB CLASSIFICATION						
		2018 Actual	2019 Budget	2020 Budget	Budget	Budget
Full-time Equivalent Employees* Type of Employee	FTE Employees*					
	Officials/Administrator	1	1	1	1	1
	Professionals	1	1	1	1	1
	Administrative Support	10	10	10	10	10
	Total	12	12	12	12	12

* FTE is full time equivalent, meaning that two half time employees equate to one FTE. Number of employees may be higher than the FTE figure provided, but can never be lower.

EXPLANATION OF FUND STRUCTURE AND BASIS OF ACCOUNTING

Polk County's governmental funds are organized according to the Uniform Chart of Accounts for Wisconsin Municipalities as developed by the Wisconsin Department of Revenue and standards as set by the Government Accounting Standards Bureau. Each fund is considered to be a separate accounting entity and is accounted for through a separate budget and in the County's annual audit.

GOVERNMENTAL FUNDS INCORPORATED IN THE ANNUAL BUDGET

GENERAL FUND: The General Fund is the primary operating fund. It is used to account for all financial resources of the General Government, except those required to be accounted for in another fund.

DEBT SERVICE FUND: The Debt Service Fund is used to account for the payment of principal and interest payments on long-term debt which is financed by property tax revenue restricted through bond documents.

SPECIAL REVENUE FUNDS: Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted for specific purposes or activities other than capital assets. Polk County has 24 special revenue funds:

- **HUMAN SERVICES FUND:** The Human Services Special Revenue Fund is used to account for economic assistance and community social services programs. These programs are funded primarily by property taxes, committed through the Board approved levy, and restricted intergovernmental revenues.
- **PUBLIC HEALTH SPECIAL REVENUE FUNDS:** Ten separate funds including Bioterrorism Consortium, Birth to Tree (children's health), WIC (women and infant children nutrition), Prenatal Care (formerly Health Screening), Tobacco Coalition, Reproductive Health (formerly Family Planning), Immunization, Consolidated Grant Fund (public health awareness), Radon Grant Fund, and Environmental Health Fund (chiefly restaurant inspections).
- **ADRC:** Used to account for the operations of the Aging and Disability Resource Center and (beginning in 2012) the former Aging Department
- **SNOWMOBILE/ATV TRAILS:** Operations relating to the maintenance of snowmobile and ATV (all-terrain vehicle) trails
- **OTHER SPECIAL REVENUE FUNDS:** are Jail Assessment Fees (funding for jail operations), Family Court Counseling (court-ordered counseling), Dog License (animal control), Drivers Improvement (court ordered), Park Dedication and Lake Improvement (park projects), State Aided Forestry Fund, Sanitary Systems Grants, Community Development Block Grant and County Sales Tax Fund (used to account for annual sales tax receipts).

ENTERPRISE FUNDS: Enterprise Funds are used to account for activities and organizations which are similar to private business enterprises with costs recovered through user charges. Polk County has two enterprise funds:

- **NURSING HOME FUND:** This fund accounts for the operations of the County's nursing home.
- **LIME FUND:** This fund is used to account for the County's lime quarry operations.

INTERNAL SERVICE FUNDS: The Internal Service Funds are established to account for services performed by a department or agency of a municipality for other departments or agencies of the municipality or other governments: Polk County has four internal service funds:

- **HIGHWAY FUND:** Operations of the Polk County Highway Department.
- **HEALTH INSURANCE FUND:** Operations of the County's self-funded health insurance program.
- **RETIREMENT ACCOUNT:** Revenue and expenditures for payout of unused sick leave at retirement (new).
- **ASSET PROTECTION AND INTERNAL INVESTMENT:** Internal revolving loan fund for capital projects and other investments, funded through long-term budget savings (new).
- **FLEET MANAGEMENT:** Funding for the operation of the County's vehicle fleet (other than Highway and Law Enforcement).

The 2020 budget does contain a Capital Project Fund, used to account for the Fair grandstand study. The budget does not include any fund (other than by reference) that has no revenues or expenditures for 2020. However, if these funds have any fund balance that balance will be incorporated in the annual audit.

The 2020 budget also does not include any Agency Funds which are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations and/or other governmental units as these funds are not budgeted by the County Board. These funds are included in the annual audit and, according the last audit there are five such funds with the largest being the Tax Agency, property taxes collected by the County on behalf of and distributed to the towns, villages, cities and school districts in the County.

BASIS OF ACCOUNTING

Polk County prepares and reports the annual budget, including the preceding and following tables, and the annual audit using the modified accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Non-exchange transactions, in which the County gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred revenue. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Polk County does not carry depreciation on its general ledger or use encumbrances

POLK COUNTY FUND STRUCTURE	
GENERAL FUND	SPECIAL REVENUE FUNDS
Funds:	General Government:
Asset Protection and Internal Investment Retirement Fleet Vehicles Capital Projects Debt Service Contingency	Dog License County Sales Tax Community Development Block Grant
Departments:	Public Safety:
Circuit Court District Attorney Buildings, Parks, Recycling Register of Deeds Treasurer Law Enforcement Emergency Management Outside Agencies Public Health Veterans Service Office Museum Extension Land and Water Land Information Fair Corporation Counsel/Child Support Forester Administration Information Technology Employee Relations	Family Court Counseling Jail Assessment Fees Drivers Improvement
	Conservation:
	Park Dedication Snowmobile/ATV Trails State Aid Forestry Lake Improvement Algren Park Donation
	Health and Human Services:
	Human Services Aging and Resource Center
	Public Health:
	WHEAP Grant Bioterrorism Birth to Three Suicide Prevention WIC Health Screening Tobacco Family Planning MCH Car Seat Immunization Consolidated Grants Radon Environmental Health
ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
Golden Age Manor Lime Quarry	Highway Health Insurance

Polk County has budgeted \$1,881,062 for capital projects over \$25,000 in 2020 (previous page). None of these expenditures will result in any increase in operating expenditures in 2020; it is anticipated, however, that several will result in expenditure savings in 2020 and thereafter, and these savings have been incorporated in these budgets. Those capital investments and estimated savings are in Table 6.

TABLE 6					
ESTIMATED SAVINGS AMOUNT					
DEPARTMENT	INVESTMENT	CAPITAL INVESTMENT	GENERAL FUND	HIGHWAY FUND	SAVINGS SOURCE
Buildings	Fair Building Roof	25,000	1,200		Fuel efficiency savings
	Museum Cool Room	15,000	400		Utility savings
Highway Department	Highway Vehicles	453,000		5,600	Fuel efficiency savings
	Road Maintenance	2,632,100		25,000	10 years life
Law Enforcement	Squad cars	195,700	5,000		Fuel efficiency savings
TOTAL		1,820,000	6,600	30,600	

Note: There are no savings listed from reduced maintenance and repair costs. The County budgets a fixed amount each year for these expenses, with the understanding that vehicles, etc., will be replaced on a regular schedule. As the Capital Improvement Plan itself notes (pages 169-182) delay in replacement would result in an increased expense.

2020 Budget Summary Tables



-
- **Budget Summary by Economic Classification**
 - **Budget Summary by Functional Classification**
 - **Projected Fund Balances by Fund**
 - **Expenditures by Functional Classification**
 - **Budget and Levy by Fund and Department**
 - **Summary of Budget by Department/Funds**
 - **Budget Summary by Major Fund and Function**
 - **Capital Budget**
 - **Capital Expenditures on Future Operating Budgets**

TABLE 7

Polk County Financials
SUMMARY BY ECONOMIC CLASSIFICATION
 2017 through 2022

SUMMARY	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Revenue						
General Property Tax	21,611,424	21,854,342	21,961,981	22,238,954	22,245,753	22,252,552
Other Taxes	667,878	645,782	601,145	685,075	614,620	614,620
State Aids	11,896,496	12,180,144	12,111,961	12,896,414	12,924,692	12,937,023
License & Fees	417,358	401,312	460,688	473,500	473,500	473,500
Fine and Forfeitures	201,029	167,819	210,931	185,331	185,331	185,331
Public Charge for Services	11,796,204	11,503,495	11,989,905	11,613,991	11,730,594	11,763,899
Intergovernmental Revenue	3,044,224	3,780,939	3,178,952	3,588,473	3,588,473	3,588,473
Misc Revenue	873,051	992,703	677,912	693,654	693,654	693,654
Other Financing Sources	20,624,955	15,701,449	3,732,422	3,883,777	3,705,823	3,560,777
Unknown Revenue	0	0	90,455	70,455	70,455	70,455
Total Income	\$ 71,132,619	\$ 67,227,985	\$ 55,016,352	\$ 56,259,169	\$ 56,232,895	\$ 56,140,284
Expense						
Personnel Services	29,797,204	30,081,799	32,071,397	32,054,598	32,348,789	32,639,775
Operating - 000	1,758,106	927,522	7,057	7,057	7,057	7,057
Contractual Services	9,371,682	10,818,507	9,567,287	11,480,280	11,201,218	11,242,533
Supplies & Expenses	3,723,318	5,292,926	5,378,210	5,206,006	5,206,015	5,206,017
Fixed Charges	1,807,777	1,805,225	2,396,071	2,432,193	2,432,193	2,432,193
Debt Service	9,157,894	2,823,976	2,823,414	2,826,321	2,452,571	2,452,571
Grants, Contributions, Inderr	1,489,976	1,418,351	1,243,845	1,269,270	1,239,270	1,239,270
Capital Outlay	5,960,440	7,862,724	1,371,750	1,881,062	433,289	454,971
Cost Reallocation	5,365,494	1,222,645	658,664	666,319	558,365	413,319
Total Expense	\$ 68,431,890	\$ 62,253,676	\$ 55,517,695	\$ 57,823,106	\$ 55,878,766	\$ 56,087,705
Net Revenue and Expenditures	\$ 2,700,728	\$ 4,974,309	\$ (501,343)	\$ (1,563,937)	\$ 354,129	\$ 52,579

FTE	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Professionals	88.10	71.21	70.22	83.97	82.97	79.97
Technicians/Para-Professionals	55.86	48.73	46.57	45.74	45.84	46.49
Administrative Support	77.40	82.00	82.00	78.20	78.26	79.76
Skilled Craft/Service Maintenance	123.29	125.59	125.75	133.99	133.83	132.80
Protective Service Workers	56.44	55.44	58.44	59.44	59.44	58.44
Officials/Administrators	21.60	38.60	41.60	39.30	39.30	39.60
Total	422.69	421.57	424.58	440.64	439.64	437.06

TABLE 8

Polk County Financials
SUMMARY BY FUNCTIONAL CLASSIFICATION
 2017 through 2022

SUMMARY	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Revenue						
General Property Tax Minus Act 150/Bridge	21,611,424	21,854,342	21,961,981	22,238,954	22,245,753	22,252,552
Other Taxes Minus 203 sales tax	667,878	645,782	691,600	685,075	685,075	685,075
State Aids	11,896,496	12,180,144	12,111,961	12,896,414	12,924,692	12,937,023
License & Fees	417,358	401,312	460,688	473,500	473,500	473,500
Fine and Forfeitures	201,029	167,819	210,931	185,331	185,331	185,331
Public Charge for Servic	11,796,204	11,503,495	11,989,905	11,613,991	11,730,594	11,763,899
Intergovernmental Reve	3,044,224	3,780,939	3,178,952	3,588,473	3,588,473	3,588,473
Misc Revenue	873,051	992,703	677,912	693,654	693,654	693,654
Other Financing Source	20,624,955	15,701,449	3,732,422	3,883,777	3,705,823	3,560,777
Total Income	\$ 71,132,619	\$ 67,227,985	\$ 55,016,352	\$ 56,259,169	\$ 56,232,895	\$ 56,140,284
Expense						
General Government	6,685,594	7,179,763	8,073,902	8,843,392	8,248,306	8,345,871
Public Safety Minus Bridge Aid	8,130,808	8,689,355	9,152,256	9,940,860	9,126,087	9,217,964
Public Works	7,778,729	8,577,980	8,626,460	9,568,101	9,624,188	9,661,047
Health & Human Servic	22,228,766	22,743,649	23,092,274	22,809,892	22,943,984	23,046,448
Culture, Recreation, En/Minus Act 150	754,515	642,300	571,338	796,612	563,944	568,068
Conservation & Develop	8,482,729	9,706,467	2,686,130	2,589,152	2,578,863	2,599,959
Debt Service	9,175,350	2,840,163	2,823,414	2,826,321	2,452,571	2,452,571
Transfers Minus 203 sales tax	5,195,400	1,874,000	491,922	448,777	340,823	195,777
Total Expense	\$ 68,431,890	\$ 62,253,676	\$ 55,517,695	\$ 57,823,106	\$ 55,878,766	\$ 56,087,705
Net Revenue and Expenditures	\$ 2,700,728	\$ 4,974,309	\$ (501,343)	\$ (1,563,937)	\$ 354,129	\$ 52,579

TABLE 9

2020 Budget and Levy by Fund

Fund		2020 Property Tax Levy	Total Revenues	Non-Levy Revenues	Total Expenitures	Difference
General Fund						
General	101	11,453,557	21,291,173	9,837,616	22,190,961	(899,788)
Total General Fund		\$ 11,453,557.00	\$ 21,291,173	\$ 9,837,616	\$ 22,190,961	\$ (899,788)
Other General Fund						
Contingency	102	131,382	131,382	0	0	131,382
Asset Protection and Investment	110	0	312,100	312,100	540,000	(227,900)
Vehicle Fleet Fund	140	0	159,771	159,771	159,771	0
Total Other General Fund		\$ 131,382	\$ 603,253	\$ 471,871	\$ 699,771	\$ (96,518)
Debt Service Fund						
Debt Service	301	2,821,321	2,826,321	5,000	2,826,321	0
Total Debt Service Fund		\$ 2,821,321	\$ 2,826,321	\$ 5,000	\$ 2,826,321	\$ -
Special Revenue Funds						
Jail Assesment	201	0	15,000	15,000	15,000	0
Family Court Service	202	0	9,552	9,552	9,552	0
Driver's Improvement	204	0	30,000	30,000	30,000	0
Community Development Block Grant	206	0	5,115	5,115	5,115	0
Bioterrorism/Local Preparedness	209	0	189,141	189,141	189,141	0
ADRC	212	110,785	1,874,053	1,763,268	1,881,820	(7,767)
CHILDREN & FAMILIES	215	2,617,441	5,576,752	2,959,311	5,576,752	0
HEALTH SERVICES	216	1,425,835	5,211,056	3,785,221	5,211,056	0
Birth to Three	218	136,280	289,609	153,329	289,609	0
WIC	221	0	212,957	212,957	212,957	0
Prenatal Care Coordination	222	0	38,191	38,191	38,191	0
Tobacco	223	0	138,539	138,539	138,539	0
Family Planning	224	0	141,685	141,685	141,685	0
Immunization	226	0	46,640	46,640	46,640	0
Consolidated Contract Grants	227	0	101,364	101,364	101,364	0
Environmental	228	0	234,649	234,649	234,649	0
Radon	229	0	7,587	7,587	7,587	0
RECYCLING	240	142,186	652,707	510,521	652,707	0
Forestry	241	0	8,350	8,350	8,350	0
Trails	243	0	113,290	113,290	113,290	0
Dog License	805	0	22,677	22,677	22,677	0
Septic System	806	0	10,000	10,000	10,000	0
Total Special Revenue Funds		\$ 4,432,527	\$ 14,928,914	\$ 10,496,387	\$ 14,936,681	\$ (7,767)
Capital Project Fund						
2020 GRANDSTAND PROJECT	461	0	0	0	150,000	(150,000)
Total Capital Project Fund					\$ 150,000	\$ (150,000)
Enterprise Funds						
Golden Age manor	601	0	7,500,223	7,500,223	7,365,746	134,477
Lime	602	0	707,706	707,706	718,232	(10,526)
Total Enterprise Funds			\$ 8,207,929	\$ 8,207,929	\$ 8,083,978	\$ 123,951
Internal Service Funds						
Highway	701	3,400,167	8,401,579	5,001,412	8,935,394	(533,815)
Total Internal Service Funds		\$ 3,400,167	\$ 8,401,579	\$ 5,001,412	\$ 8,935,394	\$ (533,815)
Total, All Funds		\$ 22,238,954	\$ 56,259,169	\$ 34,020,215	\$ 57,823,106	\$ (1,563,937)

Table 10

Change in Projected Fund Balances by Fund by 2020 Budget

Fund	2020 Beginning Fund Balance*	Total Revenues	Total Expenditures	Fund Balance (Used)/Increased	Ending Fund Balance
General Fund	11,428,676	21,291,173	22,190,961	(899,788)	10,528,888
				-	-
Debt Service Fund	98,710	2,826,321	2,826,321	-	98,710
				-	-
Special Revenue Funds					-
Children & Families		5,576,752	5,576,752	-	-
Health Services		5,211,056	5,211,056	-	-
Public Health - Bioterrorism Consortium	53,106	189,141	189,141	-	53,106
Public Health - Birth to Three	74,441	289,609	289,609	-	74,441
Suicide Prevention	22,413				22,413
Public Health - WIC	2,726	212,957	212,957	-	2,726
Public Health - Prenatal Care	70,959	38,191	38,191	-	70,959
Public Health - Tobacco Coalition	-	138,539	138,539	-	-
Public Health - Reproductive Health	16,259	141,685	141,685	-	16,259
Public Health - MCH Car Seat	14,519				14,519
Public Health - Immunization	-	46,640	46,640	-	-
Public Health - Consolidated Contract	29,092	101,364	101,364	-	29,092
Public Health - Environmental Health Fund	71,912	234,649	234,649	-	71,912
Public Health - Radon Grant Fund	27	7,587	7,587	-	27
Aging and Disability Resource Center Fund	435,334	1,874,053	1,881,820	(7,767)	427,567
Snowmobile/ATV Trails	139,256	113,290	113,290	-	139,256
Jail Assessment Fees	(1,919)	15,000	15,000	-	(1,919)
Family Court Counseling***	-	9,552	9,552	-	-
Dog License	-	22,677	22,677	-	-
Drivers Improvement	-	30,000	30,000	-	-
Recycling	-	652,707	652,707	-	-
	-	-	-	-	-
Sanitary Systems Grants	-	10,000	10,000	-	-
Housing Development	30,255	5,115	5,115	-	30,255
State Aided Forestry Fund	29,064	8,350	8,350	-	29,064
Ahgren Fildlife Preservation	39,889			-	39,889
Total Special Revenue Funds	1,027,333	14,928,914	14,936,681	(7,767)	1,019,566
					-
Enterprise Funds					-
Nursing Home (Golden Age Manor net position)	1,449,525	7,500,223	7,365,746	134,477	1,584,002
Lime Fund (Lime Quarry net position)	1,536,742	707,706	718,232	(10,526)	1,526,216
Total Enterprise Funds	2,986,267	8,207,929	8,083,978	123,951	3,110,218
					-
Capital Project Fund					-
Grandstand Engineering	-		150,000	(150,000)	(150,000)
Total Capital Project Fund	-	-	150,000	(150,000)	(150,000)
					-
Internal Service Funds					-
Highway Fund	1,146,148	8,401,579	8,935,394	(533,815)	612,333
Health Insurance**					-
Contingency Fund	514,055	131,382		131,382	645,437
Retirement Account	333,128	-	-	-	333,128
Asset Protection and Internal Investment	1,062,269	312,100	540,000	(227,900)	834,369
Fleet	93,255	159,771	159,771	-	93,255
Total Internal Service Funds	3,148,855	9,004,832	9,635,165	(630,333)	2,518,522
					-
Total, All Funds	20,956,081	56,259,169	57,823,106	(1,563,937)	17,275,904

* Source: 2018 audited financial statements adjusted by 2019 budget actions or fb at end of 12/31/2019 per statements

** Not included to avoid double counting (revenues included in General Fund)

TABLE 11

2020 Budget by Department and Fund

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	Recy 07-240	Snowmobile 07-243
Revenues											
General Property Tax	692,786	-	-	-	478,984	406,906	-	1,499,015	-	142,186	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
State Aids	221,705	-	-	-	65,791	-	-	-	-	175,174	113,290
License & Fees	-	-	-	-	-	500	22,677	-	-	-	-
Fines & Forfeitures	107,100	15,000	-	30,000	591	-	-	-	-	-	-
Public Charge for Services	193,945	-	9,552	-	39,264	28,000	-	-	-	335,347	-
Intergovernmental Revenue	-	-	-	-	-	41,500	-	20,400	159,771	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Total Income	1,215,536	15,000	9,552	30,000	584,630	476,906	22,677	1,519,415	159,771	652,707	113,290

Expenditures											
Operating - 000	-	-	-	-	-	-	-	-	-	-	-
Personnel	790,100	-	-	-	520,688	289,401	-	547,110	-	321,899	-
Professional Services	388,292	-	9,552	-	26,217	101,278	1,920	847,838	7,495	126,614	100,613
Supplies & Expenses	37,144	-	-	-	36,914	84,501	1,157	41,067	41,827	122,193	10,900
Fixed Charges	-	-	-	-	812	1,726	600	-	110,449	-	1,777
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	-	-	19,000	-	-	82,000	-
Capital Outlay	-	-	-	-	-	-	-	33,400	-	-	-
Transfers	-	15,000	-	30,000	-	-	-	50,000	-	-	-
Total Expenditures	1,215,536	15,000	9,552	30,000	584,630	476,906	22,677	1,519,415	159,771	652,707	113,290
Net Revenue and Expenditures	-	-	-	-	-	-	-	-	-	-	-

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	Recy 07-240	Snowmobile 07-243
Officials/Administration	1.000	-	-	-	-	1.000	-	1.000	-	-	-
First/Mid Level Officials & Mngrs	-	-	-	-	1.000	-	-	-	-	-	-
Professionals	1.000	-	-	-	-	-	-	-	-	-	-
Technicians/Para-Professionals	-	-	-	-	2.000	-	-	2.840	-	-	-
Administrative Support	10.000	-	-	-	4.000	1.500	-	0.900	0.100	-	-
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	4.900	0.160	5.200	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-
Total	12.00	-	-	-	7.00	2.50	-	9.64	0.26	5.20	-

TABLE 11

2020 Budget by Department and Fund

SUMMARY	ROD 08-101	Treas 09-101	Law Enf 11-101	Outside Ag 13-101	PH 14-101	Bioterror 14-209	Birth to 3 14-218	WIC 14-221	Prenatal 14-222	Tobacco 14-223	Repro Health 14-224
Revenues											
General Property Tax	(30,272)	56,182	8,115,624	171,674	874,999	-	136,280	-	-	-	-
Other Taxes	148,500	-	-	-	-	-	-	-	-	-	-
State Aids	-	109,000	150,485	-	3,682	189,141	88,837	212,957	-	138,539	45,537
License & Fees	-	-	-	-	52,000	-	-	-	-	-	-
Fines & Forfeitures	-	32,640	-	-	-	-	-	-	-	-	-
Public Charge for Services	279,125	181	460,813	-	146,657	-	64,492	-	38,191	-	96,148
Intergovernmental Revenue	-	-	104,932	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	100,000	46,500	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	30,000	-	-	-	-	-	-	-	-
Total Income	397,353	298,003	8,908,354	171,674	1,077,338	189,141	289,609	212,957	38,191	138,539	141,685

Expenditures											
Operating - 000	-	-	-	-	-	7,057	-	-	-	-	-
Personnel	311,569	222,795	7,181,456	-	870,601	139,202	201,892	198,242	36,727	117,962	119,961
Professional Services	76,263	26,440	1,040,964	-	163,746	15,265	74,038	4,503	154	16,096	3,972
Supplies & Expenses	9,520	45,444	387,843	-	40,226	27,012	11,879	8,767	924	3,521	15,635
Fixed Charges	-	2,924	4,121	-	765	605	1,800	1,445	386	960	2,117
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	400	2,750	171,674	2,000	-	-	-	-	-	-
Capital Outlay	-	-	1,111,908	-	-	-	-	-	-	-	-
Transfers	-	-	79,100	-	-	-	-	-	-	-	-
Total Expenditures	397,353	298,003	9,808,142	171,674	1,077,338	189,141	289,609	212,957	38,191	138,539	141,685
Net Revenue and Expenditures	-	-	(899,788)	-	-	-	-	-	-	-	-

FTE	ROD 08-101	Treas 09-101	Law Enf 11-101	Reg Plan 13-101	PH 14-101	Bioterror 14-209	Birth to 3 14-218	WIC 14-221	Prenatal 14-222	Tobacco 14-223	Repro Health 14-224
Officials/Administration	1.000	1.000	1.000	-	1.000	-	-	-	-	-	-
First/Mid Level Officials & Mngrs	-	-	5.000	-	1.600	-	-	-	-	-	-
Professionals	-	-	-	-	6.266	1.350	2.000	1.152	0.400	1.300	0.850
Technicians/Para-Professionals	-	-	11.000	-	-	-	-	0.300	-	-	-
Administrative Support	3.000	2.000	4.000	-	2.300	-	0.200	1.250	-	-	0.300
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	-	-	-	-
Protective Service Workers	-	-	59.440	-	-	-	-	-	-	-	-
Total	4.00	3.00	80.44	-	11.17	1.35	2.20	2.70	0.40	1.30	1.15

TABLE 11

2020 Budget by Department and Fund

SUMMARY	Immun 14-226	Consolid 14-227	Enviro 14-228	Radon 14-229	GAM 15-601	DCF 16-215	DHS 16-216	Vets 18-101	Museum 20-101	Extension 21-101	LWRD 22-101
Revenues											
General Property Tax	-	-	-	-	-	2,617,441	1,425,835	176,666	21,807	245,651	390,417
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
State Aids	-	101,364	-	7,587	-	2,736,389	3,014,901	14,000	-	-	231,500
License & Fees	-	-	-	-	-	-	-	-	-	-	26,695
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	46,640	-	234,649	-	7,500,223	222,922	670,000	-	-	825	60,604
Intergovernmental Revenue	-	-	-	-	-	-	70,320	-	-	6,753	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	2,500
Other Financing Sources	-	-	-	-	-	-	30,000	-	-	-	-
Total Income	46,640	101,364	234,649	7,587	7,500,223	5,576,752	5,211,056	190,666	21,807	253,229	711,716

Expenditures											
Operating - 000	-	-	-	-	-	-	-	-	-	-	-
Personnel	17,361	92,955	183,432	6,191	5,309,488	3,251,937	2,752,710	148,324	-	50,973	605,729
Professional Services	1,040	1,398	11,250	-	832,347	2,076,195	1,633,167	6,051	21,807	185,048	42,521
Supplies & Expenses	27,839	5,978	25,606	1,331	806,274	109,293	260,495	19,291	-	17,207	63,366
Fixed Charges	400	1,033	14,361	65	52,960	138,722	140,272	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	-	605	416,412	17,000	-	-	100
Capital Outlay	-	-	-	-	200,000	-	8,000	-	-	-	-
Transfers	-	-	-	-	164,677	-	-	-	-	-	-
Total Expenditures	46,640	101,364	234,649	7,587	7,365,746	5,576,752	5,211,056	190,666	21,807	253,229	711,716
Net Revenue and Expenditures	-	-	-	-	134,477	-	-	-	-	-	-

FTE	Immun 14-226	Consolid 14-227	Enviro 14-228	Radon 14-229	GAM 15-601	DCF 16-215	DHS 16-216	Vets 18-101	Museum 20-101	Extension 21-101	LWRD 22-101
Officials/Administration	-	-	-	-	1.000	0.500	0.500	1.000	-	-	1.000
First/Mid Level Officials & Mngrs	-	-	-	-	-	4.200	1.500	-	-	-	-
Professionals	0.200	1.002	0.940	0.060	9.000	19.350	21.500	-	-	-	5.000
Technicians/Para-Professionals	-	-	-	-	21.600	1.000	-	-	-	-	-
Administrative Support	-	-	0.950	-	4.200	17.500	5.500	1.000	-	1.000	1.000
Skilled Craft/Service Maintenance	-	-	-	-	74.050	4.000	2.000	-	-	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-
Total	0.20	1.00	1.89	0.06	109.85	46.55	31.00	2.00	-	1.00	7.00

TABLE 11

2020 Budget by Department and Fund

SUMMARY	Lime 23-602	Land Info 24-101	Parks 07-101	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	-	385,929	126,861	-	-	54,825	447,563	(93,845)	-	3,400,167
Other Taxes	-	-	-	-	-	-	-	-	-	-
State Aids	-	60,000	65,050	-	10,000	-	525,221	52,302	8,350	2,255,387
License & Fees	-	371,628	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	707,706	119,237	14,000	-	-	-	2,400	156,364	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	2,697,825
Miscellaneous Revenue	-	-	-	5,115	-	-	-	-	-	48,200
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Total Income	707,706	936,794	205,911	5,115	10,000	54,825	975,184	114,821	8,350	8,401,579

Expenditures										
Operating - 000	-	-	-	-	-	-	-	-	-	-
Personnel	327,098	823,196	98,797	-	-	-	906,444	81,681	-	2,843,604
Professional Services	133,455	65,458	17,332	2,615	-	28,825	38,119	4,740	-	1,970,054
Supplies & Expenses	84,555	27,815	17,028	-	-	-	30,418	28,400	8,350	2,439,585
Fixed Charges	103,124	325	-	-	-	-	203	-	-	1,444,609
Debt Service	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	2,500	10,000	11,000	-	-	-	-
Capital Outlay	-	-	72,754	-	-	15,000	-	-	-	-
Transfers	70,000	20,000	-	-	-	-	-	-	-	237,542
Total Expenditures	718,232	936,794	205,911	5,115	10,000	54,825	975,184	114,821	8,350	8,935,394
Net Revenue and Expenditures	(10,526)	-	-	-	-	-	-	-	-	(533,815)

FTE	Lime 23-602	Land Info 24-101	Parks 07-101	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
First/Mid Level Officials & Mngrs	-	1.000	-	-	-	-	1.000	-	-	3.000
Professionals	-	3.000	-	-	-	-	-	1.000	-	-
Technicians/Para-Professionals	-	3.000	-	-	-	-	1.000	-	-	-
Administrative Support	-	1.000	-	-	-	-	6.500	-	-	1.000
Skilled Craft/Service Maintenance	4.000	-	1.950	-	-	-	-	-	-	32.450
Protective Service Workers	-	-	-	-	-	-	-	-	-	-
Total	4.00	9.00	1.95	-	-	-	9.50	1.00	-	37.45

2020 Budget by Fund/Department

SUMMARY	Admin 30-101	Admin-Cont 30-102	Admin-Asset 30-110	Admin - Debt 30-301	Admin - Cap 30-461	Info Tech 32-101	Emp Relations 34-101	ADRC 36-212
Revenues								
General Property Tax	(3,590,701)	131,382	-	2,821,321	-	587,949	434,537	110,785
Other Taxes	536,575	-	-	-	-	-	-	-
State Aids	668,957	-	-	-	-	-	-	1,631,268
License & Fees	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Public Charge for Service	54,706	-	-	-	-	-	-	132,000
Intergovernmental Reven	-	-	-	-	-	486,972	-	-
Miscellaneous Revenue	491,339	-	-	-	-	-	-	-
Other Financing Sources	3,485,000	-	312,100	5,000	-	-	21,677	-
Total Income	1,645,876	131,382	312,100	2,826,321	-	1,074,921	456,214	1,874,053

Expenditures								
Operating - 000	-	-	-	-	-	-	-	-
Personnel	912,146	-	-	-	-	498,465	350,746	923,717
Professional Services	342,056	-	100,000	-	150,000	562,081	97,130	126,330
Supplies & Expenses	19,575	-	-	-	-	14,375	8,338	264,411
Fixed Charges	372,099	-	-	-	-	-	-	33,533
Debt Service	-	-	-	2,826,321	-	-	-	-
Other Grants Contributor	-	-	-	-	-	-	-	533,829
Capital Outlay	-	-	440,000	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total Expenditures	1,645,876	-	540,000	2,826,321	150,000	1,074,921	456,214	1,881,820
Net Revenue and Exper	-	131,382	(227,900)	-	(150,000)	-	-	(7,767)

FTE	Admin 30-101	Admin-Cont 30-102	Admin-Asset 30-110	Admin-Debt 30-301		Info Tech 32-101	Emp Relations 34-101	ADRC 36-212
Officials/Administration	1.00	-	-	-		1.00	0.500	1.000
First/Mid Level Officials &	1.50	-	-	-		-	1.000	1.000
Professionals	2.00	-	-	-		1.00	-	5.600
Technicians/Para-Profes:	-	-	-	-		3.00	-	-
Administrative Support	3.00	-	-	-		-	3.000	3.000
Skilled Craft/Service Mair	-	-	-	-		-	-	5.280
Protective Service Worke	-	-	-	-		-	-	-
Total	7.50	-	-	-		5.00	4.50	15.88

BUDGET

2020

SUMMARY		Totals
---------	--	--------

Revenues		
General Property Tax		22,238,954
Other Taxes		685,075
State Aids		12,896,414
License & Fees		473,500
Fines & Forfeitures		185,331
Public Charge for Services		11,613,991
Intergovernmental Revenue		3,588,473
Miscellaneous Revenue		693,654
Other Financing Sources		3,883,777
Total Income		56,259,169

Expenditures		
Operating - 000		7,057
Personnel		32,054,598
Professional Services		11,480,280
Supplies & Expenses		5,206,006
Fixed Charges		2,432,193
Debt Service		2,826,321
Other Grants Contributions		1,269,270
Capital Outlay		1,881,062
Transfers		666,319
Total Expenditures		57,823,106
Net Revenue and Expenditures		(1,563,937)

FTE		Totals
Officials/Administration		17.50
First/Mid Level Officials & Mngrs		21.80
Professionals		83.97
Technicians/Para-Professionals		45.74
Administrative Support		78.20
Skilled Craft/Service Maintenance		133.99
Protective Service Workers		59.44
Total		440.64

TABLE 12

SUMMARIES BY FUND AND BY FUNCTION

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget
101 General						
Revenue						
General Property Tax	10,523,945	10,930,517	11,581,163	11,389,583	11,435,070	11,708,731
Other Taxes	662,007	653,303	586,145	601,145	601,145	601,145
State Aids	2,246,171	2,309,821	2,152,361	2,224,618	2,205,118	2,205,118
License & Fees	363,489	399,007	419,729	436,749	436,749	436,749
Fine and Forfeitures	110,463	128,283	139,050	140,331	140,331	140,331
Public Charge for Services	1,526,128	1,693,633	1,562,772	1,650,661	1,675,425	1,708,934
Intergovernmental Revenue	441,415	475,636	593,245	628,695	628,695	628,695
Misc Revenue	480,221	758,909	623,885	623,997	623,997	623,997
Other Financing Sources	3,404,960	5,004,014	3,277,140	3,366,677	3,371,677	3,371,677
Unknown Revenue	0	0	0	90,455	90,455	90,455
Total Income	\$ 19,758,800	\$ 22,353,123	\$ 20,935,490	\$ 21,152,911	\$ 21,208,662	\$ 21,515,831
Expense						
General Government	6,337,951	6,371,484	7,825,211	7,756,500	7,764,009	8,801,738
Public Safety	7,751,378	7,978,816	8,222,173	8,963,940	8,624,317	8,899,260
Public Works	681,131	585,867	701,192	674,806	684,971	695,401
Health & Human Services	1,698,833	1,601,277	1,716,566	1,744,443	1,765,429	1,786,785
Culture, Recreation, Entertainment	413,560	482,156	494,930	460,048	468,652	552,584
Conservation & Development	1,736,087	1,809,102	1,951,218	1,847,775	1,847,085	1,866,730
Transfers	82,028	3,124,928	24,200	63,700	54,200	54,200
Total Expense	\$ 18,700,968	\$ 21,953,630	\$ 20,935,490	\$ 21,511,211	\$ 21,208,662	\$ 22,656,697
Net Revenue and Expenditures	\$ 1,057,831	\$ 399,493	\$ -	\$ (358,300)	\$ -	\$ (1,140,866)
215 Children and Families						
Revenue						
General Property Tax	0	2,202,652	2,401,923	2,546,886	2,616,915	2,692,961
State Aids	0	2,890,927	2,414,268	2,539,202	2,539,202	2,539,202
Public Charge for Services	0	257,704	268,000	252,922	256,716	261,851
Intergovernmental Revenue	0	9,617	0	0	0	0
Other Financing Sources	0	799,773	0	0	0	0
Total Income	0	6,160,673	5,084,191	5,339,010	5,412,833	5,494,014
Expense						
Health & Human Services	0	6,160,673	5,084,191	5,239,010	5,312,833	5,394,014
Transfers	0	0	0	100,000	100,000	100,000
Total Expense	0	6,160,673	5,084,191	5,339,010	5,412,833	5,494,014
Net Revenue and Expenditures	0	0	0	0	0	0

SUMMARIES BY FUND AND BY FUNCTION

216 Behavioral Health	2017	#	2018	2019	2020	2021	2022
Revenue	Actual		Actual	Budget	Budget	Budget	Budget
General Property Tax	0		1,417,888	1,506,332	1,550,338	1,547,817	1,557,738
State Aids	0		2,327,757	2,330,005	2,816,082	2,837,108	2,858,908
Public Charge for Services	0		814,406	610,925	788,108	799,930	815,929
Intergovernmental Revenue	0		19,664	0	10,000	10,000	10,000
Other Financing Sources	0		27,294	30,000	30,600	30,600	30,600
Total Income	0		4,607,008	4,477,262	5,195,128	5,225,455	5,273,175
Expense							
Health & Human Services	0		3,744,487	4,477,262	5,195,128	5,225,455	5,273,175
Transfers	0		862,522	0	0	0	0
Total Expense	0		4,607,008	4,477,262	5,195,128	5,225,455	5,273,175
Net Revenue and Expenditures	0		0	0	0	0	0
301 Debt Service							
Revenue							
General Property Tax	3,287,152		3,160,000	2,808,126	2,808,414	2,821,321	2,447,571
Misc Revenue	0		0	0	0	0	0
Other Financing Sources	40,000		15,000	15,000	15,000	5,000	5,000
Total Income	3,327,152		3,175,000	2,823,126	2,823,414	2,826,321	2,452,571
Expense							
Debt Service	3,328,197		9,109,695	2,823,126	2,823,414	2,826,321	2,452,571
Transfers	0		916,745	0	0	0	0
Total Expense	3,328,197		10,026,440	2,823,126	2,823,414	2,826,321	2,452,571
Net Revenue and Expenditures	(1,045)		(6,851,440)	0	0	0	0
601 Golden Age Manor							
Revenue							
Public Charge for Services	8,055,140		7,725,527	8,376,149	7,980,645	8,100,356	8,100,356
Misc Revenue	0		0	0	0	0	0
Total Income	8,055,140		7,725,527	8,376,149	7,980,645	8,100,356	8,100,356
Expense							
Health & Human Services	7,855,724		7,563,149	8,211,472	7,795,799	7,796,516	7,796,516
Conservation & Development	0		0	0	0	0	0
Transfers	130,682		155,677	164,677	164,677	155,677	155,677
Total Expense	7,986,406		7,718,826	8,376,149	7,960,476	7,952,193	7,952,193
Net Revenue and Expenditures	68,734		6,701	0	20,168	148,163	148,163

SUMMARIES BY FUND AND BY FUNCTION

	2017 Actual	# 2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget
701 Highway						
Revenue						
General Property Tax	3,147,027	3,167,470	3,235,955	3,330,167	3,400,167	3,400,167
State Aids	1,946,456	1,596,831	1,787,064	2,006,408	2,006,408	2,006,408
Intergovernmental Revenue	2,464,716	2,378,956	2,319,976	2,382,266	2,382,266	2,382,266
Misc Revenue	63,421	48,006	49,200	48,200	48,200	48,200
Other Financing Sources	0	1,106,220	0	0	0	0
Total Income	7,621,620	8,297,484	7,392,195	7,767,041	7,837,041	7,837,041
Expense						
Public Works	7,432,717	7,192,862	8,282,195	7,951,654	8,767,196	8,678,851
Transfers	20,000	20,000	20,000	20,000	20,000	20,000
Total Expense	7,452,717	7,212,862	8,302,195	7,971,654	8,787,196	8,698,851
Net Revenue and Expenditures	168,903	1,084,622	(910,000)	(204,613)	(950,155)	(861,810)

Revenue						
All Other Funds						
General Property Tax	626,507	732,897	320,843	336,593	303,691	480,813
Other Taxes	79,557	14,575	0	0	0	0
State Aids	2,817,744	2,771,160	2,277,353	2,525,651	2,533,569	2,543,076
License & Fees	18,715	18,351	23,894	23,939	23,983	24,021
Fine and Forfeitures	66,450	72,746	70,000	70,600	65,600	65,600
Public Charge for Services	1,175,229	1,304,933	1,235,599	1,317,569	1,338,362	1,370,772
Intergovernmental Revenue	169,030	160,351	167,494	157,991	159,771	159,921
Misc Revenue	44,335	66,136	5,676	5,715	5,715	5,715
Other Financing Sources	152,028	13,672,654	187,200	320,145	208,200	208,200
Total Income	5,149,594	18,813,802	4,288,059	4,758,203	4,638,891	4,858,118
Expense						
General Government	190,380	314,110	430,766	317,402	169,323	169,664
Public Safety	174,315	151,991	176,596	188,316	189,482	190,646
Health & Human Services	3,098,694	3,159,180	2,801,185	3,117,894	3,055,178	3,057,198
Culture, Recreation, Entertainment	111,232	272,359	149,290	111,290	113,290	115,302
Conservation & Development	942,176	6,673,627	619,800	838,355	661,171	1,168,243
Debt Service	79,557	37,050	0	0	0	0
Transfers	250,487	115,528	140,000	143,545	135,600	135,600
Total Expense	4,846,841	10,723,846	4,317,637	4,716,802	4,324,044	4,836,653
Net Revenue and Expenditures	302,752	8,089,957	(29,578)	41,401	314,847	21,465

Table 13

2020 Capital Budget

Community Services		
Computers	8,000	Replacements
	8,000	
Buildings, Parks, Recycling		
Museum Sidewalk Wall	6,000	Repair retaining wall along sidewalk
Museum Coal Room repair	9,000	Repair room of coal room
Replace Bailer	25,000	Replace bailer at Recycling
Waste Oil Burner	10,000	Recycling oil burner replacement
Jail Washer/Dryer	18,000	Equipment used in jail
Replace overhead doors	7,000	Doors in Law Enforcement vehicle entrance
Fair Administration Building Trusses	25,000	Cooperative project with Fair Society
Cattail Bridge Project	62,600	This is a DNR approved project
Atlas Boat Landing	10,154	Current landing is causing boat damage
Bldg. Equipment Replacement	11,800	
Misc Bldg Capital Improvements	21,600	
	166,154	
Law Enforcement		
Communications Upgrade	107,487	CAD Upgrade
Deputy Radios	440,000	Replace all vehicle Radios
Jail Controller Project	792,300	Entire security upgrade in Jail
Squad Replacement (7)	212,120	Replace sheriff vehicles
	1,551,907	
Golden Age Manor		
Facility Improvements	200,000	Upgrade patient rooms
	200,000	
Lime		
Office Roof	8,000	Roof on office at Lime Quarry
Soft Control Start	7,000	Controls for Lime scale
	15,000	
Land Information		
Orthoimagery Fly over	100,000	Proving mapping of the County for 5 years
	100,000	
Highway		
Plow Truck w/attachments (2)	405,000	Replace plow
2-Ton Truck	48,000	Replace truck
Crack Sealer	58,000	Replace sealer
Mulcher/Hydro Seeder	30,000	Replace Seeder
Power Boom	40,000	Replace Boom
Rubber Tire Excavator	200,000	Replace Excavator
CTH Z1 Prep Work	25,000	Highway road project
CTH W1/H2?E1 Chip Seals	277,000	Highway road project
CTH W3/N1 Overlay	1,154,100	Highway road project
CTH M1 Mill/Overlay (20% STP Match)	700,000	Highway road project
CTH K1 Pulverize/Pave	476,000	Highway road project
Bridge Aid	73,000	Bridge replacement
	3,486,100	
Information Technology		
WVMWare ESX Servers	69,600	Hardware
VMWare :ocemses	13,314	Software
Ricol MFP Copier/Printers	36,000	Hardware
Professional Services	20,000	Equipment Consultant
	138,914	
All funds Total	\$ 5,666,075	

Discrepancy in total due to small less than \$5,000 projects
Highway projects are included in this report

Polk County has budgeted \$5,666,075 for capital projects over \$5,000 in 2020 (previous page). None of these expenditures will result in any increase in operating expenditures in 2020; it is anticipated, however, that several will result in expenditure savings in 2019 and thereafter, and these savings have been incorporated in these budgets. Those capital investments and estimated savings are:

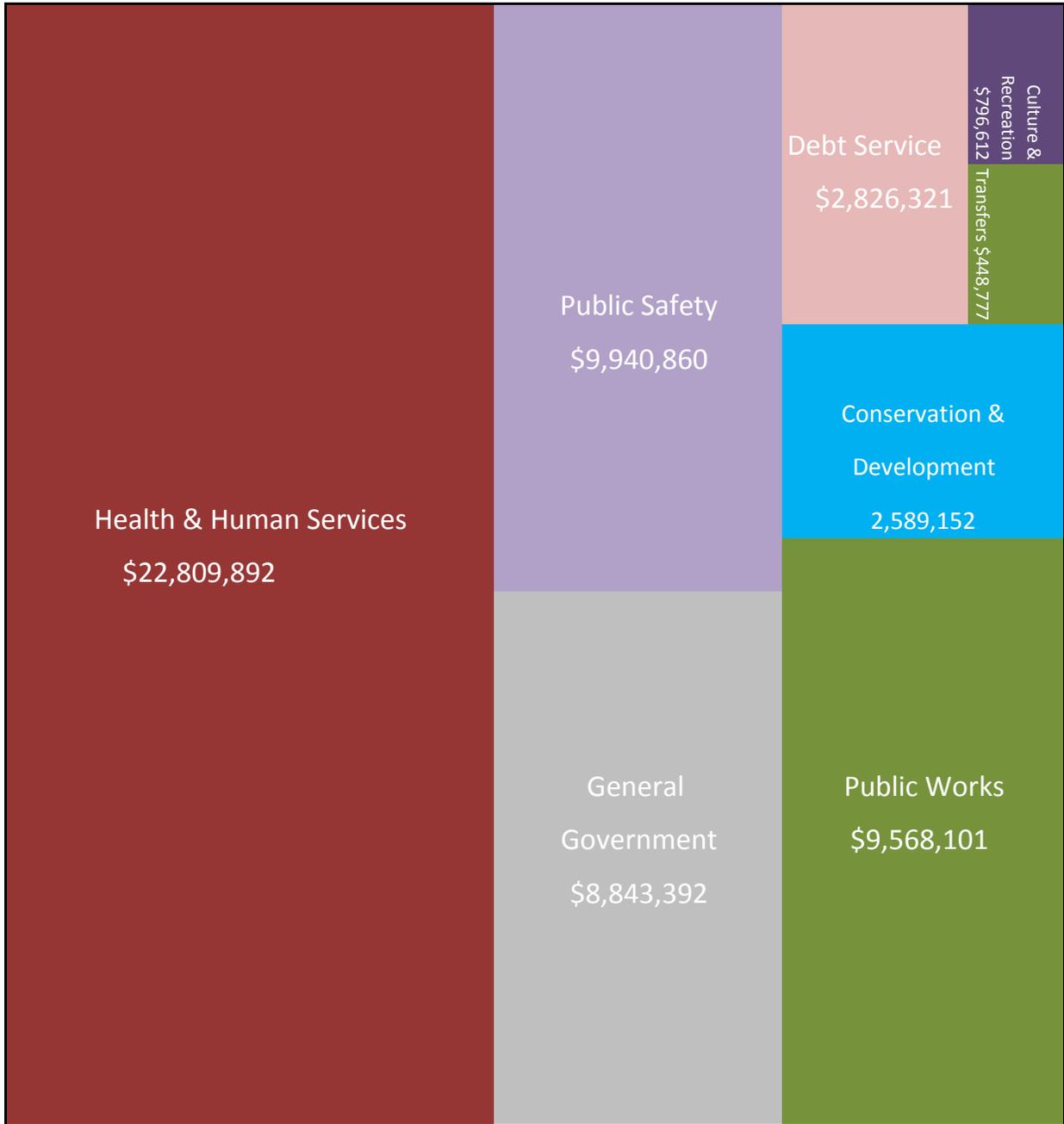
Effect of 2020 Capital Expenditures on 2020 and Future Operating Budgets

Department and Investment	Capital Investment	General Fund	Highway Fund	Golden Age Manor	Savings
Buildings					
Waste Oil Burner	10,000	10,000			Utility Savings
Jail Washer/Dryer	18,000	18,000			Utility Savings
Plow Truck w/attachments (2)	405,000		405,000		Fuel Efficiency
2-Ton Truck	48,000		48,000		Utility Savings
Law Enforcement					
Vehicles	212,120	212,120			Fuel Efficiency
Golden Age Manor					
Total	693,120	240,120	453,000	-	

Note that there are no savings listed from reduced maintenance and repair costs. The County budgets a fixed amount each year for these expenses, with the understanding that vehicles, etc. will be replaced on a regular schedule. As the Capital Improvement Plan itself notes (pages 133-147), delay in replacement would result in an increased expense

Figure 15

Expenditures by Functional Classification



2020 Budget by Department

presented by Governing Division



POLK
COUNTY
WISCONSIN

-
- **General Government:**
 - County Clerk, Treasurer, Outside Agencies, Corporation Counsel, Administration, Information Technology, Human Resources
 - **Environmental Services:**
 - Parks, Recycling, Register of Deeds, Extension, Land and Water, Lime, Land Information, Forestry
 - **Community Services:**
 - Public Health, Golden Age Manor, Community Services, Veterans Service Office, ADRC
 - **Public Works:**
 - Clerk of Courts, District Attorney, Buildings, Highway, Law Enforcement

General Government Division



POLK COUNTY WISCONSIN
General Government Committee
Department of County Clerk

DEPARTMENT DESCRIPTION:

The duties of this office include preparing agendas and taking minutes for committees of the County Board of Supervisors. The office is responsible for administering all federal, state, county and local elections. Other services include: Issuing and Administering the marriage license program, Administering the dog license program, agent for passports, issuing timber cutting permits, large assembly permits and open record requests. Maintain website pages and safekeeping of documents. Our office is the "Information Center" of the Government Center.

MISSION:

Provide efficient services to the public and perform duties as assigned by Wisconsin State Statutes and County Policy.

LINK TO COUNTY BOARDS STRATEGIC GOALS:

To serve the public with integrity.

STRATEGIC PRIORITIES:

Provide support and open communication to the County Board, 36 municipalities and the residents of Polk County within the guidelines of the state statutes.

PROGRAM OVERVIEW:

Agendas and Minutes for County Board Supervisor meetings. Administration of elections. Marriage Licenses, Passport Agent, Timber Cutting Permits, Large Assembly Permits, Administering Dog License Program, Maintain website page and safekeeping of documents. Provide a multitude of information to residents and non-residents who stop in.

LIST OF SERVICES BOTH INTERNALLY AND EXTERNALLY PROVIDED BY YOUR DEPARTMENT:

Prepare agendas and take minutes for meetings, Administer elections, Issue Marriage Licenses, Passports, Timber Cutting Permits, Large Assembly Permits, Administer Dog License program, Provide general information and answer questions to those inquiring/needing assistance. Provide Communication to all Departments within Polk County as needed.

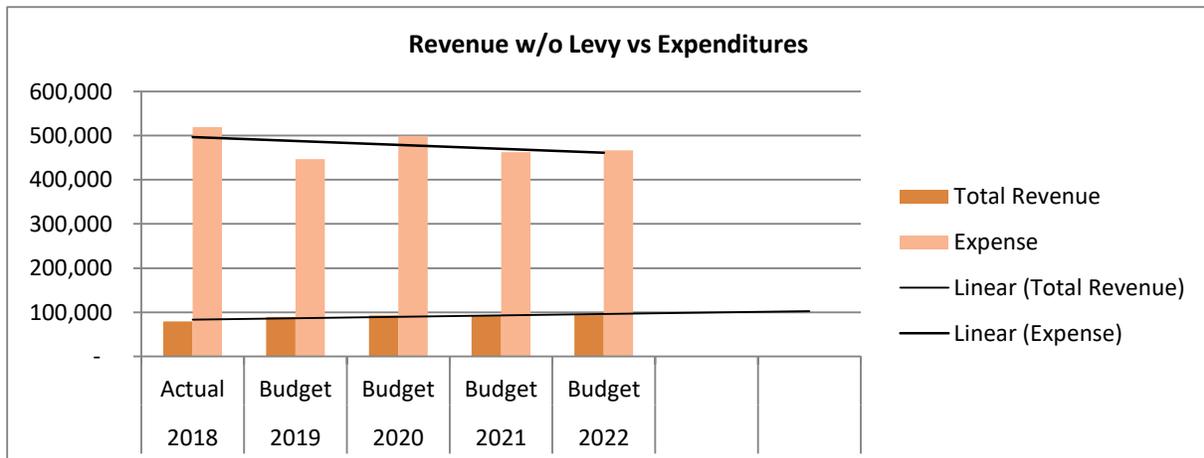
POLK COUNTY WISCONSIN
General Government Committee
Department of County Clerk

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	376,130	357,230	406,906	369,559	373,346
License & Fees	18,448	24,355	23,177	23,177	23,177
Public Charge for Services	29,031	26,622	28,000	28,560	28,845
Intergovernmental Revenue	31,705	38,760	41,500	41,500	41,500
Total Revenue	455,314	446,967	499,583	462,796	466,868
Expense					
Personnel Services	279,225	283,233	289,401	292,822	296,287
Contractual Services	132,397	54,880	103,198	63,009	63,616
Supplies & Expenses	71,604	81,254	85,658	85,639	85,639
Fixed Charges	2,370	2,100	2,326	2,326	2,326
Grants, Contributions, Indem	17,028	20,500	19,000	19,000	19,000
Capital Outlay	16,498	5,000	-	-	-
Total Expenditures	519,122	446,967	499,583	462,796	466,868
Net Revenue and Expenditures	(63,808)	-	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Administrative Support	1.45	1.45	1.45	1.45	1.45
Total	2.45	2.45	2.45	2.45	2.45



POLK COUNTY WISCONSIN
General Government Committee
Department of County Clerk

PROGRAM NAME:

County Clerk

PROGRAM OBJECTIVE:

Efficient, error free issuance of documents as required by state statutes. Coordinate communication between the County Board, departments and the public. Provide funding for state and local animal control efforts. Friendly and efficient customer service to all.

LINK TO BOARD PRIORITIES:

To serve the public with integrity and Improved quality of life.

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	364,009	345,117	351,040	354,099	357,480
Other Revenues	47,479	50,977	51,177	51,737	52,022
Total Revenue	411,488	396,094	402,217	405,836	409,502
Expenses					
Recurrent Expenditure	384,771	396,094	402,217	405,836	409,502
Capital/One-time Expenditure					
Total Expenditures	384,771	396,094	402,217	405,836	409,502
Net Revenue and Expenditures	26,717	-	-	-	(0)

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES FOR 2020

1. Large elections in 2020 will require most of our focus. Improve office efficiencies to make workload manageable.
2. Continue to make effective communication a top priority - between departments, Board, customers.
3. Training in WisVote systems and maintenance of Polk County voter database will be a key priority.

KEY PROGRAM STRATEGIES FOR 2021

1. Possibly implement computerized receipting system to tie in with Treasurer and provide clear audit trail.
2. Continue to improve office efficiencies and work toward paperless initiative
3. Complete and update training for WisVote and Passport agent requirements

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Budget	2020 Budget	2021 Estimate	2022 Estimate
Number of marriage applications applied for	276	250	279	250	250
Failure to give notice of meetings	0	0	0	0	0
Revenue from sale of dog tags	\$18,351	\$10,000	\$18,048	\$15,000	\$17,000
Passport Revenue collected -agent fees and	\$11,050	\$8,500	\$17,072	\$12,238	\$15,000
Motor Vehicle Agent revenue from services provided.	\$3,931	\$3,700	\$3,302	\$0	\$0

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

1. Limited staffing impacts the Clerk's office, limiting efforts to provide prompt, efficient service at times.
2. Dog license sales are difficult to increase and local authority is limited so dog license sales may continue to decline.
3. Marriage licenses are state mandated and there are few risks involved in issuing licenses.
4. Passport agent services are well received by the public and involves few risks.

POLK COUNTY WISCONSIN
General Government Committee
Department of County Clerk

PROGRAM NAME:

Administration of Elections

PROGRAM OBJECTIVE:

To conduct accurate, smooth and well-run elections.

LINK TO BOARD PRIORITY:

To serve the public with integrity, improved quality of life.

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	12,121	12,113	55,866	15,460	15,866
Other Revenues	31,705	38,760	41,500	41,500	41,500
Total Revenue	43,826	50,873	97,366	56,960	57,366
Expenses					
Recurrent Expenditure	134,351	50,873	97,366	56,960	57,366
Capital/One-time Expenditure					
Total Expenditures	134,351	50,873	97,366	56,960	57,366
Net Revenue and Expenditures	(90,525)	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

Continued training for WisVote upgrades. Research voting equipment for future purchase. High accuracy with elections.

KEY PROGRAM STRATEGIES 2021

New employee training will be a continued goal. High accuracy for elections. Possibly purchase new voting equipment.

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Number of elections per year (expected)	3	5	5	2	4

Outcome indicators	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Challenges due to errors in tally	0	0	0	0	0

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Ongoing training due to continuous upgrades to WisVote software. Possibility of errors is higher due to continuous upgrades/changes to software.

POLK COUNTY WISCONSIN
General Government Committee
Department of County Treasurer

DEPARTMENT DESCRIPTION:

The department calculates taxes, determine and distributes funds to the various taxing districts, receipts in all County funds from other departments, oversees all bank accounts and balances main bank accounts for the County. The Department also assists internal and external customers with tax questions and requests.

MISSION:

To assist our customers in the most efficient and complete manner in accordance with State statute and county policy.

LINK TO COUNTY BOARD STRATEGIC GOALS:

To serve the public with integrity.

STRATEGIC PRIORITIES:

Continue to work with our customers, both external and internal, to provide them with the information they request in a timely manner.

LIST OF SERVICES BOTH INTERNALLY AND EXTERNALLY PROVIDED BY YOUR DEPARTMENT:

Calculate, print, settle property taxes. Process tax delinquent properties. Manage County banking activity. Reconcile monthly general County bank accounts.

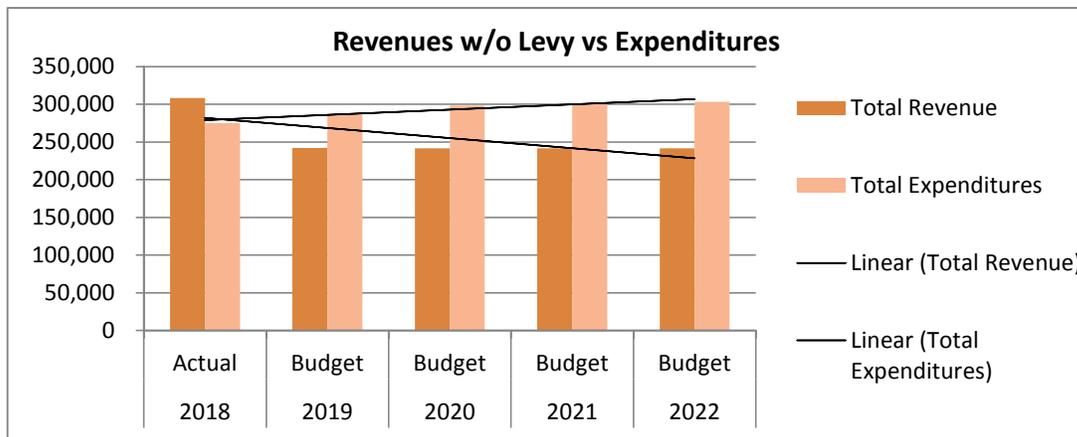
POLK COUNTY WISCONSIN
General Government Committee
Department of County Treasurer

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	44,587	45,229	56,182	58,694	61,242
Other Taxes	-	25	-	-	-
State Aids	107,577	109,000	109,000	109,000	109,000
Fine and Forfeitures	21,945	32,640	32,640	32,640	32,640
Public Charge for Services	7,655	179	181	185	187
Intergovernmental Revenues	-	-	-	-	-
Misc. Revenue	171,338	100,000	100,000	100,000	100,000
Total Revenue	353,102	287,073	298,003	300,519	303,069
Expense					
Operating Expense	-	-	-	-	-
Personnel Services	212,531	211,614	222,795	225,048	227,331
Contractual Services	21,152	26,734	26,440	26,703	26,970
Supplies & Expenses	37,053	45,444	45,444	45,444	45,444
Fixed Charges	1,314	2,880	2,924	2,924	2,924
Grants, Contributions, Indem	3,003	400	400	400	400
Total Expenditures	275,053	287,072	298,003	300,519	303,069
Net Revenue and Expenditures	78,049	0	0	0	0

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Administrative Support	2	2	2	2	2
Total	3	3	3	3	3



POLK COUNTY WISCONSIN
General Government Committee
Department of County Treasurer

PROGRAM NAME:

Tax calculation, billing, settlement and fund distribution

PROGRAM OBJECTIVE:

Accurate calculation of taxes, collections receipted in a timely manner, disbursement of taxes by statutory deadlines.

LINK TO BOARD PRIORITY:

Updating County Services for the future and improving services & Relationship of County with Municipalities-both positive and negative.

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

To work with the municipalities to continue to get online services up and available to the general public.

KEY PROGRAM STRATEGIES 2021

To continue to work with the municipalities to see what services our office can offer to help them serve the general public in the most effective manner.

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Budget	2020 Budget	2021 Estimate	2022 Estimate
One page tax bills	Yes	Yes	Yes	Yes	Yes
All required levy info on bills	Yes, 100%	100%	100%	100% accurate	100% accurate

Outcome indicators	2018 Actual	2019 Budget	2020 Budget	2021 Estimate	2022 Estimate
Bills printed timely	100%	100%	100%	100%	100%
Tax bill information accurate	100%	100%	100%	100%	100%

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

If the State of Wisconsin changes tax bill requirements we will need to work with the tax software provider and the printer to continue to meet our one page bill goals. There is no change for the 2020-2022 budget.

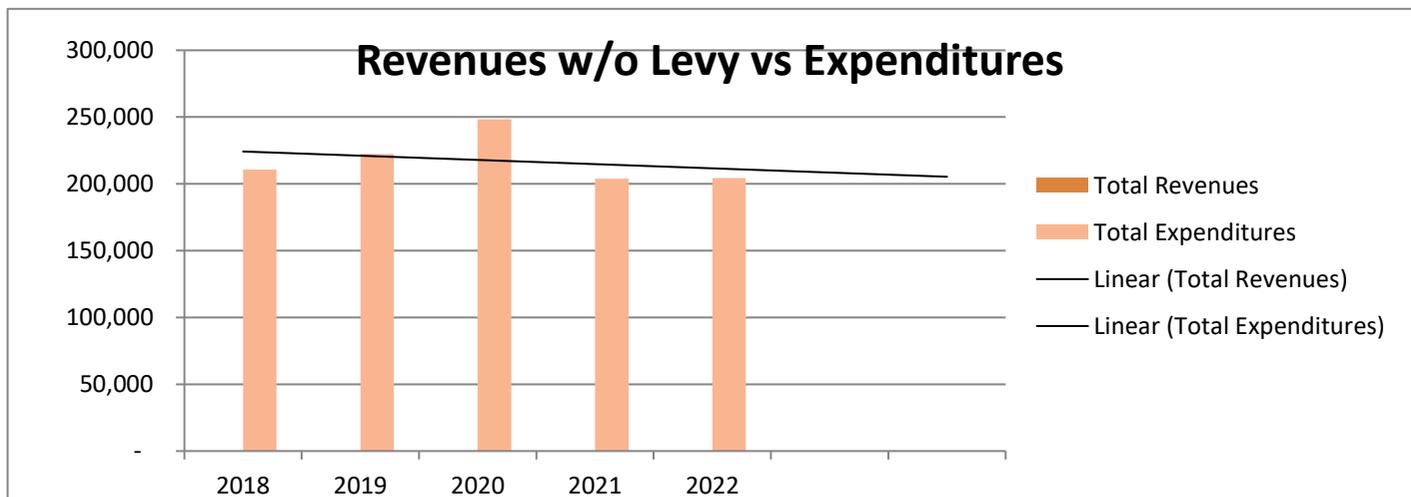
**POLK COUNTY WISCONSIN
General Government Committee**

Outside Agencies

Fair, Museum, West Central Regional Planning, Tourism, West Cap, Economic Development

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	210,832	222,313	248,306	203,813	204,324
Total Revenue	210,832	222,313	248,306	203,813	204,324
Expense					
Fair	37,831	39,260	54,825	40,114	40,405
Museum	21,327	21,379	21,807	22,025	22,245
West Central Regional Planning	32,674	32,674	32,674	32,674	32,674
Tourism	70,000	70,000	70,000	70,000	70,000
West Cap	4,000	4,000	4,000	4,000	4,000
Economic Development	45,000	55,000	65,000	35,000	35,000
Total Expenditures	210,832	222,313	248,306	203,813	204,324
Net Revenue and Expenditures	-	-	-	-	-



**POLK COUNTY WISCONSIN
General Government Committee**

Outside Agencies

Fair, Museum, West Central Regional Planning, Tourism, West Cap, Economic Development

PROGRAM NAME:

Museum

PROGRAM OBJECTIVE:

Preserving the past for future generations by establishing a unique and enduring collection of Polk County history, shared with the public through education programs and exhibits.

LINK TO BOARD PRIORITY:

Recreation/Tourism/Parks/Economic Development

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	21,063	21,379	21,807	22,025	22,245
Other Revenues	-	-	-	-	-
Total Revenue	21,063	21,379	21,807	22,025	22,245
Professional Services	21,327	21,379	21,807	22,025	22,245
Capital/One-time Expenditure	-	-	-	-	-
Total Expenditure	21,327	21,379	21,807	22,025	22,245
Net Revenue and Expenditures	(264)	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

1. Reach out to key stakeholders for strategic plan.

KEY PROGRAM STRATEGIES 2021

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Attendance	1,800	2,000	2,000	2,000	2,000

Outcome indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Grants and fundraising	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

POLK COUNTY WISCONSIN
General Government Committee

Outside Agencies

Fair, Museum, West Central Regional Planning, Tourism, West Cap, Economic Development

PROGRAM NAME:

Fair

PROGRAM OBJECTIVE:

The future enhanced needed educational programs for the benefit of the people of Polk County.

LINK TO BOARD PRIORITY:

Recreation/Tourism/Parks/Economic Development

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	38,103	39,260	54,825	40,114	40,405
Other Revenues	-	-	-	-	-
Total Revenue	38,103	39,260	54,825	40,114	40,405
Recurring Expenses	37,831	39,260	54,825	40,114	40,405
Capital Outlay	-	-	-	-	-
Total Expenditure	37,831	39,260	54,825	40,114	40,405
Net Revenue and Expenditures	272	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

Construct new grandstand

KEY PROGRAM STRATEGIES 2021

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Improvements to fairgrounds					10,000

Outcome indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Attendance	37178	37000		37,000	37,000

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

**POLK COUNTY WISCONSIN
General Government Committee**

Department of Corporation Counsel and Child Support

DEPARTMENT DESCRIPTION:

The Office of Corporation Counsel provides a full range of legal services to the County Board, County Administrator, County departments, committees, boards, commissions, supervisors, elected and appointed county officials and employees in respect to their official duties including rendering legal opinions and advice, drafting and reviewing contracts, ordinances, resolutions and other legal proceedings. The office prosecutes various civil proceedings including account collections for departments, tax foreclosures, mental commitments, guardianships, protective placements, termination of parental rights, and county ordinance enforcements, especially land use/zoning ordinances. The office administers the Wisconsin Child Support Program on behalf of the County and represents the State of Wisconsin in child support cases.

MISSION:

The mission of the Corporation Counsel is to serve and represent the public with integrity by providing professional, responsive and effective legal services to the County, its boards, commissions, committees, departments, officials and employees and to provide stability and permanency to adults and children by providing legal counsel on cases involving the delivery of human services programs and services. The mission of the Child Support Agency is to provide economic stability to children and families by establishing and enforcing reasonable child support orders.

LINK TO COUNTY BOARD STRATEGIC GOALS:

To serve the public with integrity through the provision of legal services to the County and child support services to families of Polk County.

STRATEGIC PRIORITIES:

Provide Professional, Responsive and Cost-Effective Legal Services to the County. Provide Child Support Services Through Establishment and Enforcement of Child Support Orders and the Establishment of Paternity.

PROGRAM OVERVIEW:

The Office of Corporation Counsel serves as the general counsel of the County and prosecutes human services cases in representation of the interest of the public. The Child Support Agency administers the state of Wisconsin Child Support program for adults and children living or having cases in the Polk County Circuit Court. The Child Support Agency establishes child support orders and paternity and actively pursues collection of current and past child support.

LIST OF SERVICES BOTH INTERNALLY AND EXTERNALLY PROVIDED BY YOUR DEPARTMENT:

General Legal Counsel; Organizational and Regulatory Compliance; Contract Development and Negotiation; Ordinance, Resolution and Policy Development; Legal Opinions; Litigation of Judicial and Administrative Matters; Litigation Management; Prosecute in representing the interest of the public human services cases: Mental commitments; guardianships and protective placements; Children in need of protection and services; termination of parental rights; truancy. Child Support and Paternity Establishment; Collection of Child Support; Enforcement and Collection of Interstate Cases.

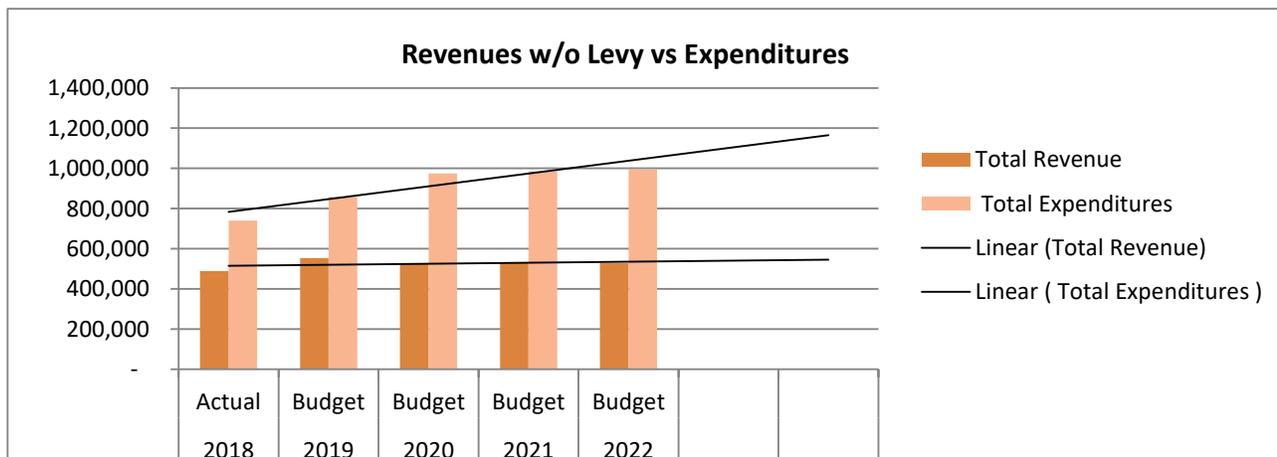
POLK COUNTY WISCONSIN
General Government Committee
Department of Corporation Counsel and Child Support

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	309,247	304,087	447,563	457,462	467,514
State Aids	488,457	549,783	525,221	525,221	525,221
Public Charge for Services	900	3,741	2,400	2,448	2,472
Total Revenue	798,604	857,611	975,184	985,131	995,207
Expense					
Personnel Services	661,709	793,560	906,444	916,010	925,701
Contractual Services	58,159	33,740	38,119	38,500	38,885
Supplies & Expenses	20,685	30,111	30,418	30,418	30,418
Fixed Charges	193	200	203	203	203
Capital Outlay	-	-	-	-	-
Total Expenditures	740,746	857,611	975,184	985,131	995,207
Net Revenue and Expenditures	57,858	0	-	0	0

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees					
Officials/Administrators	1	1	1		1
Professionals	2	2	1	1	
Technicians/Para-Professionals					1
Administrative Support	6	6	6.5	6.5	6.5
First/Mid Level Officials and Managers			1	1	1
Total	9	9	9.5	8.5	9.5



POLK COUNTY WISCONSIN
General Government Committee
Department of Corporation Counsel and Child Support

PROGRAM NAME:
Corporation Counsel

PROGRAM OBJECTIVE:
Organizational Legal Services, Human Service Cases, Ordinance Enforcement and Administration, and Litigation and Collection Services.

LINK TO BOARD PRIORITY:
Provide legal services in professional and responsive manner to advance organizational priorities identified by the County Board.

PROGRAM REVENUE AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	222,024	252,642	255,626	354,074	255,626
Other Revenues					
Total Revenue	222,024	252,642	255,626	354,074	255,626
Expenses					
Recurrent Expenditure	192,858	252,642	255,626	354,074	255,626
Capital/One-time Expenditure					
Total Expenditures	192,858	252,642	255,626	354,074	255,626
Net Revenue and Expenditures	29,166	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

1. Establish and implement a contract review process to streamline responsiveness for internal customers.
2. Mentor and train new staff within the Corporation Counsel's office in order to maintain and/or improve the provision of legal services.
3. Establish a satellite office within the Government Center in order to be available for internal customers and increase responsiveness to the County Administrator and County Board.

KEY PROGRAM STRATEGIES 2021

1. Incorporate the use of technology to enhance proficiencies and responsiveness for both internal and external customer services.
2. Streamline court process for the case types that make up the majority of our non-administrative time (TPR; CHIPS; Mental Commitments; Zoning; Guardianships & Protective Placements), in order to increase efficiencies.

POLK COUNTY WISCONSIN
General Government Committee
Department of Corporation Counsel and Child Support

Corporation Counsel Continued

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimated Budget	2022 Estimated Budget
Contracts, Resolutions, Ordinances, Leases and Opinions	164	175	175	175	175
CHIPS/TPR/Juvenile Guardianship Cases Opened	102	120	132	132	132
Ordinance Enforcement Cases Opened	43	50	58	58	58
Collections Cases Opened	4	20	20	20	20
Mental Commitment Court Cases Opened	84	85	85	85	85
New Guardianship and/or Protective Placement Cases Opened	39	45	52	52	52
Zoning Cases Opened (non-citation)	9	5	5	5	5
% of Court Cases Dispositioned timely	100	100	100	100	100

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Similar to 2018, 2019 has showed continued turnover for the Office of Corporation Counsel. One support staff position became vacant mid-year because the employee had a promotional opportunity in a neighboring county. A new Assistant Corporation Counsel was hired and an internal promotion has filled the Administrative Assistant position that was previously vacated by the retirement of a long-term employee. 2019 and 2020 will be years of training and mentorship of new staff, both on the professional and administrative side. Further, the continued increase in Child Welfare cases related to the methamphetamine epidemic strains already limited legal resources. This office took over the Child Welfare cases from the District Attorney’s office several years ago, but we have not had any increase in staff that correlated with the increased case load.

POLK COUNTY WISCONSIN
General Government Committee
Department of Corporation Counsel and Child Support

PROGRAM NAME:

Child Support

PROGRAM OBJECTIVE:

To improve the quality of life of families and children by assisting with appropriate financing through court orders.

LINK TO BOARD PRIORITY:

Provision of Human Services and Public Safety.

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	87,223	51,444	93,488	99,646	105,908
Other Revenues	489,356	553,524	527,621	527,669	527,693
Total Revenue	576,579	604,968	621,109	627,315	633,601
Expenses					
Recurrent Expenditure	547,927	604,968	621,109	627,315	633,601
Capital/One-time Expenditure					
Total Expenditures	547,927	604,968	621,109	627,315	633,601
Net Revenue and Expenditures	28,652	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

Maintain Performance on Federal and State Performance Measures; Analyze and Restructure Caseload Management due to Changing Workforce and New Employees; Develop Internal Office Policies and Procedures to Reflect Best Practices for Case Initiation and Enforcement; Explore use of Technology to Allow Working Remotely for Caseworkers.

KEY PROGRAM STRATEGIES 2021

Increase Performance on Federal and State Performance measures utilizing emerging technology resources to improve case management for those people we serve; and to ensure receipt of all available funds through Federal and State performance incentives and funding.

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimated Budget	2022 Estimated Budget
Child Support Cases Processed	1674	1800	1800	1800	1800
Performance Rate - Court Orders	83	83	85	85	85
Performance Rate - Paternity	100	100	100	100	100
Performance Rate - Current	76	79	79	79	80
Performance Rate - Arrears	70	71	73	73	80
Effectiveness/Program Dollar	5.94	6.10	6.10	6.10	6.10

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Unforeseen turnover within our department in 2019 due to career advancement for employees. 60% of CSA Staff are new to their positions, creating a risk of downturn in performance. Workload of current, experienced employees will increase to help try to maintain and support program effectiveness and performance during the training period of the new staff. Potential of additional turnover within the agency due to employee retirement presents the likelihood that only 25% of CSA staff will have more than 2 years experience of the child support program by end of 2020.

Upcoming changes in legislation may change policies and requirements of case management, resulting in new workflows, or additional reviews of cases - increasing requests for reviews and the establishment of Court Orders.

POLK COUNTY WISCONSIN
General Government Committee
Department of Administration

DEPARTMENT DESCRIPTION:

The Department of Administration provides financial, operational, and policy support to all county agencies under the direction of the Board of Supervisors.

MISSION:

To ensure that the policies established by the Board of Supervisors are efficiently and effectively implemented and that the financial health of Polk County is maintained.

LINK TO COUNTY BOARD STRATEGIC GOALS:

To serve and represent the public with integrity.

STRATEGIC PRIORITIES:

1. To significantly improve the efficiency and effectiveness of programs administered by Polk County.
2. To restructure the County's long term debt obligations in a sustainable and transparent manner in preparation for future capital investment.
3. To provide the County Board greater opportunity for policy making through the budget process.

PROGRAM OVERVIEW:

The Polk County Department of Administration is the liaison between the Departments and the County Board, between County operations and the Citizens of Polk County, and provides comprehensive transparent accountability to local, state, and federal agencies as well as the general public. Polk County financial and budgetary policies are governed by this office per instructions of the County Board as well as prudent risk management protecting the County while our Departments provide services to our Citizens.

LIST OF SERVICES BOTH INTERNALLY AND EXTERNALLY PROVIDED BY YOUR DEPARTMENT:

- | | |
|--|------------------------------|
| *Audits | *Assets Risk Management |
| *Budgets-Develop and Maintain | *Review Contracts |
| *Implement Policies and Maintain Standards Set By Policy | *File Insurance Claims |
| *Executive Assistant to County Administrator | *Manage Procurement Cards |
| *Accounts Receivable and Debt Collection Submittal | *Accounts Payable |
| *Levy Calculation | *Sales Tax |
| *Payroll Processing | *Fixed Asset Tracking |
| *Maintain General Ledger | *Monthly/Quarterly Reporting |
| *Analyze and Report on Financials | *Grant Management |
| *Maintain insurance Policies | *Employee Reimbursement |

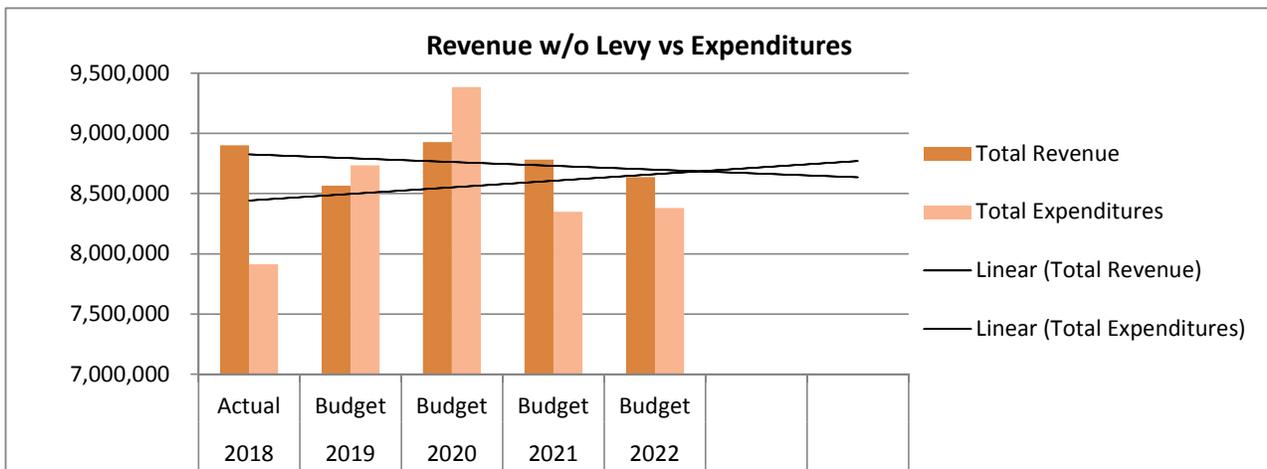
POLK COUNTY WISCONSIN
General Government Committee
Department of Administration

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
ALL FUNDS - 101,102,110,301					
General Property Tax	193,082	339,377	259,363	315,048	99,745
Other Taxes	3,903,448	3,806,575	3,911,575	3,911,575	3,911,575
State Aids	606,227	602,657	668,957	668,957	668,957
Public Charge for Services	99,655	24,480	54,706	55,800	56,358
Misc. Revenue	812,386	480,997	491,339	491,339	491,339
Other Financing Sources	3,480,875	3,652,200	3,802,100	3,654,146	3,509,100
Total Revenue	9,095,673	8,906,286	9,188,040	9,096,865	8,737,074
000 expenses					
Personnel Services	540,342	791,465	862,146	870,258	878,475
Contractual Services	133,696	354,262	592,056	345,478	348,934
Supplies & Expenses	9,473	13,616	19,575	19,575	19,575
Fixed Charges	230,625	366,600	372,099	372,099	372,099
Debt Service	2,823,976	2,823,414	2,826,321	2,452,571	2,452,571
Grants, Contributions, Indem	754,140	886,473	897,361	915,308	933,614
Capital Outlay	-	250,000	440,000	-	-
Cost Reallocation	3,421,675	3,250,000	3,375,000	3,375,000	3,375,000
Total Expenditures	7,913,927	8,735,829	9,384,558	8,350,289	8,380,269
Net Revenue and Expenditures	1,181,746	170,457	(196,518)	746,576	356,805

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated	2022 Estimated
FTE Employees					
Officials/Administrators	1.05	1.05	1.05	1.5	1.05
Professionals				2	
Administrative Support	4.3	4.3	4.3	3	4.3
First/Mid Level Officials and Managers	1	1	1	1	1
Total	6.35	6.35	6.35	7.5	6.35



POLK COUNTY WISCONSIN
General Government Committee
Department of Administration

PROGRAM NAME:

Administration-Public Financial Management

PROGRAM OBJECTIVE:

The Department of Administration provides financial, operational and policy support to all county agencies under the direction of the Board of Supervisors.

LINK TO BOARD PRIORITY:

To serve and represent the public with integrity.

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	65,648	115,388	66,498	83,718	10,515
Other Revenues	3,026,881	2,912,749	2,994,848	2,958,421	2,909,246
Total Revenue	3,092,529	3,028,137	3,061,346	3,042,139	2,919,761
Expenses					
Recurrent Expenditure	2,690,735	2,885,182	2,978,562	2,775,812	2,785,298
Capital/One-time Expenditure	-	250,000	440,000	-	-
Total Expenditures	2,690,735	3,135,182	3,418,562	2,775,812	2,785,298
Net Revenue and Expenditures	401,794	(107,045)	(357,216)	266,327	134,463

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

Due to the effort for always improving transparency to our citizens, all efforts from Administration in 2020 is to constantly improve our reporting and accountability process as Polk County reorganizes into the division model. A new timekeeping and payroll system will be implemented in 2020.

KEY PROGRAM STRATEGIES 2021

A new and improved financial system should be considered in this year. The success of detailing our departments in our general ledger can only be improved with a new system that encompasses more county separating accounting software.

KEY PERFORMANCE INDICATORS:

KEY PROGRAM STRATEGIES 2020	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimated	2021 Estimate
Comprehensive Annual Financial Report	2	2	2	2	2
Documents submitted for national	3	3	3	3	3
Chapters of administrative code finalized	2	2	2	2	2

Outcome indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimated	2021 Estimate
Number of National Awards	3	3	3	3	3

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Administration has set goals as agreed by the staff. However, with 2 new administrators in 2 years, this has been difficult to achieve. Once staffing changes are in place, it will become easier to implement planned changes to our systems.

POLK COUNTY WISCONSIN
General Government Committee
Department of Administration

PROGRAM NAME:

Administration

PROGRAM OBJECTIVE:

The Department of Administration provides financial, operational and policy support to all county agencies under the direction of the Board of Supervisors.

LINK TO BOARD PRIORITY:

To serve and represent the public with integrity.

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	69,510	122,176	70,409	88,643	11,134
Other Revenues	3,204,933	3,084,087	3,171,016	3,132,445	3,080,378
Total Revenue	3,274,442	3,206,263	3,241,425	3,221,088	3,091,512
Expenses					
Recurrent Expenditure	2,849,014	3,054,898	3,153,771	2,939,095	2,949,139
Capital/One-time Expenditure	-	-	-	-	-
Total Expenditures	2,849,014	3,054,898	3,153,771	2,939,095	2,949,139
Net Revenue and Expenditures	425,429	151,365	87,654	281,993	142,373

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

Segregation of duties across the County is the request of our granting agencies. This can be done through education and reorganization. Reimbursements into a web-based program will save time and paper all in an effort to get our last process in paper to paperless.

KEY PROGRAM STRATEGIES 2021

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimated	2022
Number of invoices processed paperless	15,000 web	15,000 web	16,000	16,000	18,000
Accounts payable checks	7,500	7,500	6,000	6,000	6,000
Electronic Funds Transfer	2,156	2,156	2,156	2,156	2,000
Payroll Deposits	11,500	11,500	11,500	11,500	11,000
Number of Committee/Board meetings	72	72	72	73	72
Number of vendor contracts reviewed	95	95	95	95	98
Outcome indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimated	2022
Unassigned General Fund Balance	41%	37%	38%	38%	35%

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

The division model is starting to become a reality which will lead to more efficient and timesaving processes.

POLK COUNTY WISCONSIN
General Government Committee
Department of Administration

PROGRAM NAME:

Administration - Insurance

PROGRAM OBJECTIVE:

The Department of Administration provides financial, operational and policy support to all county agencies under the direction of the Board of Supervisors.

LINK TO BOARD PRIORITY:

To serve and represent the public with integrity.

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	57,925	101,813	58,674	73,869	9,278
Other Revenues	2,670,777	2,570,073	2,642,513	2,610,371	2,566,982
Total Revenue	2,728,702	2,671,886	2,701,187	2,684,240	2,576,260
Expenses					
Recurrent Expenditure	2,374,178	2,545,749	2,628,143	2,449,246	2,457,616
Capital/One-time Expenditure	-	-	-	-	-
Total Expenditures	2,374,178	2,545,749	2,628,143	2,449,246	2,457,616
Net Revenue and Expenditures	354,524	126,137	73,045	234,994	118,644

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

Stabilize Insurance Premiums by enhanced education on claims and accurate calculations distributing these costs.

KEY PROGRAM STRATEGIES 2021

Provide some education for directors/employees on the insurance policies parameters. Invite various companies into Polk County for educational purposes.

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2021 Estimate
Claims Processes		85	80	81	75
Outcome indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2021 Estimate
Worker's Comp MOD rate	0.7	0.70	0.68	1.68	0.68

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Our insurance program, claims, and policies have been very repetitive over the years. Our rates are good and claims are low which equals savings over the years. The staff in Polk County realizes the importance of safety and the value of keeping our claims low.

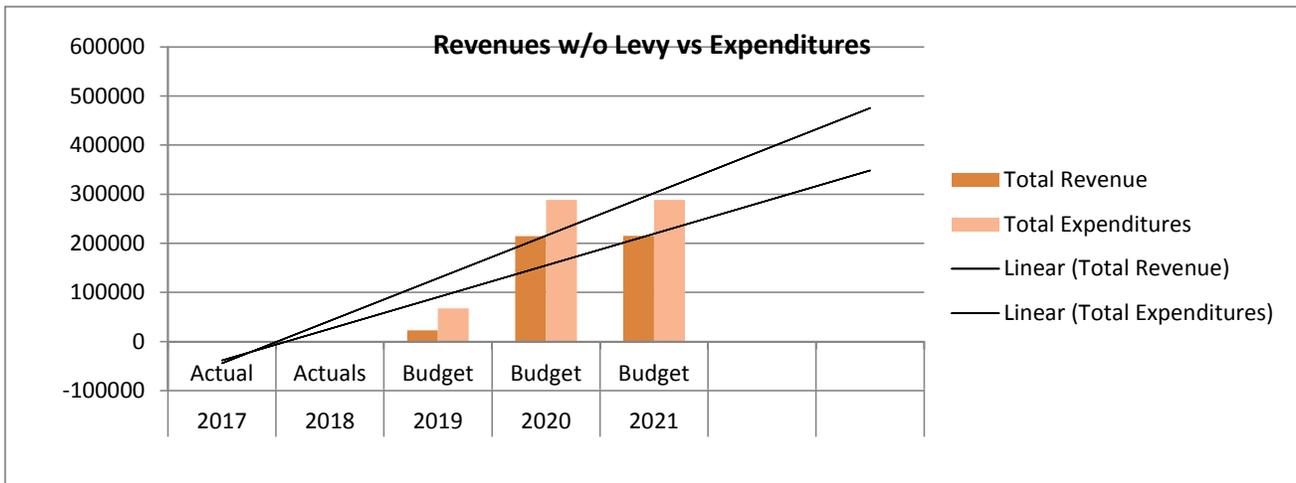
POLK COUNTY WISCONSIN
Criminal Justice Collaborating Council
Department of Administration

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax			63,782	68,818	68,818
Public Charge for Services			14,000	14,280	14,423
TAD Grant- projected			66,300	66,300	66,300
Carryover			40,000		
Total Revenue			184,082	149,398	149,541
Expense					
Recurring Expenditures			184,082	186,136	188,216
Total Expenditures			184,082	186,136	188,216
Net Revenue and Expenditures			-	(36,738)	(38,675)

EMPLOYMENT BY JOB CLASSIFICATION:

	2017 Budget	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees*					
CJCC Coordinator				1	1
Treatment Court Case Manager				1	1
Total	0	0	0	2	2



POLK COUNTY WISCONSIN
Criminal Justice Collaborating Council
Department of Administration

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

1. Expand Evidence-Based Programing: Establish base-line data regarding effectiveness of current programing; Identify gaps in programing for identified needs; Increase funding to support programs needed to fill identified gaps.
2. Educate and Engage Stakeholders: The CJCC members will understand evidence-based decision making as it applies to their role in the criminal justice system as well as the mission of the CJCC; CJCC members will be engaged in the work of the CJCC.
3. Educate About the CJCC and Expand the CJCC Membership: The County Board will understand the work and purpose of the CJCC; Membership of the CJCC will expand to include appropriate members who are engaged stakeholders.

KEY PROGRAM STRATEGIES 2021

1. Establish/up-date policies and procedures for all programs.
2. Track data from programs and as needed in the county for evidence-based decision making.
3. Maintain engagement of CJCC membership.

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate
Number of individuals served by Treatment Court			22	30	30
Number of Treatment Court Graduates			7	7	7
Number of individuals in 1st time offender Diversion Class			50	100	100
Number of individuals in Victim Impact Panels			200	200	200
Number of individuals in Community Service Program			50	100	150
Number of individuals in Safe Serve			10	50	50
Number of Jail Programs Offered			5	20	25
TAD Diversion Program			-	15	30

ASSUMPTIONS AND FACTORS AFFECTING PROGAM PERFORMANCE:

Polk County CJCC began the oversight of programs on May 1, 2019. Growth of programs will be largely dependent on the receipt of grant dollars from both state and private sources.

POLK COUNTY WISCONSIN
General Government Committee
Department of Information Technology

DEPARTMENT DESCRIPTION:

Provides technology support and management for all departments of Polk County government.

MISSION:

To serve the public with integrity.

LINK TO COUNTY BOARD STRATEGIC GOALS:

Technology/Communication services

- Need for high-speed internet more universally
- Phone connectivity (physical and wireless technology)
- Improve communication of what the county does for citizens

STRATEGIC PRIORITIES:

First and foremost is the security of the county's information system and citizen data, specifically the confidentiality, integrity and availability; then, it is vitally important to offer stellar technical support with balancing advanced technologies with network performance and working collaboratively with all departments to supply and support citizen services.

PROGRAM OVERVIEW:

The I.T. Department is an internal support system for county employees. We have indirect contact with the general public as we service the technology needs of all department inside the county campus - Government Center, Justice Center, Adult Development Center, Highway Building, Library, old Law Center, Golden Age Manor, Lime Quarry and Recycling Center. We define, design and deploy network operations, administration, security and interconnectivity between all employees and their technology equipment.

LIST OF SERVICES BOTH INTERNALLY AND EXTERNALLY PROVIDED BY YOUR DEPARTMENT:

Network Administration and Security -- Management, monitoring and controls over technology inventory and purchasing -- User Desktop Support over all global technology and assisted support on proprietary technology -- Programming of applications and interfaces between disparate technologies.

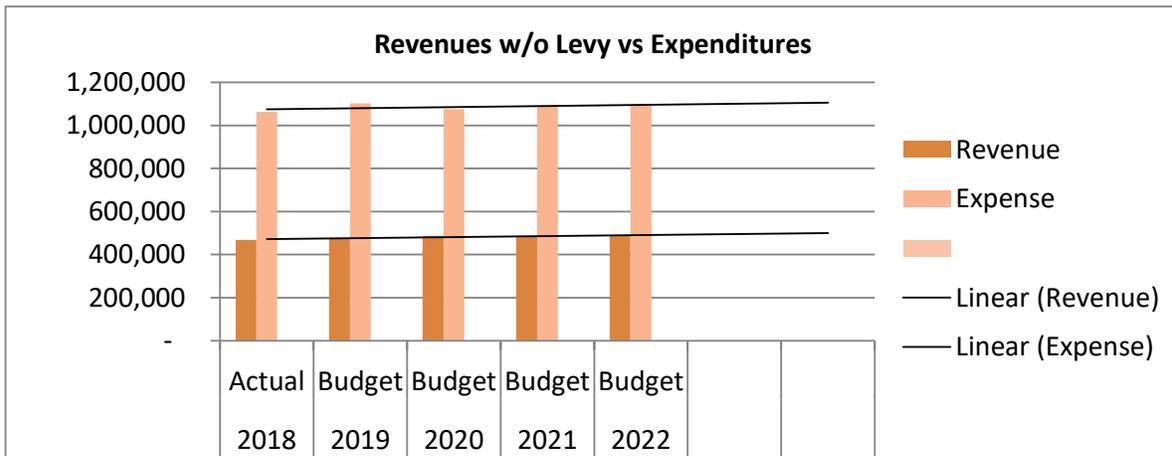
POLK COUNTY WISCONSIN
General Government Committee
Department of Information Technology

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	678,914	625,681	587,949	599,121	610,421
Intergovernmental Revenue	468,245	477,609	486,972	486,972	486,972
Total Revenue	1,147,159	1,103,290	1,074,921	1,086,093	1,097,393
Expense					
Personnel Services	524,329	503,605	498,465	504,016	509,639
Contractual Services	529,882	560,310	562,081	567,702	573,379
Supplies & Expenses	9,057	14,376	14,375	14,375	14,375
Cost Reallocation	-	-	-	-	-
Capital Outlay	-	25,000	-	-	-
Total Expenditures	1,063,268	1,103,290	1,074,921	1,086,093	1,097,393
Net Revenue and Expenditures	83,891	(0)	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals					
Technicians/Para-Professionals	4	4	4	4	4
Total	5	5	5	5	5



POLK COUNTY WISCONSIN
General Government Committee
Department of Information Technology

PROGRAM NAME:

Information Technology

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

1. Investigate and implement solution for archiving text messages and social media postings.
2. Create a disaster recovery plan to mitigate disruption of vital services during a disaster.
3. Implement strategy to have all employees on the same Microsoft Office version.
4. Look into software that can assist in monitoring our network architecture.
5. Continue to develop solutions to allow more employees to work from home.

KEY PROGRAM STRATEGIES 2021

1. Implement tools to better support employees that are working remotely.
2. Review strategies for greater online access to county resources for the public.
3. Review options for enhancing our internal intranet.
4. Implement strategy to update, refresh, and patch county computers more efficiently.
5. Implement tools to better manage our software licenses.

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimated	2022 Estimate
Increase the number of Polk County employees able to work from home	85	110	140	140	175
Update oldest computers each year - Number of Computers	64	80	80	80	80
Outcome indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimated	2022 Estimate
Increase number of computers with solid state drives allowing employees to be more efficient – Total Computers	63	160	240	240	320
Number of county cell phones distributed allowing employees to be more efficient – Total Cell Phones	181	192	200	200	210
Decrease the amount of time to replace or install new smart phone – Per Phone	30 minutes	10 minutes	10 minutes	11 minutes	10 minutes
Decrease amount of time it takes to perform nightly backups and perform recoveries.	0%	-40%	-40%	60%	-40%

ASSUMPTIONS AND FATORS AFFECTING PROGRAM PERFORMANCE:

In 2020, the Information Technology staff will be focusing on operating system updates for some of our older servers, continuing the push to finish moving to Windows 10, and security awareness for our employees. We also will be working on some network security enhancements. The IT Department will also be working on a small pilot project with Office 365, a major update to our Payroll/HR/Timekeeping system, and two large projects in the Sheriff's Office. These two large projects relate to the jail security/access system and a major update to their law enforcement software. IP Phones will be implemented in about 1/3 of the offices at the county in 2020. The Technology Committee will be reviewing and updating many of the outdated IT policies.

POLK COUNTY WISCONSIN
General Government Committee
Department of Human Resources

DEPARTMENT DESCRIPTION:

The Human Resources Department performs the personnel administrative functions for the County in the areas of employment, recruitment, position development, labor relations, employee safety and wellness, compensation and benefit program administration, employee performance program administration, training and development and assistance in policy development and implementation.

MISSION:

Through strategic partnerships and collaboration, the Human Resources Department seeks to recruit and support the development and retention of the best possible workforce for Polk County.

LINK TO COUNTY BOARD STRATEGIC GOALS:

To serve the public with integrity.

STRATEGIC PRIORITIES:

1. Align the County's position and compensation structure to provide for clear career progression opportunities and fair and equitable compensation.
2. Expansion of Wellness Program to promote enhanced wellness options and improve the overall health of County employees.
3. Promote personal development through provision of continuing education to employees and management in performance, technical skills and other related areas.

PROGRAM OVERVIEW:

The programs implemented through the Human Resources Department are anchored in the concept of attracting, retaining and motivating employees with the goal of having the best possible workforce for Polk County.

LIST OF SERVICES BOTH INTERNALLY AND EXTERNALLY PROVIDED BY YOUR DEPARTMENT:

Employment law compliance, recruitment, position development, labor relations, employee safety, employee wellness and wellbeing, total rewards system administration, employee performance program administration and training and development.

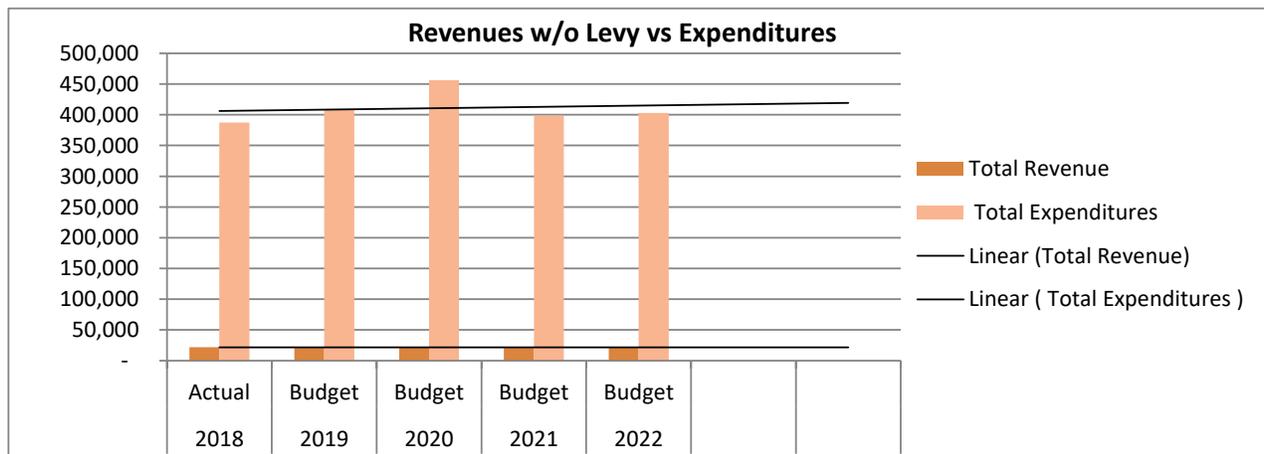
POLK COUNTY WISCONSIN
General Government Committee
Department of Human Resources

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	393,808	386,085	434,537	377,009	381,138
Other Financing Sources	21,677	21,677	21,677	21,677	21,677
Total Revenue	415,485	407,762	456,214	398,686	402,815
Expense					
Operating Expense					
Personnel Services	357,339	364,349	350,746	354,468	358,239
Contractual Services	25,057	35,075	97,130	35,880	36,238
Supplies & Expenses	4,914	8,338	8,338	8,338	8,338
Total Expenditures	387,310	407,762	456,214	398,686	402,815
Net Revenue and Expenditures	28,175	-	(0)	0	0

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees					
Officials/Administrators	2	2	2	0.5	2
Professionals	1	1	1	1	1
Administrative Support	0.95	0.95	0.95	3	0.95
Total	3.95	3.95	3.95	4.5	3.95



POLK COUNTY WISCONSIN
General Government Committee
Department of Human Resources

PROGRAM NAME:

Human Resources

PROGRAM OBJECTIVE:

The programs implemented through the Human Resources Department are anchored in the concept of attracting, retaining and motivating employees with the goal of having the best possible workforce for Polk County.

LINK TO BOARD PRIORITY:

To serve and represent the public with integrity.

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

1. Vary type and number of wellness activity options provided to employees.
2. Increase engagement and participation in wellness program through modification of wellness strategy (new wellness vendor, onsite wellness options).
3. Update Total Rewards program to increase variety of rewards options for diverse workforce.
4. Expanded training opportunities for management and staff through online training opportunities.
5. Finalize compensation and position system structure.
6. Implement single access platform HRIS/Payroll/Timekeeping system.

KEY PROGRAM STRATEGIES 2021

POLK COUNTY WISCONSIN
General Government Committee
Department of Human Resources

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Number of wellness engagement options offered	18	20	20	21	20
Percent participation in online wellness tracking system	57%	65%	65%	65%	70%
Number of reportable work comp incidents	5	10	8	9	8
Total rewards visible to all current employees	100%	100%	100%	100%	100%
Total rewards promoted and visible to all potential employment candidates	100%	100%	100%	100%	100%
Number of disputes requiring HR intervention	0	2	2	2	2
Number of conflict-related trainings provided to employees and management	2	4	6	6	8
Positions filled utilizing behavioral interviewing format	100%	100%	100%	100%	100%
Output indicators	2018 Actual	2019 Estimate	2020 Budget	2021 Estimated	2022 Estimated
Position descriptions revised to align with career progression structure and reflecting competency format	90%	100%	100%	100%	100%
Completion of updates	90%	100%	100%	100%	100%
Trainings conducted for employees on policy-specific issues	2	4	4	4	4
Number of enrollees	317	343	350	350	350
Outcome indicators	2018 Actual	2019 Estimate	2020 Budget	2021 Estimated	2022 Estimated
Reduced absenteeism (year/year)	0%	-1%	-1%	-1%	-1%
Health insurance cost increasing less than industry standard	-2%	-1%	-1%	-1%	-1%
Works Comp Mod Factor Rating	0.71	0.67	<0.70	<0.71	<0.70
Employee satisfaction with compensation and benefits package	87%	90%	>90%	>90%	>90%
Conflict resulting in employment hearing under the County's workplace safety and discipline appeals	0%	0%	0%	0%	0%
Employees terminated for disciplinary reasons	1	0	1	2	2
New hire retention rate (New hires still employed after 1 year of service)	88%	90%	90%	90%	90%
Percentage of employees classified as "high risk" through wellness program metrics	<10%	<10%	<8%	<8%	<8%

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Environmental Services Division

Division Director: Robert Kazmierski



POLK COUNTY WISCONSIN
Environmental Services Committee
Parks Department

DEPARTMENT DESCRIPTION:

The Polk County Parks and Trails department provides public recreation opportunities, facilitates resource management goals, and coordinates with stakeholder groups to expand recreational opportunities throughout Polk County.

MISSION:

To develop maintain and preserve our parks, lake accesses, and trail systems that will meet the needs of our citizens and future generations: preserve and protect the county's open space, water, historical and natural and economic resources to provide recreational and tourism opportunities.

LINK TO COUNTY BOARD STRATEGIC GOALS:

Recreation/Tourism/Parks

STRATEGIC PRIORITIES:

To develop, maintain and preserve our parks, lake accesses, and trail systems, that will meet the needs of our citizens and future generations; preserve and protect the county's open space, water, historical, natural and economic resources to provide recreation and tourism opportunities that are designed to enhance Polk County residents quality of life.

Establish interlinks between communities, trails and parks.

Update or decommission old infrastructure.

Partner with villages, cities and townships to develop a comprehensive park system.

PROGRAM OVERVIEW:

The Polk County Parks and Trails department manages five boat landings, seven parks, and 463 miles of trails. The department is responsible for researching, obtaining, and administering grants to fund recreational facilities. Park staff works with stakeholder groups, county administration, and elected officials to set planning goals and prioritize objectives.

LIST OF SERVICES BOTH INTERNALLY AND EXTERNALLY PROVIDED BY YOUR DEPARTMENT:

Recreation Trails: walking, hiking, biking, cross country skiing, equestrian, snowmobile, ATV

Boat landings

Campground

Firewood permits

Shelter rentals

Open spaces

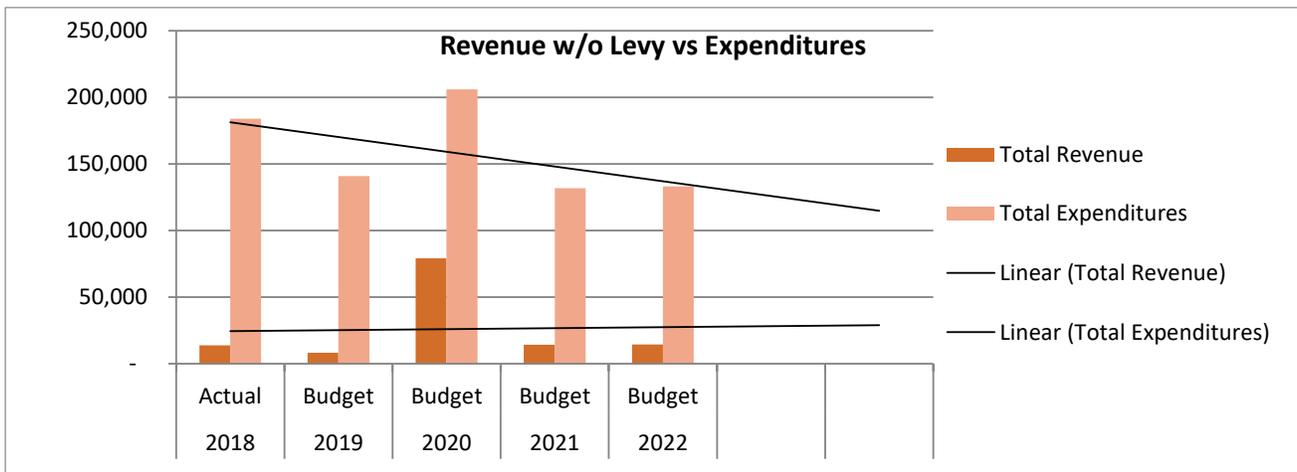
POLK COUNTY WISCONSIN
Environmental Services Committee
Parks Department

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	-	132,767	126,861	117,593	118,630
State Aids	-	-	65,050	-	-
Public Charge for Services	13,756	8,160	14,000	14,280	14,423
Total Revenue	13,756	140,927	205,911	131,873	133,053
Expense					
Personnel Services	126,744	107,026	98,797	99,814	100,844
Contractual Services	37,590	16,909	17,332	15,031	15,181
Supplies & Expenses	11,449	16,992	17,028	17,028	17,028
Fixed Charges					
Debt Service					
Grants, Contributions, Indem					
Capital Outlay	8,124	-	72,754	-	-
Cost Reallocation	-	-	-	-	-
Total Expenditures	183,907	140,927	205,911	131,873	133,053
Net Revenue and Expenditures	(170,151)	-	-	-	0

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees					
Officials/Administrators					
Professionals					
Skilled Craft/Service Maintenance					
First/Mid Level Officials and Managers			1.95	1.95	1.95
Total	0	0	1.95	1.95	1.95



POLK COUNTY WISCONSIN
Environmental Services Committee
Parks Department

PROGRAM NAME:

Parks, Trails, and Lake Access

PROGRAM OBJECTIVE:

Maintain parks and improve lake access.

LINK TO BOARD PRIORITY:

7. Parks/tourism/recreation

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

Begin process of repairing Atlas Dam and update or decommission failing infrastructure. Implement outdoor rec plan.

KEY PROGRAM STRATEGIES 2021

Begin work with villages, towns, and townships to develop trail interlinks and comprehensive recreation.

KEY PERFORMANCE INDICATORS:

Output Indicators	2018 Actual	2019 Actual	2020 Estimate	2021 Budget	2021 Estimate
Park acreage maintained	440	440	440	440	440
Miles of trails maintained	463	463	463	463	463
Outcome Indicators	2018 Actual	2019 Actual	2020 Estimate	2021 Budget	2021 Estimate
Revenue from campsite and shelter	2500	2500	2500	2500	2500

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

1. Meeting the needs of changing population
2. Coping with aging facilities and infrastructure
3. Making use of technology

POLK COUNTY WISCONSIN
Environmental Services Committee
Department of Solid Waste and Recycling

DEPARTMENT DESCRIPTION:

Solid Waste/Recycling is responsible for management of solid waste and operation of the County's recycling facility.

MISSION:

To meet the Solid Waste needs of Polk County residents that incorporate waste reduction and material reuse which is technically and economically feasible.

LINK TO COUNTY BOARD STRATEGIC GOALS:

Infrastructure/Equipment

Updating County Services for the Future and Improving Services

STRATEGIC PRIORITIES:

Implement the building remodeling/update for the Government Center by bringing together all stake holders, CM and Architect.

PROGRAM OVERVIEW:

Manage the MRF and solid waste ordinance.

LIST OF SERVICES BOTH INTERNALLY AND EXTERNALLY PROVIDED BY YOUR DEPARTMENT:

Billing and invoicing, Annual grants, Update website, Overview budget, Advertising, Liaison fair/museum, Recy Alum Checking Account, Organize clean sweep event, Selling tax deed properties, Mgn fleet vehicle-ordering, selling, maint., Enter Hauler reports Maintain records of sales of recyclables/solid waste, Maintain time/equipment recoding sheets, Request/report grants as needed Update signage, Order/mng supplies, Heating and cooling equipment, Janitorial services, HVAC monitoring of facilities Facility security ,Phone system

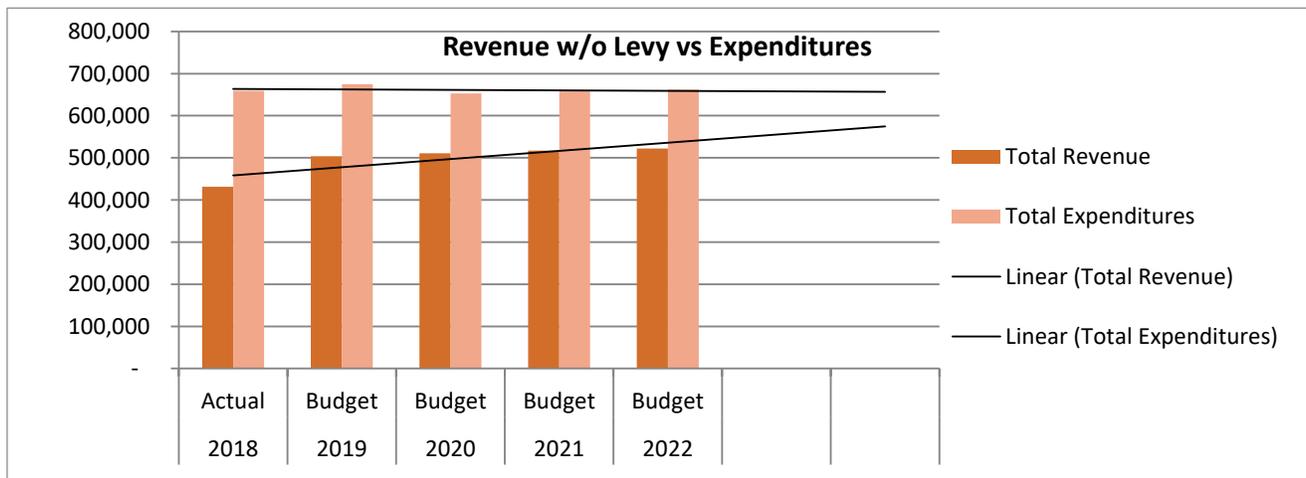
POLK COUNTY WISCONSIN
Environmental Services Committee
Department of Solid Waste and Recycling

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	-	170,742	142,186	140,279	140,279
State Aids	175,633	173,674	175,174	175,174	176,614
Public Charge for Services	256,042	330,390	335,347	342,054	345,474
Total Revenue	431,675	674,806	652,707	657,507	662,367
Expense					
Personnel Services	344,953	348,195	321,899	325,434	329,015
Contractual Services	144,505	122,418	126,614	127,880	129,159
Supplies & Expenses	76,142	122,193	122,193	122,193	122,193
Grants, Contributions, Indem	84,536	82,000	82,000	82,000	82,000
Capital Outlay	9,283	-	-	-	-
Total Expenditures	659,419	674,806	652,707	657,507	662,367
Net Revenue and Expenditures	(227,744)	-	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees					
Officials/Administrators					
Professionals					
Administrative Support					
Skilled Craft/Service Maintenance			5.2	5.2	5.2
Total	0	0	5.2	5.2	5.2



POLK COUNTY WISCONSIN
Environmental Services Committee
Department of Solid Waste and Recycling

PROGRAM NAME:

Solid Waste and Recycling

PROGRAM OBJECTIVE:

To reduce landfill utilization.

LINK TO BOARD PRIORITY:

Updating county services for future and improving services.

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

Improve efficiencies of program with long-term planning of recycling program

KEY PROGRAM STRATEGIES 2021

Improving facility and equipment as funding allows

KEY PERFORMANCE INDICATORS:

Output Indicators	2018 Actual	2019 Actual	2020 Estimate	2021 Budget	2021 Estimate
Tonnage of recyclables	2311	2200	2200	2200	2200
Solid Waste Revenue	\$69,957.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
Outcome Indicators	2018 Actual	2019 Actual	2020 Estimate	2021 Budget	2021 Estimate
Revenues Recycling	\$186,085.00	\$259,000.00	\$259,000.00	\$259,000.00	\$259,000.00
Revenues Solid Waste	\$69,957.00	\$38,738.00	\$38,738.00	\$38,738.00	\$38,738.00

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Aging equipment and infrastructure of facility

Unstable recycling markets

POLK COUNTY WISCONSIN
Environmental Services Committee
Department of Register of Deeds

DEPARTMENT DESCRIPTION:

The Register of Deeds is an elective office that is responsible for public records retained at the county level.

MISSION:

To provide and protect the official county repository for:

- Real Estate records; real property related Financing Statements; Vital Records.
- To provide safe archival storage and convenient access to these public records.
- To implement statutory changes, system modernization, program and procedure evaluation, and staff development to assure a high level timely service for our citizens/customers.

LINK TO COUNTY BOARD STRATEGIC GOALS:

Preservation of the public record through technology; commitment to service.

STRATEGIC PRIORITIES:

1. Provide access of real estate and vital records.
2. Maintain and preserve the records as required statutorily.

PROGRAM OVERVIEW:

Provide citizens with access to recorded documentation, statewide issuance of vital records, and genealogy information.

LIST OF SERVICES BOTH INTERNALLY AND EXTERNALLY PROVIDED BY YOUR DEPARTMENT:

Recording and maintenance of legal documentation, coordination with State of Wisconsin Department of Revenue, issuance of vital records (birth, death, marriage), genealogy access.

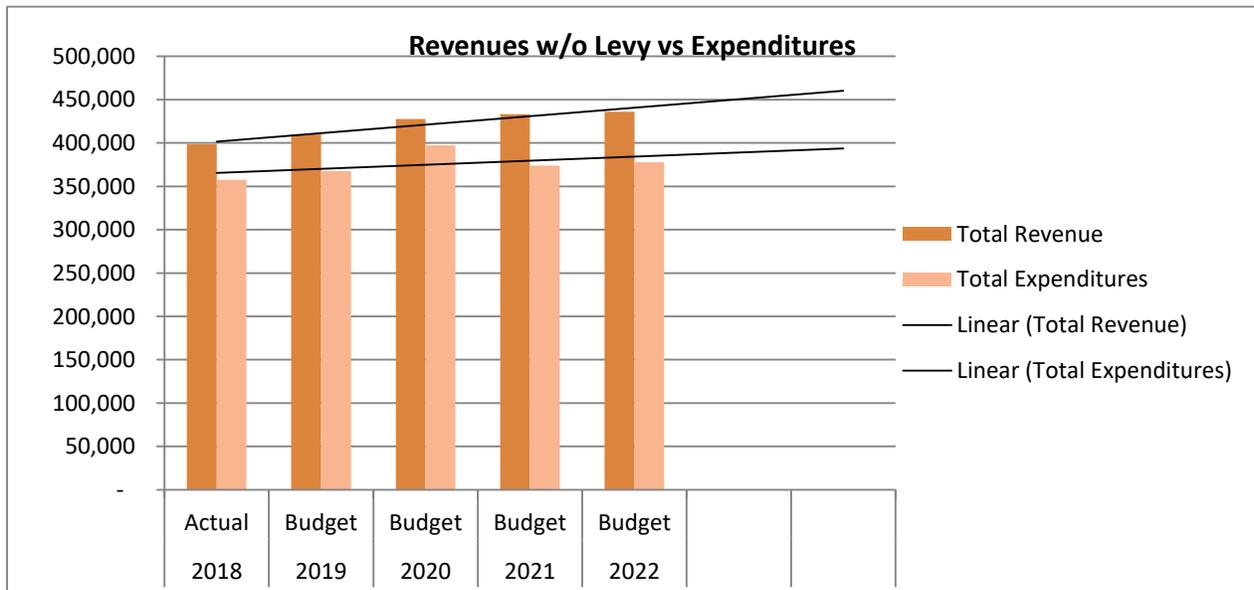
POLK COUNTY WISCONSIN
Environmental Services Committee
Department of Register of Deeds

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	(20,025)	(42,450)	(30,272)	(59,058)	(58,255)
Other Taxes	150,704	135,000	148,500	148,500	148,500
Public Charge for Services	248,056	275,000	279,125	284,708	287,555
Other Financing Sources					
Total Revenue	378,735	367,550	397,353	374,150	377,800
Expense					
Personnel Services	295,110	295,906	311,569	314,545	317,559
Contractual Services	56,708	62,124	76,263	50,085	50,721
Supplies & Expenses	5,773	9,520	9,520	9,520	9,520
Cost Reallocation					
Total Expenditures	357,591	367,550	397,353	374,150	377,800
Net Revenue and Expenditure	21,144	-	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Budget	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Administrative Support	3	3	3	3	3
Total	4	4	4	4	4



POLK COUNTY WISCONSIN
Environmental Services Committee
Department of Register of Deeds

PROGRAM NAME:

Recording/Vital Records

PROGRAM OBJECTIVE:

To provide Polk County citizens with quality service.

LINK TO BOARD PRIORITY:

Updating county services for the future and improving services.
 Utilizing Technology to its fullest extent.

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

Land record modernization: 1) Conversion of deed books and grantor/grantee books to digital images. 2) Increase indexing (grantor, grantee, and legal description) of imaged documents.

KEY PROGRAM STRATEGIES 2021

Continue back indexing of imaged documents to make them more easily accessible on-line. Continue book to digital imaging.

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Budget	2020 Budget	2021 Estimate	2022 Estimate
R.E. Doc's recorded	11,003	10,341	10,500	10,500	10,500
Outcome indicators	2018 Actual	2019 Budget	2020 Budget	2021 Estimate	2022 Estimate
Timeliness of recording	100%	100%	100%	100%	100%
Customer Service					

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

None.

POLK COUNTY WISCONSIN
Environmental Services Committee
Department of UW-Extension

DEPARTMENT DESCRIPTION:

UW-Extension's educators and staff develop and deliver research-based programs based on assessed needs of Polk County's residents, organizations and communities. Programs support agriculture and agri-business, community and economic development, natural resources, family living and youth development.

MISSION:

We teach, learn, lead and serve, connecting Polk County residents with the University of Wisconsin and engaging with them in transforming lives and communities.

LINK TO COUNTY BOARD STRATEGIC GOALS:

To improve the quality of life for all who live, work and play in Polk County
Quality of education for all
Promote the agricultural industry as a respectable, viable and diverse farm economy
Foster an entrepreneurial atmosphere
Minimize potential impacts on natural resources, environmental corridors, water resources and wildlife habitats

STRATEGIC PRIORITIES:

Our priorities are to produce thriving youth, families, organizations and communities, stronger economies, resilient and productive environments, and food safety, food security and health.

PROGRAM OVERVIEW:

At Cooperative Extension, we epitomize the Wisconsin Idea by developing and maintaining strong, relevant local and statewide programming, presence and relationships.

LIST OF PROGRAMS PROVIDED BY YOUR DEPARTMENT:

4-H Youth Development; Human Development and Relationships; Agriculture; Community Development

POLK COUNTY WISCONSIN
Environmental Services Committee
Department of UW-Extension

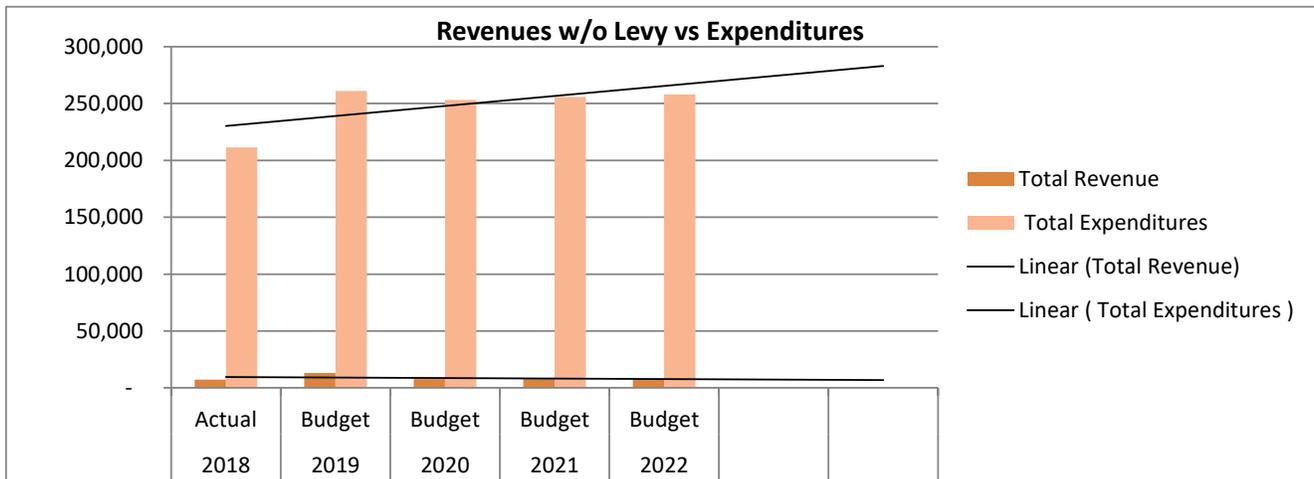
DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	286,298	248,109	245,651	248,041	250,466
State Aids	-	-	-	-	-
License & Fees	3	10	-	-	-
Public Charge for Services	412	6,171	825	842	850
Intergovernmental Revenue	6,753	6,753	6,753	6,753	6,753
Misc. Revenue	-	-	-	-	-
Total Revenue	293,466	261,043	253,229	255,636	258,069
Expense					
Personnel Services	108,141	55,550	50,973	51,530	52,094
Contractual Services	79,623	174,314	185,048	186,899	188,768
Supplies & Expenses	13,592	31,179	17,207	17,207	17,207
Capital Expenditures	10,017	-	-	-	-
Total Expenditures	211,373	261,043	253,229	255,636	258,069
Net Revenue and Expenditures	82,093	-	-	(0)	0

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees*					
Administrative Support	1.8	1.8	1	1	1
Total	1.8	1.8	1	1	1

* UW Extension professional staff are contractual employees partially funded by the state



POLK COUNTY WISCONSIN
Environmental Services Committee
Department of UW-Extension

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

1. Relaunch healthcare coalition (Polk United) through development of membership model, revised mission/vision, strategic planning, support for CHA/CHIP cycle; project planning and management of workgroups
2. Assist Community Services Division (CSD) with operational planning and implementation of plans, including Becoming a Trauma-Informed Agency" (CSD still hasn't hired a DCF director so no activity around the Family Strengths Initiative)
3. Start workgroup/coalition committed to increasing resilience of Polk County individuals, families, and communities. Possible partners: Mental Health Task Force, United Way, Farm Table.
4. Build resilience of Polk County individuals, families, and communities through Community Cafes and other forms of educational outreach. Partners include Amery Hospitals & Clinics, Mental Health Task Force, United Way and Farm Table Foundation
5. Develop and implement peer-mentor model for providing support to parents/caregivers.
6. Provide small group/individual training and mentoring to parents/caregivers.
7. Assist the Criminal Justice Collaborative Council with operational planning and implementation of plans including jail programming, Aftercare, and Parents in Recovery.
8. Act as trainer for Stepping On program; may co-offer or follow with StrongBodies.
9. Train Master Gardeners to meet the Horticulture needs of Polk County residents.
10. 4-H Community Club Program will provide youth leadership experiences and opportunities for youth to learn work preparedness skills.
11. 4-H Clubs will contribute to their communities through community service experiences.
12. Provide Youth STEM (Science Technology Engineering and Math) educational learning opportunities.
13. Continued outreach efforts to reach underserved youth populations.
14. Pesticide Application Training- Increase knowledge of how to use biological resources to control pests before using chemical control. Educate producers on how to safely mix, handle, and apply restricted use pesticides.
15. Beef Quality Assurance Training- Educate producers on Best Management Practices to ensure proper animal handling, feeding, and overall care of market cattle.
16. Indianhead Sheep and Goat Breeders Association Parasite workshop(cooperating with UWRF Professor and IHSGB)- How to identify if your animals have parasites and methods to reduce the numbers of parasites.
17. Youth Quality Assurance Training(cooperating with Barron High School Ag Teacher)- Educate youth about Best Management Practices to ensure proper animal handling, feeding, and overall care of their fair animals. This program is being offered to Polk County 4-H Youth that would prefer to do in-person training instead of web-based.
18. Tractor Safety Training in collaboration with Barron County
19. Strategic Planning and Organizational Development for non-profits and local governments
20. Increase horticulture knowledge through Master Gardener support and community gardens
21. Increase youths understanding of healthy foods and food safety practices
22. Assist Polk United and United Way to bring programming to Polk County food pantries

KEY PROGRAM STRATEGIES 2021

1. Relaunch healthcare coalition (Polk United) through development of membership model, revised mission/vision, strategic planning, support for CHA/CHIP cycle; project planning and management of workgroups
2. Assist Community Services Division (CSD) with operational planning and implementation of plans, including "Becoming a Trauma-Informed Agency" (CSD still hasn't hired a DCF director so no activity around the Family Strengths Initiative)
3. Start workgroup/coalition committed to increasing resilience of Polk County individuals, families, and communities. Possible partners: Mental Health Task Force, United Way, Farm Table.
4. Build resilience of Polk County individuals, families, and communities through Community Cafes and other forms of educational outreach. Partners include Amery Hospitals & Clinics, Mental Health Task Force, United Way, and Farm Table Foundation
5. Develop and implement peer-mentor model for providing support to parents/caregivers.
6. Provide small group/individual training and mentoring to parents/caregivers.
7. Assist the Criminal Justice Collaborative Council with operational planning and implementation of plans including jail programming, Aftercare and Parents in Recovery.
8. Act as trainer for Stepping On program; may co-offer or follow with StrongBodies.
9. Train Master Gardeners to meet the Horticulture needs of Polk County residents.
10. 4-H Community Club Program will provide youth leadership experiences and opportunities for youth to learn work preparedness skills.
11. 4-H Clubs will contribute to their communities through community service experiences.
12. Provide Youth STEM (Science Technology Engineering and Math) educational learning opportunities.
13. Continued outreach efforts to reach underserved youth populations.
14. Pesticide Application Training- Increase knowledge of how to use biological resources to control pests before using chemical control. Educate producers on how to safely mix, handle and apply restricted use pesticides.
15. Beef Quality Assurance Training- Educate producers on Best Management Practices to ensure proper animal handling, feeding and overall care of market cattle.
16. Indianhead Sheep and Goat Breeders Association Parasite workshop (cooperating with UWRF Professor and IHSGB) - How to identify if your animals have parasites and methods to reduce the numbers of parasites.
17. Youth Quality Assurance Training(cooperating with Barron High School Ag Teacher)- Educate youth about Best Management Practices to ensure proper animal handling, feeding, and overall care of their fair animals. This program is being offered to Polk County 4-H Youth that would prefer to do in-person training instead of web-based.
18. Tractor Safety Training in collaboration with Barron County
19. Strategic Planning and Organizational Development for non-profits and local governments
20. Increase horticulture knowledge through Master Gardener support and community gardens
21. Increase youths understanding of healthy foods and food safety practices
22. Assist Polk United and United Way to bring programming to Polk County food pantries

POLK COUNTY WISCONSIN
Environmental Services Committee
Department of UW-Extension

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Measure attendance	145 (Parents Forever Program)				
Increase knowledge	not measured				
Utilize tools	not measured				
# orgs assisted	11	10	10	10	10
# business partic.	40	50	50	50	50
# workshops/prog.	24	24	24	24	24
# Master Gardeners volunteering	35	35	35	35	35
# Pesticide Applicators trained	30	30	30	30	30
Estimated volunteer hours of Master Gardeners	1,080	1080	1080	1080	1080
Educational contacts with agribusiness	300	300	300	300	300
# 4-H Community Clubs	23	23	23	23	23
# 4-H membership	705	710	710	710	710
# Adult Volunteers	290	290	290	290	290
# Project enrollment	3,150	3,150	3,150	3,150	3,150
Outcome indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
# co-parents keep child out of middle	125	125	125	125	125
Learn about end-of-life issues	100	100	100	100	100
Increase knowledge about budgeting and financial mgmt.	30	30	30	30	30
Increase networking among directors	150	150	150	150	150
Reduce stress among caregivers	95	95	95	95	95
People learn/use leadership skills	50	50	50	50	50
Organizations equipped for future	10	10	10	10	10
People plan for business dev.	20	20	20	20	20
People engaged in citizen science	20	50	50	50	50
Increased work force preparedness skills	520	500	500	500	500
Increased Leadership and citizenship skills	300	300	300	300	300
Participants in educational workshops and trips	370	370	370	370	370
Earned post-secondary scholarship awards	15	15	15	15	15

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Programmatic assumptions: Educators maintain FTE status and county support.

POLK COUNTY WISCONSIN
Environmental Services Committee
Department of Land and Water

DEPARTMENT DESCRIPTION:

The Land & Water Resources Department (LWRD) consists of three areas of emphasis: Agriculture, Engineering, and Water Quality. Agriculture includes certified crop advisors (CCA) and works with ag producers to reduce soil and nutrient runoff from farms and impacts to groundwater. Engineering works with storm water and construction site erosion control as well as design and construction of conservation structures. Water Quality works with lake associations to write lake management plans, collect surface and ground water quality data, develop lakeshore property runoff controls, and prevent aquatic invasive species (AIS).

MISSION:

To preserve, protect and enhance the natural resources of Polk County.

LINK TO COUNTY BOARD STRATEGIC GOALS:

Priority #1 Tourism and recreation, #7 Water quality, #6 Public Health. Polk County would not have large tourism and recreation revenues and a strong healthy economy without clean lakes, rivers, and groundwater. The LWRD works to minimize runoff impacts to surface waters and groundwater through many different programs and also to prevent AIS.

STRATEGIC PRIORITIES:

Adopt and implement the Polk County Land and Water Resources Management (LWRM) Plan 2019. Use available resources to reduce runoff impacts to surface water and inventory groundwater quality in the first priority watershed identified in the LWRM Plan. Continue Horse Creek Farmer Led Watershed Council efforts to reduce runoff impacts to Horse Creek and Cedar Lake. Work with lake groups to manage lakes for water quality including phosphorus runoff, algae, and AIS. Use cost sharing and other resources to reduce ag and urban runoff impacts to surface waters. Apply for a WDNR Lake Protection Grant (due Feb. 1) for additional staff, cost-sharing, incentive money, and other resources.

PROGRAM OVERVIEW:

Overview: The Polk County LWRD enforces several county ordinances aimed at natural resource protection and administers various Wisconsin Department of Agriculture, Trade, and Consumer Protection (DATCP) and Department of Natural Resources (DNR) programs at the local level, and works with lake associations, landowners, farmers, and contractors to install conservation practices, and provides environmental and conservation education programs to schools and the general public, and provides technical assistance to other county departments.

POLK COUNTY WISCONSIN
Environmental Services Committee
Department of Land and Water

LIST OF SERVICES BOTH INTERNALLY AND EXTERNALLY PROVIDED BY YOUR DEPARTMENT:

State Programs Administered by LWRD:

- * State Statute 92 Soil & Water Conservation and Animal Waste
- * State Statute 91 Farmland Preservation
- * NR 151 Agricultural Standards and Prohibitions and Non-Agricultural Standards
- * NR 120 Priority Watershed Program
- * NR 135 Nonmetallic Mining Reclamation Program
- * ATCP50 Soil and Water Resource Management Program
- * ATCP50 Farmland Preservation Program/Working Lands Initiative
- * DNR Wildlife Damage Abatement Claims Program

Polk Co. Ordinances Administered by LWRD:

- * Storm Water Mgmt. & Erosion Control Ord.
- * Manure & Water Quality Mgmt. Ordinance
- * Nonmetallic Mining Reclamation Ordinance
- * Transport of Aquatic Plants and Invasive Animals Ordinance

Other Programs and Conservation Efforts Conducted by LWRD:

- * Apply for grants & technical assistance to landowners & various entities for conservation projects
- * Assist lake associations & lake districts with lake mgmt. plans, lake protection grants, AIS control programs, etc.
- * Annual Transect Survey to monitor cropland soil erosion trends
- * Work with school districts to provide conservation education: outdoor classrooms, field trips, poster contest, etc.
- * Groundwater sampling and monitoring programs
- * Farm conservation and nutrient management plans
- * Education display at the Polk County Fair
- * Horse Creek Farmer Led Watershed Council
- * Squaw Lake Ag Enterprise Area
- * County tree sales program, own and rent county tree planters and mulcher
- * Wetland delineation and inventory for the county and ag related reviews
- * Coordinate and develop GIS county coverage maps for specific data needed
- * Review, approve designs and supervise habitat/shoreline restoration projects
- * Education/Workshops for: Landscapers, ag operators, lake associations and students
- * Engineering: construction survey, design, layouts, bids, cost estimates, checks and certification
- * Easements
- * Citizen Advisory Committees
- * General public requests for information

POLK COUNTY WISCONSIN
Environmental Services Committee
Department of Land and Water

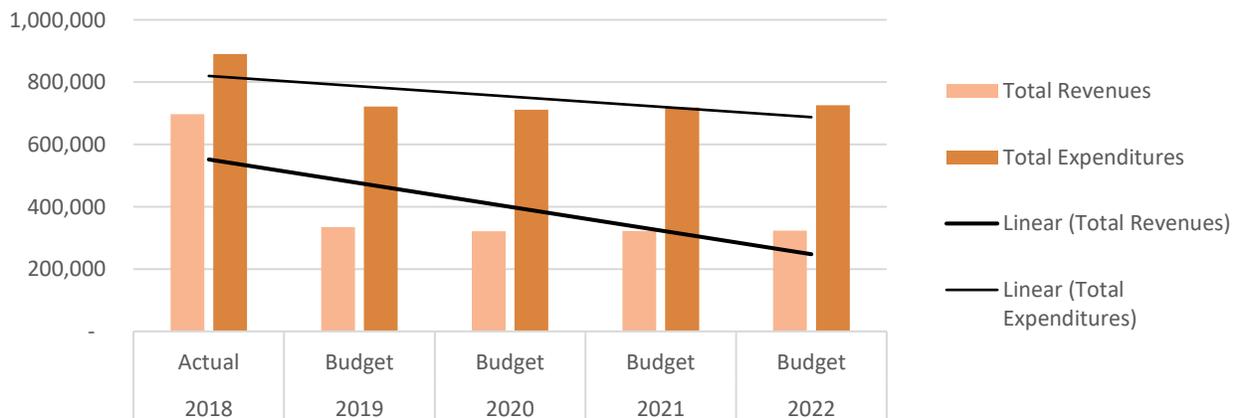
DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	366,067	387,079	390,417	396,389	403,048
State Aids	625,614	245,200	231,500	231,500	231,500
License & Fees	23,856	22,695	26,695	26,695	26,695
Public Charge for Services	45,880	63,649	60,604	61,816	62,434
Intergovernmental Revenue	-	-	-	-	-
Misc. Revenue	1,638	3,500	2,500	2,500	2,500
Total Revenue	1,063,055	722,123	711,716	718,900	726,177
Expense					
Personnel Services	576,651	591,295	605,729	612,489	619,337
Contractual Services	37,172	57,361	42,521	42,945	43,374
Supplies & Expenses	276,012	63,367	63,366	63,366	63,366
Grants, Contributions, Indem	15	100	100	100	100
Capital Outlay	-	10,000	-	-	-
Total Expenditures	889,850	722,123	711,716	718,900	726,177
Net Revenue and Expenditures	173,205	(0)	-	-	(0)

EMPLOYMENT BY JOB CLASSIFICATION

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
First/Mid Level Officials & Mgrs.					
Professionals		5	5	5	5
Technicians/Para-Professionals	5				
Administrative Support	1	1	1	1	1
Total	7	7	7	7	7

Revenue w/o Levy vs Expenditures



POLK COUNTY WISCONSIN
Environmental Services Committee
Department of Land and Water

Program name:

Land and Water

PROGRAM OBJECTIVE:

Reduce runoff from farm fields, feedlots, construction sites, and developed lakeshore.

LINK TO BOARD PRIORITY:

Priority #1 Tourism and recreation, #7 Water quality, #6 Public Health.

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

Implement action items outlined in Polk County Land and Water Resource Management Plan 2019-2029

KEY PROGRAM STRATEGIES 2021

Inventory all agricultural operations in the priority watershed

Conduct site visits/reviews of at least 5 livestock operations

Attempt to initiate farmer led and lakeshore owner led watershed council

Apply for a DNR Lake Protection Grant, gather base line water quality data

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
# of watershed councils	2	2	2	2	2
Acres of cover crops	1,000	1,000	1,500	1,500	1,500
Acres nutrient management plans	1,000	500	1,000	1,500	1,500
Lake mgmt. plans completed assisted	1 2	2 2	1 3	2 3	2 3
Outcome indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Estimated phosphorus reduction (lbs.)	1200	1200	1300	1600	1600

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Milk prices, crop prices, weather, cost-share availability, willingness of participants.

POLK COUNTY WISCONSIN
Environmental Services Committee
Department of Lime Quarry

DEPARTMENT DESCRIPTION:

Limestone aggregate and agricultural lime mining, production and sales.

MISSION:

To serve the farmers, contractors, municipalities, county departments and public by selling lime and limestone products.

LINK TO COUNTY BOARD STRATEGIC GOALS:

- Promote the agricultural industry through a respectable, viable and diverse farm economy
- Design good land use practices that recognize distinctions
- Preserve and enhance the environment

STRATEGIC PRIORITIES:

To continue to assist the agricultural industry through the provision of high-quality, affordable lime products.

PROGRAM OVERVIEW:

The Polk County Lime Quarry is a source of Limestone within the county. We provide a source of Agricultural Lime to farmers and crushed limestone products. Customers include farmers, contractors, landscapers, townships, villages and residents of western Wisconsin.

LIST OF SERVICES BOTH INTERNALLY AND EXTERNALLY PROVIDED BY YOUR DEPARTMENT:

The sale of crushed and broken limestone products such as Ag Lime, landscaping rock and limestone gravel.

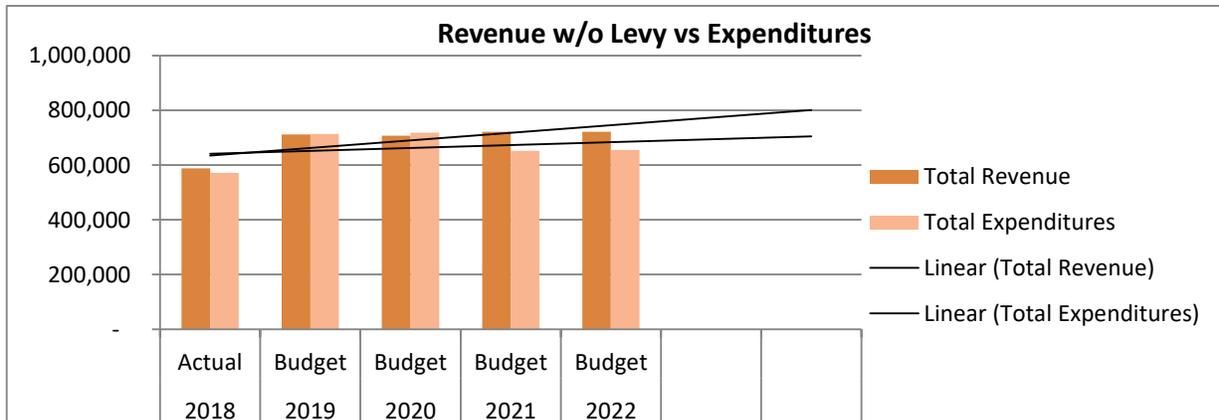
POLK COUNTY WISCONSIN
Environmental Services Committee
Department of Lime Quarry

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
Public Charge for Services	588,268	711,834	707,706	721,861	721,861
Other Financing Sources	-	-	-	-	-
Total Revenue	588,268	711,834	707,706	721,861	721,861
Expense					
Operating Expense	-	-	-	-	-
Personnel Services	242,531	311,872	327,098	330,201	333,345
Contractual Services	133,188	131,217	133,455	134,789	134,789
Supplies & Expenses	73,940	84,556	84,555	84,555	84,555
Fixed Charges	122,330	101,600	103,124	103,124	103,124
Other Grants & Contributions	-	-	-	-	-
Capital Outlay	-	15,000	-	-	-
Cost Reallocation	-	70,000	70,000	-	-
Total Expenditures	571,989	714,244	718,232	652,669	655,813
Net Revenue and Expenditures	16,279	(2,410)	(10,526)	69,192	66,048

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated	2022 Estimated
FTE Employees					
Officials/Administrators	1	1	1	1	1
Technicians/Para-Professionals					
Skilled Craft/Service Maintenance	3.1	3	3.1	3.1	3.1
Total	4.1	4	4.1	4.1	4.1



POLK COUNTY WISCONSIN
Environmental Services Committee
Department of Lime Quarry

PROGRAM NAME:

Lime Quarry

PROGRAM OBJECTIVE:

To serve the farmers, contractors, municipalities, county departments and public by selling lime and limestone.

LINK TO BOARD PRIORITY:

Transportation/Road Condition/Infrastructure, Recreation/Tourism/Parks, and Impact of Stillwater Bridge

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

1. Develop a plan of cash flow for future capital purchases
2. Develop greater efficiencies in crushing operations

KEY PROGRAM STRATEGIES 2021

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
1. Total Tons Sold	68,569	80,000	80,000	85,000	85,000
2. Inventory at year end	23,875	25,000	23,000	20,000	20,000
3. Total Revenue	588,268	711,834	707,706	721,861	721,861

Outcome indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Revenue	\$588,268	\$711,834	\$707,706	\$721,861	\$721,861
Expense	\$571,989	\$716,000	\$722,501	\$722,501	\$722,501

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

POLK COUNTY WISCONSIN
Environmental Services Committee
Department of Land Information

DEPARTMENT DESCRIPTION:

Provides services to the public, businesses, and other government agencies in zoning, planning, survey, real property listing and geographic information systems.

MISSION:

To provide high quality, efficient service to the general public as well as other county departments and agencies in the areas of zoning, planning, survey, real property listing and land information, maintaining and enhancing the county-wide geographic information system.

LINK TO COUNTY BOARD STRATEGIC GOALS:

To serve the public with integrity
To support growth and policies that preserve the natural resources of Polk County
To maintain rural character of Polk County
To regulate land use balancing individual property rights with community interests
To provide adequate infrastructure to support desired types of economic development

STRATEGIC PRIORITIES:

Implement goals set by County Board with solid internal and external services

PROGRAM OVERVIEW:

Zoning: The Zoning division is responsible for administering the Comprehensive Land Use Ordinance, the Shore land-Wetland Ordinance, the Floodplain Ordinance, the Lower St Croix River way Ordinance, the Sanitary Ordinance, the Subdivision Ordinance and maintaining the rural address numbering system.

Survey / Property Listing: The main focus of previous County Surveyors was to finish the remonumentation of the County that began in 1974. From that time until today, over 98% of the 3,100 corners in the County have been remonumented. Currently, much of the County Surveyor's time is devoted to using GPS surveying equipment to map section corners for the parcel mapping project, and maintaining the assessment roll in accordance to Wisconsin law.

Planning: The Planning Division of Polk County continued its work with the County Board to establish their priorities to assist in developing budgets and allocating county resources. Incorporated ECCO training to improve management skills personally and assisted in developing methods for incorporating these techniques into the culture of Polk County management. Preparation continued for the upcoming Comprehensive Plan updating process with data research and process formulation. Development of the trail planning process for the Stower Seven Lakes and Cattail Trails in coordination with Polk County Parks Department.

Geographic Information System: Ongoing creation and maintenance of digital data available on the Polk County website enterprise GIS enhances the service to the public along with operations of the Sheriff Department, Highway Department, Parks Department, Forestry, Land & Water Resources Department and the Public Health Department, along with the many core functions of Polk County Government.

LIST OF SERVICES BOTH INTERNALLY AND EXTERNALLY PROVIDED BY YOUR DEPARTMENT:

Service to the general public as well as other county departments and agencies in the areas of zoning, planning, survey, real property listing and land information, maintaining and enhancing the county-wide geographic information system.

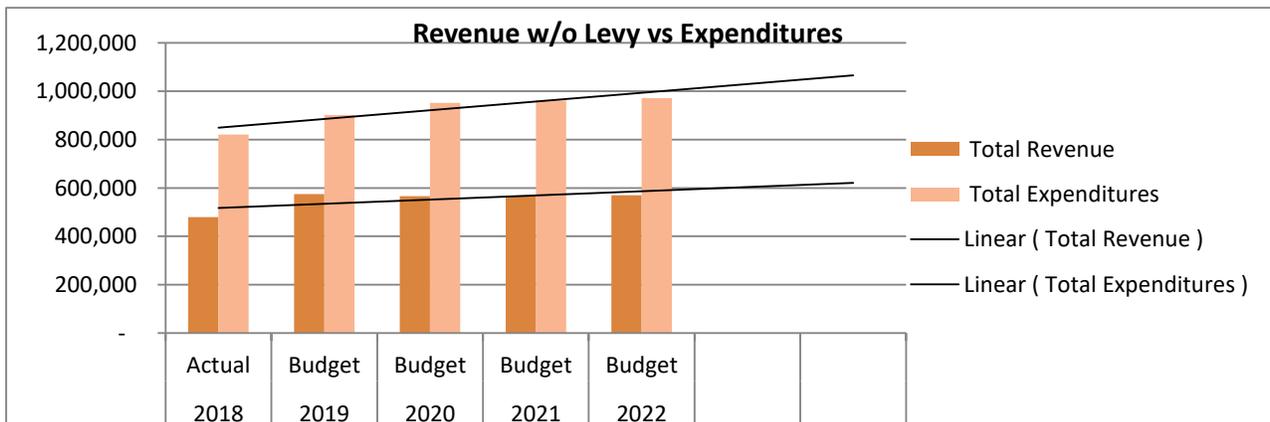
POLK COUNTY WISCONSIN
Environmental Services Committee
Department of Land Information

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	448,034	326,914	385,929	393,082	401,524
State Aids	68,038	80,500	70,000	70,000	70,000
License & Fees	301,475	361,628	371,628	371,628	371,628
Public Charge for Services	97,706	127,500	119,237	121,622	122,839
Misc. Revenue	12,620	5,115	5,115	5,115	5,115
Total Revenue	927,873	901,657	951,909	961,447	971,106
Expense					
Personnel Services	723,575	791,992	823,196	832,079	841,078
Contractual Services	56,244	69,029	68,073	68,728	69,388
Supplies & Expenses	27,419	27,815	27,815	27,815	27,815
Fixed Charges	340	320	325	325	325
Grants, Contributions, Indem	12,937	12,500	12,500	12,500	12,500
Capital Outlay	-	-	-	-	-
Transfers	-	-	20,000	20,000	20,000
Total Expenditures	820,515	901,657	951,909	961,447	971,106
Net Revenue and Expenditures	107,358	(0)	0	-	0

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals	5	5	3	2	2
First/Mid Level Officials and Managers	2	2	1	1	1
Technicians/Para-Professionals			3	3	3
Administrative Support	1	1	1	1	1
Total	9	9	9	8	8



POLK COUNTY WISCONSIN
Environmental Services Committee
Department of Land Information

PROGRAM NAME:

Land Information-Zoning, Survey, GIS, and Planning

PROGRAM OBJECTIVE:

Provide high quality services to the public, businesses, and other agencies in zoning, planning, survey, real property listing and geographic information systems.

LINK TO BOARD PRIORITY:

To serve the public with integrity; To support growth and policies that preserve the natural resources of Polk County; To maintain the rural character of Polk County; To regulate land use balancing individual property rights with community interests; To provide adequate infrastructure to support desired types of economic development.

PROGRAM PERFORMANCE INFORMATION CONTINUED:

KEY PROGRAM STRATEGIES 2020 GIS

1. Analyze, coordinate, design, guide, and implement County GIS enterprise asset management system to support stakeholders throughout the County.
2. Identifies, analyzes, and evaluates trends in the GIS industry to develop appropriate recommendation to key County stakeholders; stays up to date on new technology opportunities relevant to County operations.
3. Coordinate GIS data; load, update and maintain data that is published on the County Online interactive GIS application (<http://polkcowi.wgxtreme.com/>)
4. Administration of the ArcGIS Server infrastructure, including authorizing/optimizing map services and managing ArcGIS Server security.
5. Administration of Polk County's ArcGis Online organization, including content and group creation, security, and organization.
6. Manages all GIS technology licensing and authorization requirements throughout the County.
7. Coordinates with the County Information Technology Department to determine and insure GIS Enterprise compatibility.
8. Spring 2020 Orthoimagery/Aerial Imagery collection as part of WROC.
9. Review and begin to implement Next Generation 911 GIS Data Model.

KEY PROGRAM STRATEGIES FOR 2021

1. Per Wisconsin Act 20, the division prepares the annual Polk County parcel layer by formatting the dataset and tax roll data into a state required searchable format standard. This submittal is necessary in order to execute our county's Strategic Initiative grant agreement and receive the first payment.
2. Coordinates GIS data; load, update and maintain data that is published on the County online interactive GIS map application.
3. Administration of the ArcGIS Server infrastructure and ArcGIS Online Services, optimizing feature services, map services, development of web application(s) (such as the Polk County Recreation Viewer), and authorizing access and security.
4. Next Generation 911 Implementation.
 - a. Work on Next Generation 911 GIS Data Models. Incorporate existing E911 data models into the new models. Ongoing data gathering of new information will be added into new models as time allows.
 - b. Review and update existing 911 Master Street Address Guide (MSAG) entries in order to match the GIS 911 road centerline files.
5. Redistricting per 2020 Census statistics. Work with redistricting committee to produce new County Supervisor Districts and new municipal Ward Districts.
6. Quality Control of existing GIS datasets against the new Polk County 2020 orthoimagery.
7. Analyze, coordinate, design, guide and implement County GIS enterprise asset management system to support stakeholders throughout the County.
8. Identifies, analyzes, and evaluates trends in the GIS industry to develop appropriate recommendations to key County stakeholders; stays up to date on new technology opportunities relevant to county operations.
9. Manage all GIS technology, licensing and authorization requirements throughout the county.
10. Coordinate with the Polk County Information Technology Department to insure proper user access and GIS Enterprise compatibilities.

Key Program Strategies 2021 Planning

11. Work with Environmental Services Committee, key stakeholders, other staff, etc. to develop the process for a full update of the Polk County Comprehensive Plan after the 2020 Census information is released in late 2021.
12. Assist Administration with priority setting and Strategic Planning for the County.
13. Assist in the implementation of the recommendations of the Housing Study currently being conducted
14. Review other county plans for needed updates (Farmland Preservation, Outdoor Recreation, Energy Efficiency and Renewable Energy)

Key Program Strategies 2021 Survey

15. Continue the maintenance of the Public Land Survey System.
16. Assist Administration, county staff and the public with land surveying matters.
17. Determine ordinary high water levels for all major lakes in Polk County.
18. Maintain and update county parcel map.
19. Maintain and modernize the tax assessment database

Key Program Strategies 2021 Zoning

20. Issuance of all zoning related permits in a timely matter
21. Assist Administration, county staff and the public with zoning matters.
22. Fully implement Ascent permitting software
23. Maintain and update all zoning records as required by statute.
24. Fully implement codification of all zoning ordinances.

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2018 Actual	2019 Estimate	2020 Estimate
Sanitary Permits	265	269	269	270	270
Land Use Permits	926	838	838	840	840
Number of PLSS remonumented	100%	100%	100%	100%	100%
Parcels Mapped	Maintenance	Maintenance	Maintenance	Maintenance	Maintenance
GIS Datasets Maintained and enhanced files	Maintenance	104,000	105,500	105,000	113,000

Outcome indicators	2017 Actual	2018 Estimate	2018 Actual	2019 Estimate	2020 Estimate
Self Reported Dollars of New Construction	\$18,965,732	\$28,660,328	\$28,660,328	\$22,000,000	\$25,000,000
Percentage (%) of County PLSS	100	100	100	100	100
Percentage (%) of County Parcels mapped	100	100	100	100	100
GIS Website sessions (measured in October)	12,919	12,131	11,358	12,400	12,500

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Assumptions and factors affecting program performance are the local economy, land values, population growth and employee retention.

POLK COUNTY WISCONSIN
Environmental Services Committees
Department of Forestry

PROGRAM NAME:

Forestry

PROGRAM OBJECTIVE:

Improve wildlife habitat and public access.

PROGRAM OBJECTIVE:

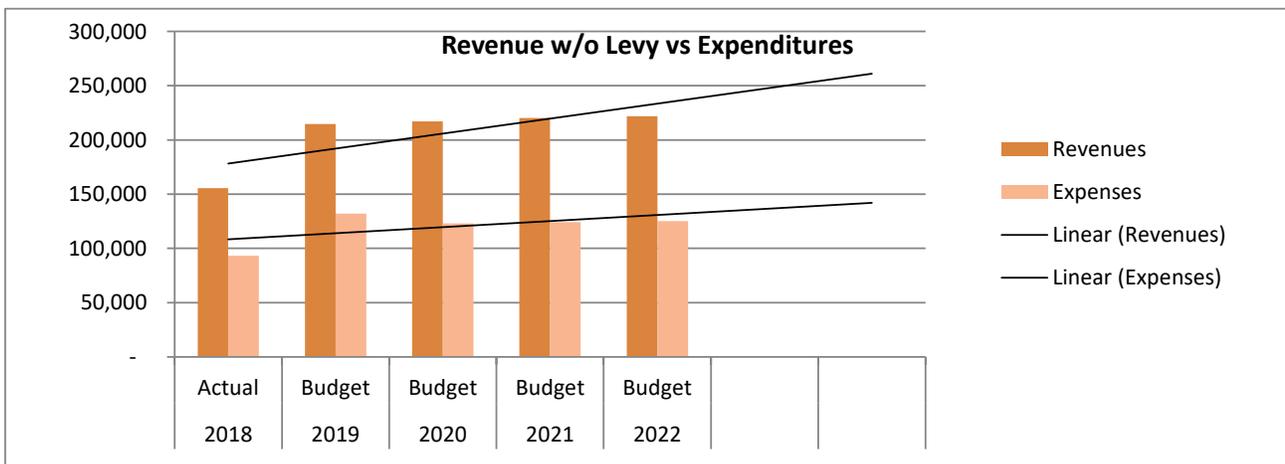
Recreation/Tourism/Parks/Economic Development

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
REVENUES					
General Property Tax	(61,428)	(82,523)	(93,845)	(95,970)	(96,549)
Other Taxes	-	-	-	-	-
State Aids	28,797	60,652	60,652	60,652	60,652
Public Charge for Services	126,646	154,053	156,364	159,491	161,086
Total Revenue	94,015	132,182	123,171	124,173	125,189
Expenses					
Personnel Services	60,180	90,803	81,681	82,636	83,604
Contractual Services	1,738	4,629	4,740	4,787	4,835
Supplies & Expenses	27,488	36,750	36,750	36,750	36,750
Fixed Charges	-	-	-	-	-
Grants, Contributions, Indem	-	-	-	-	-
Cost Reallocation	3,764	-	-	-	-
Total Expenditures	93,170	132,182	123,171	124,173	125,189
Net Revenue and Expenditures	845	0	-	-	0

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated	2022 Estimated
FTE Employees					
Professionals	1	0	1	1	1
Total	1	0	1	1	1



POLK COUNTY WISCONSIN
Environmental Services Committees
Department of Forestry

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	(61,428)	(82,523)	(82,979)	(93,845)	(84,210)
Other Revenues	211,684	214,704	217,016	217,016	220,143
Total Revenue	150,256	132,181	134,037	123,171	135,933
Expense					
Recurrent Expenditure	150,256	132,181	134,037	123,171	135,933
Capital/One-time Expenditure					
Total Expenditure	150,256	132,181	134,037	123,171	135,933
Net Revenue and Expenditures	(0)	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

1. Explore ATV Strategy in town of Sterling
2. Complete Polk County comprehensive 15 year plan
3. Complete activities outlined in 2020 work plan

KEY PROGRAM STRATEGIES 2021

1. Implement 2021-2035 Polk County comprehensive 15 year plan

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimated	2022 Estimate
Timber sale revenue	149,000	149,000	149,000	149,000	149,000
Acres established/reviewed	460	460	460	460	460

Outcome indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimated	2022 Estimate
Timber sales completed	10	10	8	8	8

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Availability of loggers to cut Polk County forest stumpage.

Community Services Division

Division Director: Tonya Eichelt



POLK COUNTY WISCONSIN
Health and Human Service Committee
Department of Public Health

DEPARTMENT DESCRIPTION:

Promoting, Protecting, and Preserving Health Through Partnerships with People and Communities.

MISSION:

Partnering with Communities to Protect and Improve health and well-being.

LINK TO COUNTY BOARD STRATEGIC GOALS:

To Serve the public with integrity; To preserve and enhance the environment.

STRATEGIC PRIORITIES:

- To track and investigate health problems and hazard in the community
- To prepare for and respond to public health emergencies
- To lead efforts to mobilize communities around important health issues
- To link people to needed health services
- To achieve excellence in public health practice through a trained workforce, evaluation, and evidenced based programs
- To develop, apply and enforce policies, laws and regulations that improve health and ensure safety

PROGRAM OVERVIEW:

The Polk County Health Departments provide the 10 Essential Services of Public Health for Polk County Residents. This is accomplished on a foundation of performance management, quality improvement, and adherence to the Public Health Advisory Board (PHAB) standards and measures as a nationally accredited health department.

LIST OF SERVICES BOTH INTERNALLY AND EXTERNALLY PROVIDED BY YOUR DEPARTMENT:

Community Health Improvement Planning (Polk United), Communicable Disease Control, Immunization Program, Lead Poisoning Prevention, Human Health Hazard Control, Radon Information Center, Office of Medical Examiner, General Health Education, Multi-Jurisdictional Collaborative for Tobacco Prevention and Control, Multi-Jurisdictional Public Health Preparedness Consortium, Local Preparedness Planning, Agent for the State for Facility Licensing and Inspection, DNR Well Water Program, Recreational Beach Testing Program, Youth Tobacco Compliance Investigations, Birth to 3 Program, Family Health Benefits Counseling/Badger Care Outreach, Jail Health, Oral Health Services, Pre-Natal Care Coordination, Reproductive Health Services, School Nursing Program, Women, Infant and Children Nutrition Program, Breastfeeding Peer Counseling Program, Fit Families Program, Wisconsin Well Woman Program,

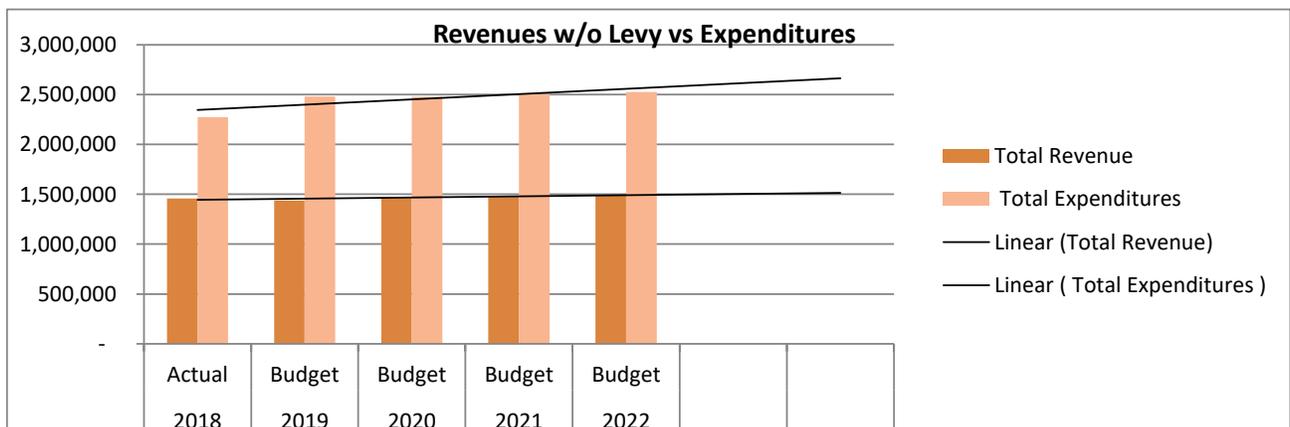
POLK COUNTY WISCONSIN
Health and Human Service Committee
Department of Public Health

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	1,012,544	1,041,876	1,011,279	1,021,581	1,031,742
State Aids	843,068	755,621	787,644	792,377	800,394
License & Fees - Medical Examiner	57,530	52,000	52,000	52,000	52,000
Public Charge for Services	555,170	630,683	626,777	637,313	642,861
Intergovernmental Revenue	3,493	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Revenue	2,471,805	2,480,180	2,477,700	2,503,271	2,526,997
Expense					
Operating Expense	6,742	7,056	7,060	7,060	7,061
Personnel Services	1,786,388	2,060,331	1,984,523	2,006,310	2,028,381
Contractual Services	296,502	228,269	291,462	294,378	296,032
Supplies & Expenses	158,057	157,919	168,718	169,586	169,586
Fixed Charges	17,306	23,931	23,937	23,937	23,937
Grants, Contributions, Indem	8,741	2,674	2,000	2,000	2,000
Transfers	-	-	-	-	-
Total Expenditures	2,273,736	2,480,180	2,477,700	2,503,271	2,526,997
Net Revenue and Expenditures	198,069	-	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees					
Officials/Administrators	1.6	1.6	1	1	1
Professionals	13.62	13.62	15.52	15.52	15.52
Technicians/Para-Professionals	0.32	0.32	0.3	0.3	0.3
Administrative Support	7.05	7.05	5.25	5	5.25
First/Mid Level Officials and Managers	1	1	1.6	1.6	1.6
Total	23.59	23.59	23.67	23.42	23.67



POLK COUNTY WISCONSIN
Health and Human Service Committee
Department of Public Health

PROGRAM NAME:

Public Health

PROGRAM OBJECTIVE:

To improve the health of the community, assure access to care for Polk County inmates, assure access to healthcare financing for Polk County residents, maintain standards for ongoing national accreditation, and to become nationally accredited by Public Health Accreditation Board.

LINK TO BOARD PRIORITY:

Public Health Concerns addressed; Substance abuse problems and issues; Mental Health; Educational Opportunities provided.

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	920,687	925,757	902,139	910,600	918,897
Other Revenues	1,401,731	1,386,304	1,414,421	1,429,690	1,443,255
Total Revenue	2,322,418	2,312,061	2,316,560	2,340,290	2,362,152
Expense					
Recurrent Expenditure	2,130,913	2,312,061	2,316,560	2,340,290	2,362,152
Capital/One-time Expenditure					
Total Expenditure	2,130,913	2,312,061	2,316,560	2,340,290	2,362,152
Net Revenue and Expenditures	191,505	0	(0)	(0)	0

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

1. Develop Polk United to be self sustaining
2. Embed Strategic Plan Division wide.
3. Ensure staffing levels remain constant and sustainable.
4. Maintain Level III Health Department Status
5. Expand PM/QI throughout Community Services Department

KEY PROGRAM STRATEGIES 2021

1. Continue to solicit/encourage financial and in-kind support for Polk United.
2. Continue work with UW Extension on implementation of 2020-2022 Strategic Plan.
3. Evaluate staffing's levels with programming needs to determine sustainability.
4. Continue with Goals and objectives associated with Level III requirements.
5. Incorporate DCF, BH and Business and Operations in PM/QI activities.

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Budget	2020 Budget	2021 Estimate	2022 Estimate
Number of Communicable Disease Investigations	373	250	275	275	275
Number of Marketplace/ Badgercare enrollments	509	375	385	385	385
Number of Human Health Hazard Investigations	62	60	60	60	60
Jail Nursing Services - inmates served	2550	2300	2300	2300	2300
Outcome indicators	2018 Actual	2019 Budget	2020 Budget	2021 Estimate	2022 Estimate
CHA/CHIP community updates will be generated quarterly	Abandon	Abandon	Abandon	Abandon	Abandon
Update community and key stakeholders quarterly on CHA/CHIP workgroups progress and activities on implementation	4	4	4	4	4
80% of inmate health histories will be collected within 14 days of incarceration	0.95	80%	80%	80%	80%
Increase by 5% the number of citizens requesting assistance with their applications for public healthcare financing programs.	DONE	DONE	DONE	DONE	DONE
90% of citizens requesting assistance with their applications for public healthcare financing programs will receive an appointment within one week.	0.95	95%	95%	195%	95%

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Program revenue is declining in Reproductive Health and PNCC programs. Newer staff learning curve. Centralized services provide a different lens for people seeking public assistance.

POLK COUNTY WISCONSIN
Health and Human Service Committee
Department of Public Health

PROGRAM NAME:

Medical Examiner

PROGRAM OBJECTIVE:

To provide medical examiner services to Polk County residents.

LINK TO BOARD PRIORITY:

Updating county services for the future and improving services.

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	91,857	116,119	109,140	110,981	112,845
Other Revenues	57,530	52,000	52,000	52,000	52,000
Total Revenue	149,387	168,119	161,140	162,981	164,845
Recurrent Expenditure	142,823	168,119	161,140	162,981	164,845
Capital/One-time Expenditure					
Total Expenditure	142,823	168,119	161,140	162,981	164,845
Net Revenue and Expenditures	6,564	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

1. Utilize ME data to develop prevention programming.
2. Expand participation in Death Review Teams.
3. Increase Operating budget to provide support to local funeral homes.

KEY PROGRAM STRATEGIES 2021

1. ME data to be utilized at Polk United, BH and DCF levels.
2. ME will work with BH Leadership to participate in adult death reviews.
3. Re-evaluate funding to support local nursing homes.

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Budget	2020 Budget	2021 Estimate	2022 Estimate
Number of Cases	402	375	380	380	380
Number Autopsies	14	27	27	27	27
# Cremation Permits	303	300	350	350	350
Outcome indicators	2018 Actual	2019 Budget	2020 Budget	2021 Estimate	2022 Estimate
Autopsy Contacts	15	25	25	25	25
Timely permits	1	100%	100%	100%	100%

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

No control over the numbers of deaths. Cremation permits continue to rise.

POLK COUNTY WISCONSIN
Health and Human Services Committee
Golden Age Manor

DEPARTMENT DESCRIPTION:

Golden Age Manor is proud to provide long term care and short term rehabilitation to residents of Polk County and surrounding areas. Beyond offering skilled nursing care, in-house physical, occupational and speech therapies are also available. Golden Age Manor has 109 beds, 17 of which have been designated to a special secured Alzheimer's care unit known as Judy's cottage. All 109 beds are Medicaid and Medicare certified.

MISSION:

Provide high quality long term care and short term rehabilitation services to residents of Polk County and surrounding areas utilizing team approach. We strive to care for each of our residents in a professional, compassionate and supportive manner while promoting the highest quality of life and individualized personal care.

LINK TO COUNTY BOARD STRATEGIC GOALS:

To improve the quality of life for all who live, work, and play in Polk County.

STRATEGIC PRIORITIES:

To provide high quality long term and short term care to residents of Polk County and surrounding areas.

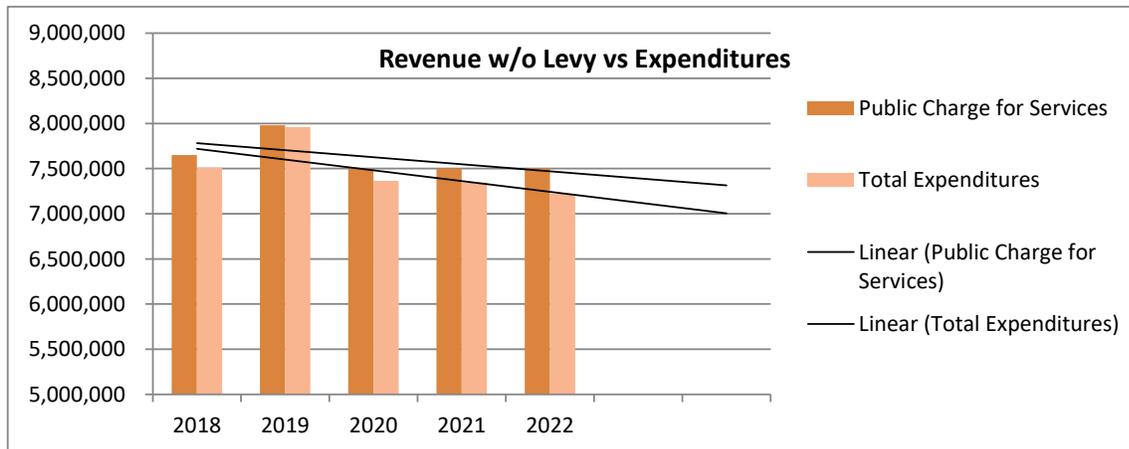
POLK COUNTY WISCONSIN
Health and Human Services Committee
Golden Age Manor

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
Public Charge for Services	7,649,709	7,980,645	7,500,223	7,500,223	7,500,223
Total Revenue	7,649,709	7,980,645	7,500,223	7,500,223	7,500,223
Expense					
Operating Expenses			-	-	
Personnel Services	5,437,560	5,807,906	5,309,488	5,309,488	5,309,488
Contractual Services	820,982	807,976	832,347	832,347	832,347
Supplies & Expenses	890,418	932,157	806,274	806,274	806,274
Fixed Charges	49,551	47,760	52,960	52,960	52,960
Capital Outlay	147,531	200,000	200,000	200,000	200,000
Cost Reallocation	164,677	164,677	164,677	145,041	21,677
Total Expenditures	7,510,719	7,960,476	7,365,746	7,346,110	7,222,746
Net Revenue and Expenditures	138,990	20,169	134,477	154,113	277,477

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1.0
Professionals	9	9	9	22.4	19.2
Technicians/Para-Professionals	21.6	21.6	21.6	9.1	7.8
Administrative Support	4.2	4.2	4.2	4.1	3.3
Skilled Craft/Service Maintenance	74.05	74.05	74.05	63.5	57.1
Total	109.9	109.9	109.9	100.1	88.5



POLK COUNTY WISCONSIN
Health and Human Services Committee
Golden Age Manor

PROGRAM NAME:

Long Term Care

PROGRAM OBJECTIVE:

To provide high quality care to person needing long term skilled nursing care.

LINK TO BOARD PRIORITY

To improve the quality of life for all who live, work and play in Polk County.

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES FOR 2020

Continue to utilize all money in budget for capital improvements of 60+ year old building .

Have a state inspection with 6 or fewer low level Ftags.

Improve quality indicators through QAPI process.

Improve staffing situation despite national labor shortages, by having less than 4 open positions in the nursing department.

KEY PROGRAM STRATEGIES FOR 2021

Continue to improve staffing situation in nursing department by having less than 25% turnover for Nursing Assistant Positions.

Have a state inspection with 5 or fewer low level Ftags.

PROGRAM REVENUES AND EXPENDITURES

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax					
Other Revenues	4,972,311	5,187,419	4,875,145	4,875,145	4,875,145
Total Revenue	4,972,311	5,187,419	4,875,145	4,875,145	4,875,145
Recurrent Expenditure	4,881,967	5,174,309	4,787,735	4,774,972	4,694,785
Capital/One-time Expenditure					
Total Expenditure	4,881,967	5,174,309	4,787,735	4,774,972	4,694,785
Net Revenue and Expenditures	90,343	13,110	87,410	100,173	180,360

KEY PERFORMANCE INDICATORS

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Census	65	68	69	60	61

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Census has been controlled based on staffing coverage which sometime limits admission activity. There is currently a national shortage of nursing assistants which has the potential to greatly affect our program performance.

POLK COUNTY WISCONSIN
Health and Human Services Committee
Golden Age Manor

PROGRAM NAME:

Short Term Rehab - Medicare Part A

PROGRAM OBJECTIVE:

To provide high quality comprehensive care to persons recovering from the effects of injury and illness.

LINK TO BOARD PRIORITY

To improve the quality of life for all who live, work and play in Polk County.

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES FOR 2020

To have a daily census of 8 residents utilizing Medicare Part A or another Medicare Advantage Plan as their primary payer.

To successfully implement new payment structure of PDPM and obtain a therapy contract that is accommodating to this

KEY PROGRAM STRATEGIES FOR 2021

To have a daily census of 8 residents utilizing Medicare Part A or another Medicare Advantage Plan as their primary payer.

Continue to ensure Medicare Suites are attractive and well furnished/equipped for short term stay residents.

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	-	-	-	-	
Other Revenues	1,529,942	1,596,129	1,500,045	1,500,045	1,500,045
Total Revenue	1,529,942	1,596,129	1,500,045	1,500,045	1,500,045
Recurrent Expenditure	1,502,144	1,592,095	1,473,149	1,469,222	1,444,549
Capital/One-time Expenditure					
Total Expenditure	1,502,144	1,592,095	1,473,149	1,469,222	1,444,549
Net Revenue and Expenditures	27,798	4,034	26,895	30,823	55,495

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Census	6	8	7	6	8

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Medicare suites continue to be a positive addition to our facility. These rooms remain mostly full with short term rehabilitation residents.

POLK COUNTY WISCONSIN
Health and Human Services Committee
Golden Age Manor

PROGRAM NAME:

Dementia Care

PROGRAM OBJECTIVE:

To provide safe and secure quality care to persons needing memory care and nursing care.

LINK TO BOARD PRIORITY

To improve the quality of life for all who live, work and play in Polk County.

KEY PROGRAM STRATEGIES FOR 2020

Provide ongoing education to staff of the special care unit to ensure best practices in dementia care are practiced each day.

Implement capital project improvements to provide the safest and most secure environment able.

KEY PROGRAM STRATEGIES FOR 2021

Provide ongoing education to staff of the special care unit to ensure best practices in dementia care are practiced each day.

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	-	-	-	-	-
Other Revenues	1,147,456	1,197,097	1,125,033	1,125,033	1,125,033
Total Revenue	1,147,456	1,197,097	1,125,033	1,125,033	1,125,033
Recurrent Expenditure	1,126,608	1,194,071	1,104,862	1,101,917	1,083,412
Capital/One-time Expenditure					
Total Expenditure	1,126,608	1,194,071	1,104,862	1,101,917	1,083,412
Net Revenue and Expenditures	20,848	3,025	20,172	23,117	41,622

PROGRAM REVENUES AND EXPENDITURES:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Census	16	16	14	16	16

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

There has been an increase in complex behavioral/dementia patients which limits the amount of admissions we take to the dementia unit based on staff and resident safety.

POLK COUNTY WISCONSIN
Health and Human Service Committee
Community Services Department

DEPARTMENT DESCRIPTION:

Polk County Department of Human Services provides the following summary of services for the County. Economic Support - eligibility for state and federal benefits; Behavioral Health - Mental Health/Substance Abuse Clinic, residential/institutional services; community support for vulnerable adults, adult protections abuse/neglect investigations, 24 hour emergency/crisis response; Children and Family Services - abuse/neglect investigations, in-home and out-of-home support services, foster care, children's waiver programs, adjudicated and at-risk juvenile services, residential and treatment care, 24 hour emergency/crisis response.

MISSION:

To assist, empower, and build upon the strengths of the children, youth, and adults in Polk County to achieve positive outcomes.

LINK TO COUNTY BOARD STRATEGIC GOALS:

Improve mental health outcomes; reducing suicides, increasing public safety and public awareness and the success of and participation in treatment programs. Reduce substance abuse problems and improve long term outcomes and public health in Polk County.

LIST OF SERVICES BOTH INTERNALLY AND EXTERNALLY PROVIDED BY YOUR DEPARTMENT:

Department of Children and Families: School Based Social Work, Child Protective Services including initial assessments, ongoing case management, residential services, kinship care, foster home licensing and training, children's long term support services, juvenile justice monitoring.

Income Maintenance: Part of a 10 county consortium (Great Rivers Income Maintenance) that processes eligibility for Medical Assistance, Wisconsin Home Energy Assistance (WHEAP) and Food Share programs.

Behavioral Health Department: Outpatient clinic provides psychiatry, mental health and substance use services to Polk County residents. Other services in the BH Department include Emergency Services (i.e. Crisis and Adult Protective Services), long term and recovery based services including Comprehensive Community Services (CCS), Targeted Case Management (TCM), and Community Support Program (CSP), both purchased and provided services through contracts with outside vendors to provide residential, work, and support services and provided services administered by the Departments Social Work staff. There is a collaborative agreement with the CJCC to provide Treatment Court case management services as well.

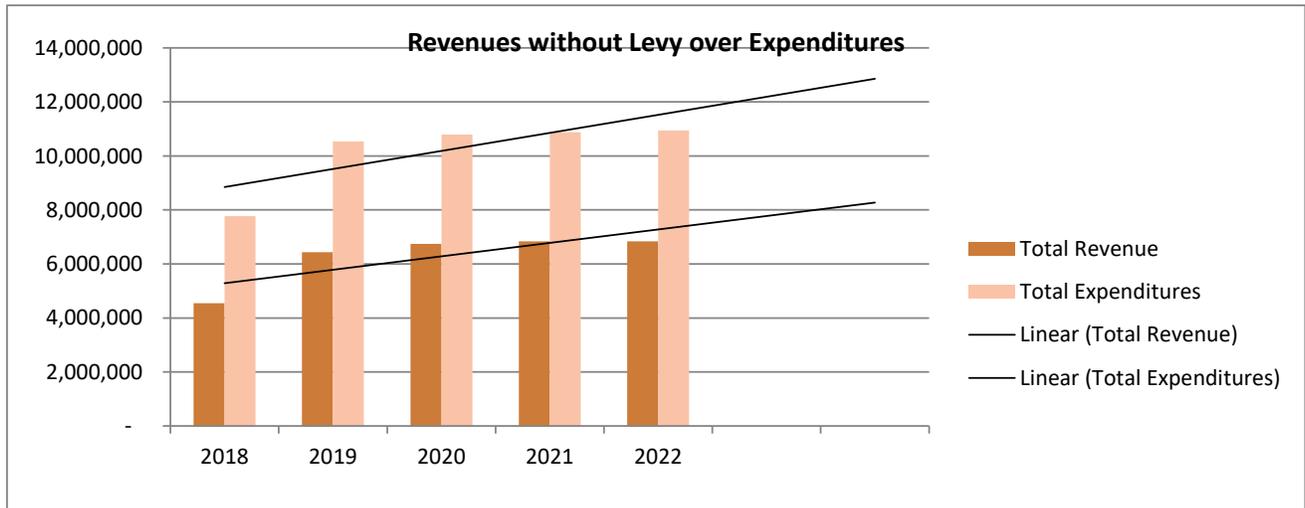
POLK COUNTY WISCONSIN
Health and Human Service Committee
Community Services Department

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	3,005,488	4,097,224	4,043,276	4,043,276	4,104,494
State Aids	4,105,514	5,355,284	5,751,290	5,824,646	5,818,734
Public Charge for Services	442,977	1,041,030	892,922	910,780	919,428
Intergovernmental Revenue	350	10,000	70,320	70,320	70,320
Other Financing Sources	-	30,600	30,000	30,000	30,000
Total Revenue	7,554,329	10,534,138	10,787,808	10,879,022	10,942,976
Expense					
Personnel Services	3,749,418	6,095,434	6,004,647	6,067,781	6,131,735
Contractual Services	3,500,319	3,299,821	3,709,362	3,746,280	3,746,280
Supplies & Expenses	107,817	334,853	369,788	368,950	368,950
Fixed Charges	-	278,994	278,994	278,994	278,994
Grants, Contributions, Indem	416,672	416,892	417,017	417,017	417,017
Capital Outlay	-	8,144	8,000	-	-
Cost Reallocation	-	100,000	-	-	-
Total Expenditures	7,774,226	10,534,138	10,787,808	10,879,022	10,942,976
Net Revenue and Expenditures	(219,897)	(0)	-	(0)	(0)

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
First/Mid Level Officials & Mgrs.				5.7	
Professionals	33	38.85	38.85	40.85	38.85
Technicians/Para-Professionals	1	1	1	1	1
Administrative Support		23	23	23	23
Skilled Craft/Service Maintenance	2	6	6	6	6
Total	37	69.85	69.85	77.55	69.85



POLK COUNTY WISCONSIN
Health and Human Service Committee
Community Services Department

PROGRAM NAME:

Behavioral Health (216)

PROGRAM OBJECTIVE:

Provide services and resources to Polk County Residents in need of mental health and substance abuse services.

LINK TO BOARD PRIORITY:

Improve mental health outcomes; reduce suicides, increase public safety and public awareness and the success of and participation in treatment programs. Reduce substance abuse problems and improve long term outcomes and public health in Polk County.

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	603,565	1,550,338	1,425,835	1,425,835	1,441,257
State Aids	1,617,017	2,816,082	3,014,901	3,038,105	3,045,976
Public Charge for Services	191,372	788,108	670,000	683,400	689,774
Intergovernmental Revenues	0	10,000	70,320	70,320	70,320
Other Revenues	-	30,600	30,000	30,000	30,000
Total Revenue	2,411,954	5,195,128	5,211,056	5,247,660	5,277,327
Expenditure					
Personnel Services	1,073,843	2,912,005	2,752,710	2,781,995	2,811,663
Contractual Services	1,205,268	1,484,975	1,633,167	1,649,322	1,649,322
Supplies & Expenses	32,470	237,964	260,495	259,658	259,658
Fixed Charges	-	140,272	140,272	140,272	140,272
Grants, Contributions, Indem	416,412	416,412	416,412	416,412	416,412
Capital Outlay	-	3,500	8,000	-	-
Cost Reallocation	-	-	-	-	-
Total Expenditure	2,727,993	5,195,128	5,211,056	5,247,660	5,277,327
Net Revenue and Expenditures	(316,039)	0	0	0	(0)

POLK COUNTY WISCONSIN
Health and Human Service Committee
Community Services Department

PROGRAM NAME:

Behavioral Health (216) Continued

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

1. Build capacity in Behavioral Health Department to Reduce Mental Health and Substance Use Problems
 - a. Quarterly review of current community needs and adjusting/maximizing program staff to address those needs, reduce the CCS waitlist, reduce CCS working capital, and address MH and SU problems through outpatient services and intensive case management.

KEY PROGRAM STRATEGIES 2021

- a. Continue quarterly review of current community needs and adjusting/maximizing program staff to address those needs, reduce the CCS waitlist, reduce CCS working capital, and address MH and SU problems through outpatient services and intensive case management.

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Percent of staff using Electronic Health Record appropriately	99%	100%	100%	100%	100%
% Functional Screen Completed (CSP)	79%	75%	75%	75%	75%
% Case Plan in each medical record	100%	100%	100%	100%	100%
All staff receive appropriate training	New in 2020	New in 2020	100%	100%	100%
% client with Informal supports provided	95%	75%	75%	75%	75%
Outcome indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
# key fiscal reports generated from electronic health record	20%	100%	100%	100%	100%
Percent Increase in outpatient clinic revenue	10%	20%	25%	25%	25%
Obtain accurate measure of staff productivity	50%	100%	100%	100%	100%
Eliminate CCS Waitlist	75%	100%	100%	100%	100%

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

1. Staff learning and continuing to build HER

POLK COUNTY WISCONSIN
Health and Human Service Committee
Community Services Department

PROGRAM NAME:

Children and Family (215)

PROGRAM OBJECTIVE:

Provide protection and resources to the children and families in Polk County.

LINK TO BOARD PRIORITY:

Substance abuse problems/issues; Updating county services for the future and improving services; Public protection

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	2,401,923	2,546,886	2,617,441	2,617,441	2,663,237
State Aids	2,488,496	2,539,202	2,736,389	2,786,541	2,772,758
Public Charge for Services	251,604	252,922	222,922	227,380	229,654
Intergovernmental Revenue	349	0	0	0	-
<u>Other Financing Sources</u>					
Total Revenue	5,142,372	5,339,010	5,576,752	5,631,362	5,665,649
Personnel Services	2,675,574	3,183,431	3,251,937	3,285,785	3,320,072
Professional Services	2,295,050	1,814,845	2,076,195	2,096,958	2,096,958
Supplies & Expenses	75,347	96,888	109,293	109,292	109,292
Fixed Charges	-	138,722	138,722	138,722	138,722
Other Grant Contributions	260	480	605	605	605
Capital	-	4,644	-	-	-
Cost Reallocation	-	100,000	-	-	-
Total Expenditure	5,046,231	5,339,010	5,576,752	5,631,362	5,665,649
Net Revenue and Expenditures	96,141	-	-	-	0

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

1. Build the Family Support Worker Program to be able to provide education to parents whose children are placed out of home.

KEY PROGRAM STRATEGIES 2021

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Number of law enforcement trained	ABANDON	N/A	N/A	N/A	N/A
Number of community, faith, civic groups contacted	100%	N/A	N/A	N/A	N/A
0 contracted supervised visits with Positive Alternatives	100%	100%	100%	100%	100%
8 children added to CCS/CLTS caseload	100%	100%	100%	100%	100%
Maintain CST caseload of 5	100%	100%	100%	100%	100%
Increase # of families receiving parenting skills training from new FSW's	25% of families	50% of families	75% of families	75% of families	75% of families
Outcome indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Parenting skills will increase which could lead to shorter time period between removal and reunification		50%	75%	75%	75%
PA contract for supervised visits eliminated	90%	100%	100%	100%	100%
Length of time to reunification will be measured on all cases	5%	100%	100%	100%	100%

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Turnover in DCF management.

POLK COUNTY WISCONSIN
Health and Human Service Committee
Community Services Department

PROGRAM NAME:

Economic Support

PROGRAM OBJECTIVE:

Meet and/or exceed State performance standards for timely application entry and document processing. Meet State performance

LINK TO BOARD PRIORITY:

Updating county services for the future and improving services

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

1. Continue to work with IT to find feasible remote work technology.

KEY PROGRAM STRATEGIES 2021

1. Continue to work with staff to team build.

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Application timeliness standard - 95%	99.10%	100%	100%	100%	100%
Applications processed for Polk County	4,104	n/a	n/a	n/a	n/a
Call Center average speed of answer - less than 12 minutes per call	2 minutes	1	100%	100%	100%
All staff receive appropriate training	New in 2020	New in 2020	100%	100%	100%
Outcome indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Increase # of applications processed for Polk	No Increase	4750	4750	4750	4750
Increase # of applications processed for Polk	Unknown	n/a	n/a	n/a	n/a
Implement remote work according to remote work policy for all eligible Polk County ES workers.	99%	100%	100%	100%	100%

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

1. New workers with significant learning curve.

POLK COUNTY WISCONSIN

Veterans Service Office

DEPARTMENT DESCRIPTION:

To assist veterans, dependents and survivors in obtaining all available federal, state and local veteran benefits. Serve as the veteran's advocate in all matters in accordance with State statute and county policy.

MISSION:

To ensure that all eligible veterans, dependents and survivors obtain 100% of the benefits and assistance they need or desire.

LINK TO COUNTY BOARD STRATEGIC GOALS:

To serve the public with integrity
Improved quality of life

STRATEGIC PRIORITIES:

Maintain highest level of office efficiency and effectiveness, complete conversion of department to "paperless work environment," maintain professional accreditation of DH and staff, and continue to provide strong community presence. Position department for best practices in future Veteran Affairs claims/benefits process.

PROGRAM OVERVIEW:

Veterans office provides assistance to eligible customers via three (3) separate sources: Federal Veteran Benefits, State Veteran Benefits, and local (County) assistance.

LIST OF SERVICES BOTH INTERNALLY AND EXTERNALLY PROVIDED BY YOUR DEPARTMENT:

Internals Include: Coordination with ADRC, Income verifications for HSS (i.e. Foodshare, energy assistance, etc.), Register of Deeds, Law Enforcement, Coroner. External services include: Veteran benefits like Pensions, disability compensation, VA home loans, education programs, property tax relief, VA medical care, VA insurance, burials, veteran cemeteries, burial flags/markers, survivor benefits, retiree services, CHAMPVA, TRICARE, VA Choice program, State aids (i.e. Emergency aid), VORP program, etc.

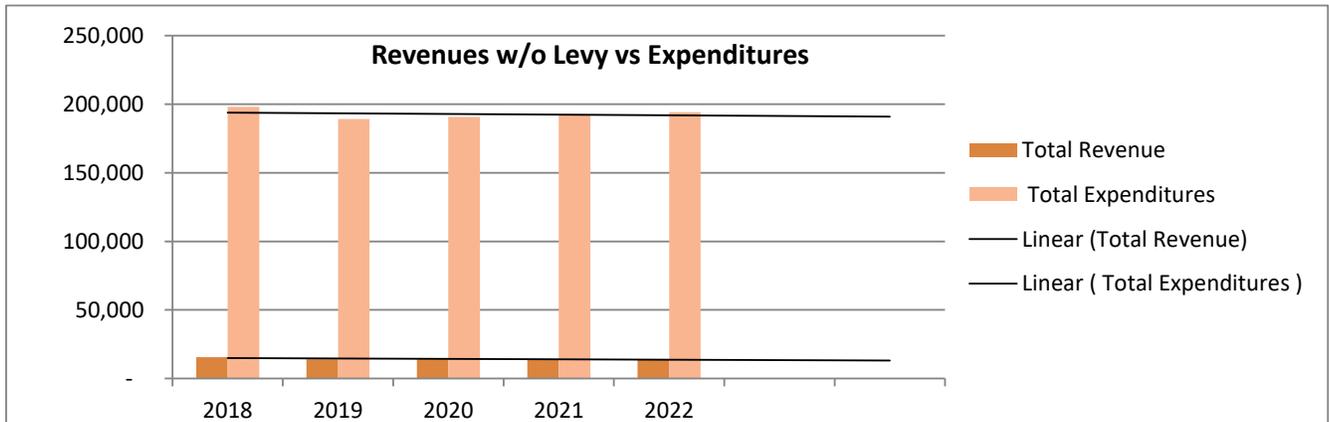
POLK COUNTY WISCONSIN
Veterans Service Office

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	168,712	175,227	176,666	178,378	180,112
State Aids	15,495	14,000	14,000	14,000	14,000
Other Financing Sources					
Total Revenue	184,207	189,227	190,666	192,378	194,112
Expense					
Personnel Services	159,653	147,025	148,324	149,975	151,647
Contractual Services	5,103	5,911	6,051	6,112	6,174
Supplies & Expenses	12,819	19,291	19,291	19,291	19,291
Grants, Contributions, Indem	20,532	17,000	17,000	17,000	17,000
Cost Reallocation	-	-	-	-	-
Total Expenditures	198,107	189,227	190,666	192,378	194,112
Net Revenue and Expenditures	(13,900)	-	-	0	0

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Administrative Support	1	1	1	1	1
Total	2	2	2	2	2



POLK COUNTY WISCONSIN
Veterans Service Office

PROGRAM NAME:

Veterans Services

PROGRAM OBJECTIVE:

To improve quality of life for County veterans, families and dependents via access to Federal, State, and County veteran benefits.

LINK TO BOARD PRIORITY:

To serve the public with integrity; improved quality of life.

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES FOR 2020:

Conduct public outreach to connect with returning National Guard unit

Use social media to announce VA changes and county events

KEY PROGRAM STRATEGIES FOR 2021:

Maintain professional qualifications and accreditations

Increase advertisement of office function and Telehealth capabilities

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Federal Claims (All)	205	205	205	205	205
Work Actions (POA, ltrs, evidence, etc.)	300	300	300	300	300
Misc. Actions (non-Claim)	180	180	180	180	180
VA Medical Enrollments	75	75	75	75	75
Aid to Needy Vet Grants (ANV)	7	7	7	7	7
State Cemetery Applications	5	5	5	5	5
Homeless Shelter Referrals	6	6	6	6	6
Vet Transportation Miles	75,000	75,000	75,000	75,000	75,000
VSC Applications	15	15	15	15	15
Cemetery Aid Applications	12	12	12	12	12
Outcome indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
VA Comp/Pension/DIC to County	\$12,000,000	\$12,000,000	\$12,000,000	\$12,000,000	\$12,000,000
VA Medical Care to County Vets	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000
ANV Financial Support	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
WDVA CVSO Grant	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
WDVA Transportation Grant	\$4,750	\$4,750	\$4,750	\$4,750	\$4,750
Cemetery Aid	\$1,900	\$2,000	\$2,000	\$2,000	\$2,000
VSC Aid	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

1. Local National Guard unit has left on deployment. Should increase office traffic once the unit returns
2. Department Facebook page is up and running. Will be used to update veterans with VA updates/changes, and to notify of any upcoming events.

POLK COUNTY WISCONSIN
Health and Human Service Committee
ADRC: AGING AND DISABILITY RESOURCE CENTER

DEPARTMENT DESCRIPTION:

The ADRC provides information to and oversees the provision of services to seniors, those with disabilities and their families, including the Aging programs of nutrition and transportation for the elderly. The ADRC is a central source of reliable and objective information about a broad range of programs and services. They help people understand and evaluate the various options available to them. By enabling people to find resources in their communities and make informed decisions about long-term care, we help people conserve their personal resources, maintain self-sufficiency and delay or prevent the need for potentially expensive long-term care.

MISSION:

The mission of the Aging and Disability Resource Center is to empower and support seniors, people with disabilities and their families by providing useful information and finding the help people seek. The ADRC is a central source of information, assistance and access to community resources.

LINK TO COUNTY BOARD STRATEGIC GOALS:

To improve the quality of life for all who live in Polk County and to serve and represent the public with integrity.

STRATEGIC PRIORITIES:

To serve the community by meeting their needs of information and assistance (related to aging, disabilities, and caregiving) as efficiently as possibly with great customer service.

PROGRAM OVERVIEW:

The ADRC provides information on a broad range of programs and services, helps people understand the various long-term care options available to them, helps people apply for programs and benefits, and serves as the access point for publicly funded long-term care. The provision of Transportation and Nutrition are provided through the Aging Programs within the ADRC.

LIST OF PROGRAMS PROVIDED BY YOUR DEPARTMENT:

*Benefit Counseling *Information and Assistance *Option Counseling *Enrollment Counseling *Community
Education/Prevention Programming *Caregiver Support *Home delivered meals/Congregate dining *Transportation Services

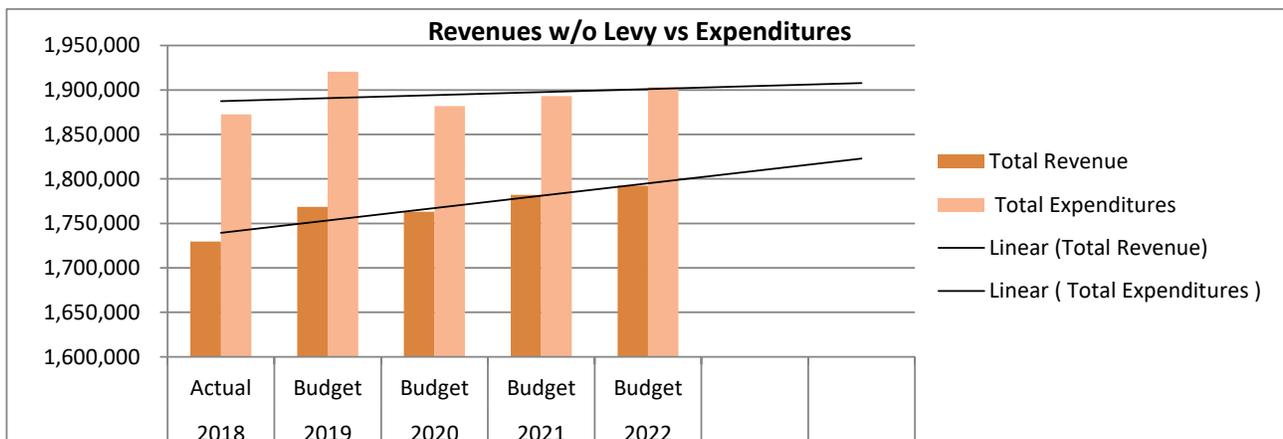
POLK COUNTY WISCONSIN
Health and Human Service Committee
ADRC: AGING AND DISABILITY RESOURCE CENTER

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	110,785	110,785	110,785	110,785	110,785
State Aids	1,579,955	1,644,072	1,631,268	1,645,501	1,654,287
License & Fees	-	-	-	-	-
Public Charge for Services	149,607	124,000	132,000	136,766	138,079
Intergovernmental Revenue	-	-	-	-	-
Misc. Revenue	-	600	-	-	-
Total Revenue	1,840,347	1,879,457	1,874,053	1,893,052	1,903,151
Expense					
Personnel Services	883,331	958,369	923,717	933,686	943,785
Contractual Services	79,800	86,120	126,330	127,593	127,593
Supplies & Expenses	271,912	288,113	264,411	264,411	264,411
Fixed Charges	29,061	33,000	33,533	33,533	33,533
Grants and Other Contributions	565,884	512,355	533,829	533,829	533,829
Capital Expenditures	42,484	42,500	-	-	-
Total Expenditures	1,872,472	1,920,457	1,881,820	1,893,052	1,903,151
Net Revenue and Expenditures	(32,126)	(41,000)	(7,767)	(0)	(0)

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals	6.6	6.6	6.6	5.6	6.6
Administrative Support	2	2	2	3	2
First/Mid Level Officials and Managers	1	1	1	1	1
Skilled Craft/Service Maintenance	2.3	2.3	2.3	5.28	2.3
Total	12.9	12.9	12.9	15.88	12.9



POLK COUNTY WISCONSIN
Health and Human Service Committee
ADRC: AGING AND DISABILITY RESOURCE CENTER

PROGRAM NAME:

Information, assistance and counseling

PROGRAM OBJECTIVE:

This program provides a central source of information about a broad range of community resources and benefits of interest to people age 60+ and adults with disabilities of all incomes and their caregivers. ADRC customers are helped to understand the various short and long term care options and benefits available, how to use their personal resources wisely and delay or reduce the demand for public funding for services.

LINK TO BOARD PRIORITY:

Senior Citizens and Veterans-increase information and assistance through ADRC

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	-				-
Other Revenues	899,372	919,709	916,899	926,779	932,030
Total Revenue	899,372	919,709	1,060,391	1,060,391	1,137,000
Expense					
Recurrent Expenditure	973,686	998,638	978,546	984,387	989,639
Total Expenditure	973,686	998,638	978,546	984,387	989,639
Net Revenue and Expenditures	(74,314)	(78,928)	81,845	76,004	147,361

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

The focus will be on the changing demographics and what each community can do to prepare. The activities will include educating ourselves as an agency then doing outreach and community education on the topic.

KEY PROGRAM STRATEGIES 2021

The strategies of 2021 will be somewhat dependent on the outcome of the 2020 education efforts. What we learn from our individual community meetings on what we can do to help in preparations.

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Average # of consumer assistance events** per month by I&A Specialists	420	395	450	450	450
Yearly number of opened cases by benefit specialists	1,600	2,788	1,600	2,500	2,500
Outcome indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
95% of individuals completing satisfaction survey will report services provided were helpful and met their needs for making informed decisions.	97%	98.5%	98%	98%	98%
95% of individuals responding to surveys will indicate information and education provided met or exceeded their expectations	97%	98.4%	98%	96%	96%

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Small number of individuals willing to complete surveys may lead to drastic change in percentage with one upset person.

**Consumer events: range in time & involvement from phone calls with easy answers to options counseling that may take multiple home visits and weeks to conclude.

POLK COUNTY WISCONSIN
Health and Human Service Committee
ADRC: AGING AND DISABILITY RESOURCE CENTER

PROGRAM NAME:

Nutrition

PROGRAM OBJECTIVE:

This program is to provide a nutritious meal, daily check, nutrition educational and opportunities to volunteer. This includes home delivered meals through the county and Senior Dining Congregate sites. It also includes Senior Farmers' Market Vouchers Program.

LINK TO BOARD PRIORITY:

Senior Citizens and Veterans-increase information and assistance through ADRC

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	110,785	110,785	110,785	110,785	110,785
Other Revenues	830,190	848,963	846,369	855,488	860,336
Total Revenue	940,975	959,748	957,154	966,273	971,121
Expense					
Recurrent Expenditure	898,787	921,819	903,274	908,665	913,513
Capital/One-time Expenditure					
Total Expenditure	898,787	921,819	903,274	908,665	913,513
Net Revenue and Expenditures	42,188	37,928	53,880	57,608	57,608

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

- Set up each kitchen with a computer to do monthly reporting as well as new timesheet responsibilities.
- Ensure each kitchen is equipped with all necessities to effectively take part in the Sustainable Kitchens program.

KEY PROGRAM STRATEGIES 2021

- Focus on "the new old" and how to bring younger elders into the dining experience.

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Number of meals served in the entire service area	65,195	63,100	65,000	63,100	65,000
Outcome indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
95% of individuals completing satisfaction survey will report meals provided were helpful in remaining independent.	92%	98%	98%	98%	98%

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

- Entire service area is Polk and Burnett Counties combined.
- Small number of survey responses leads to individual responses having a significant impact on percentages.

Public Works Division

Division Director: Emil Norby



POLK COUNTY WISCONSIN
Public Safety and Highway Committee
Department of Clerk of Circuit Court

DEPARTMENT DESCRIPTION:

The Clerk of Court's Office performs administrative duties for the court, including jury management, court financial management, court record management, recording of judgments, collections and enforcement of all court ordered financial obligations. The Clerk of Court is to follow all Wisconsin Statutes. The department disseminates information to the public on procedures to file: small claims, divorce actions, restraining orders, civil matters, and other case filings. The Clerk of Court's Office is charged with all record keeping, monitoring and scheduling of court cases including, but not limited to: small claims, civil, family, criminal, traffic, and appeals. A Court Commissioner is also appointed in each county and is included in the Clerk of Court Department. A Court Commissioner is a judicial official who has powers similar to a Circuit Court Judge. The Court Commissioner handles a variety of civil, family, traffic/forfeiture, criminal and probate matters.

CLERK OF CIRCUIT COURT MISSION:

To assist our Circuit Court and customers in the most efficient and complete manner in accordance with State statute and County policy. As local Court administrative personnel, Clerks of Circuit Court are at the center of a wide variety of activities and work daily with several agencies and customers, Law Enforcement, the legal community, local, State and Federal agencies. Businesses and the general public depend upon the Office of the Circuit Court to assist in a wide range of administrative tasks.

CLERK OF CIRCUIT COURT VISION:

Our vision for Polk County Clerk of Court's Office is to continue to streamline court operations to increase access and convenience for all users. We strive to offer the highest level of service to court users while responsibly using and accounting for our county funded resources.

LINK TO COUNTY BOARD STRATEGIC GOALS:

To serve the Court and the public with integrity and professionalism.

STRATEGIC PRIORITIES:

To serve and represent the public with integrity.

PROGRAM OVERVIEW:

The Clerk of Circuit Court Office is the official record management for Polk County Court System. We perform many administrative duties including jury management, financial management, record management, collection and enforcement of all court ordered financial obligations. Provide general information to the public regarding small claims, family, and civil filings, as well as other procedural information requested.

LIST OF SERVICES BOTH INTERNALLY AND EXTERNALLY PROVIDED BY YOUR DEPARTMENT:

Assist court with scheduling
Daily court clerking
Provide service to public regarding proper filing and assist in filing
Assist with setting up payment plans
Provide information to collection agencies regarding past due accounts
Assist other departments and legal firms on balances of court ordered obligations
Some of the departments/services that we communicate with on a daily basis are: Public Health, Child Protections, Other Counties and Circuit Courts, Administration, Corp Counsel, Sheriffs Department, Probation, Dept. of Justice, etc.

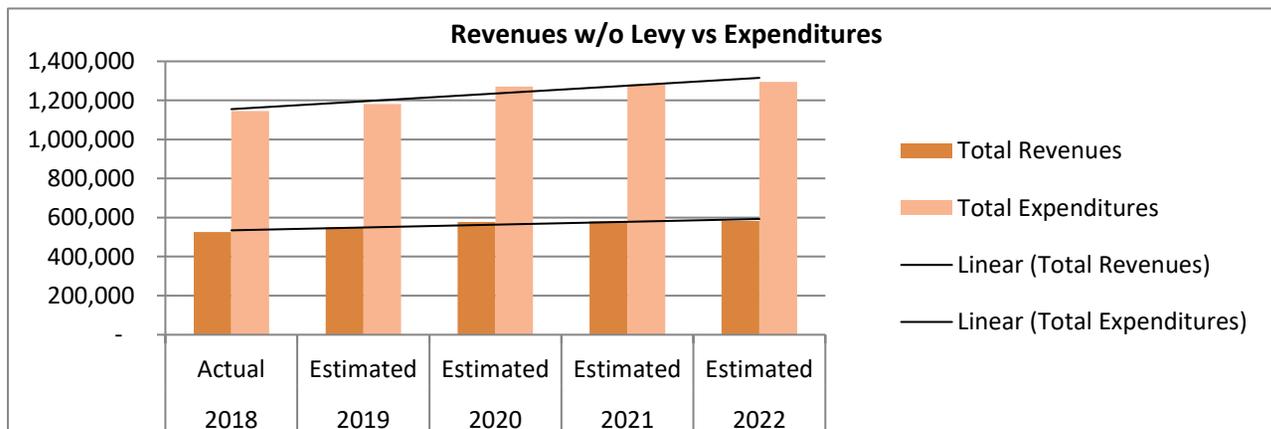
POLK COUNTY WISCONSIN
Public Safety and Highway Committee
Department of Clerk of Circuit Court

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	663,819	631,887	692,786	701,379	712,023
State Aids	189,577	186,705	221,705	221,705	221,705
Fine and Forfeitures	142,368	177,700	152,100	152,100	152,100
Public Charge for Services	193,808	185,711	203,497	207,567	209,546
Misc. Revenue	451				
Other Financing Sources					
Total Revenue	1,190,023	1,182,003	1,270,088	1,282,751	1,295,374
Expense					
Personnel Services	711,992	752,716	790,101	798,691	807,392
Contractual Services	327,846	321,544	397,844	401,916	405,838
Supplies & Expenses	36,410	37,144	37,143	37,144	37,144
Fixed Charges	-	-	-	-	-
Grants, Contributions, Indem	-	-	-	-	-
Cost Reallocation	69,259	70,600	45,000	45,000	45,000
Total Expenditures	1,145,507	1,182,003	1,270,088	1,282,751	1,295,374
Net Revenue and Expenditures	44,516	-	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2018 Actual	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals	1	1	1	1	1
Administrative Support	10	10	10	10	10
Total	12	12	12	12	12



POLK COUNTY WISCONSIN
Public Safety and Highway Committee
Department of Clerk of Circuit Court

PROGRAM NAME:

Circuit Court: Case Filing and Management

PROGRAM OBJECTIVE:

Prompt and accurate filing of all information necessary for the functioning of the court system and the Clerk of Court Office.

LINK TO BOARD PRIORITY:

Updating county services for the future and improving services.

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

1. Continue with implementation of e-filing.
2. Collaborate with interoffice agencies to decrease costs of court cases.
3. Continue collections on owed monies along with continuation of tax intercept and other means of collections.

KEY PROGRAM STRATEGIES 2021

1. Continue collections on owed monies along with continuation of tax intercept and other means of collections.
2. Collaborate with interoffice agencies to decrease costs of court cases.

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate
Number of Case files	5,482	5,337	5,337	5,337	6,573
Family	256	254	254	254	302
Civil	385	369	369	369	492
Criminal (CM,CF,CT)	1,050	1,018	1,018	1,018	1,222
Paternity	16	14	14	14	16
Juvenile	155	159	159	159	170
Small Claims	859	1,010	1,010	1,010	1,101
Traffic	2,761	1,859	1,859	1,859	3,270
Forfeitures	434	392	392	392	507
Group Files	340	262	262	262	393
Outcome indicators	2017 Actual	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate
Number of re-opened cases due to Clerk error	0	0	0	0	0
Number of approx. calls received yearly on case filings	19,050	15,000	24,000	24,500	24,500

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Drug addiction and mental health issues are increasing criminal and juvenile filings, increasing guardian ad litem and court-appointed attorney fees.

POLK COUNTY WISCONSIN
Public Safety and Highway Committee
Department of District Attorney and Victim/Witness Services

DEPARTMENT DESCRIPTION:

This department prosecutes criminal cases, assists in the administration of justice and delivers victim rights through two divisions: The District Attorney's Office and Victim/Witness Services.

MISSION:

To administer justice while delivering high quality public service to all citizens in an effective, professional and efficient manner.

LINK TO COUNTY BOARD STRATEGIC GOALS:

To strengthen law enforcement's relations with the public; enhancing the quality of life for the citizens of Polk County. Ensure crime victims are treated with sensitivity, fairness, compassion and respect.

STRATEGIC PRIORITIES:

To serve and represent the public with integrity.

PROGRAM OVERVIEW:

Prosecution of Criminal Cases

LIST OF SERVICES BOTH INTERNALLY AND EXTERNALLY PROVIDED BY YOUR DEPARTMENT:

Review Law Enforcement Reports and make charging decisions
Notify any victims of rights, court process and hearings associated with case
Prosecution of case including: Initial Appearances, Status Hearings, Preliminary Hearings, Final Pre-Trials and Sentencings
Communicate with Law Enforcement of case detail and investigation
Meet with Defense to discuss possible resolution of case
Confer with victims with regards to their feelings on prosecution
Attend trainings to keep updated on current procedures and law

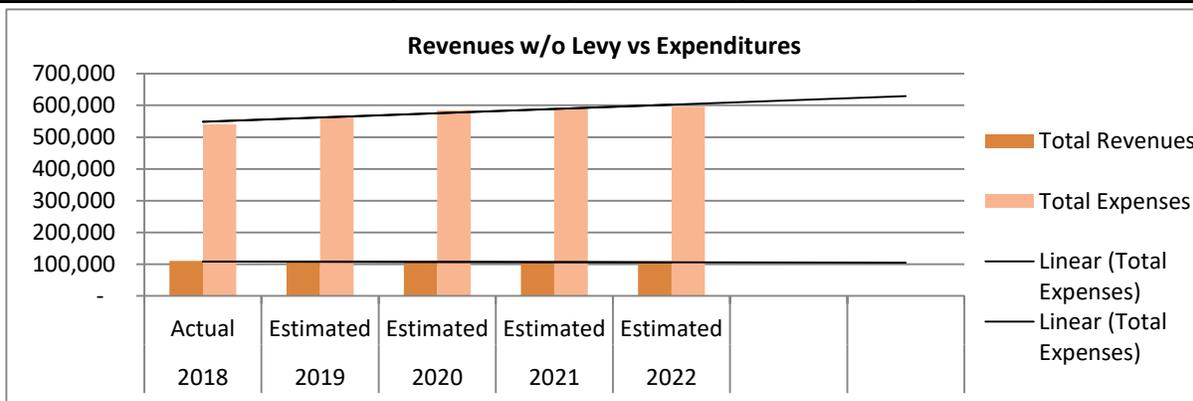
POLK COUNTY WISCONSIN
Public Safety and Highway Committee
Department of District Attorney and Victim/Witness Services

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	447,709	461,203	478,984	483,619	488,709
State Aids	70,582	65,791	65,791	65,791	65,791
Fine and Forfeitures	3,506	591	591	591	591
Public Charge for Services	36,344	38,684	39,264	40,049	40,449
Other Financing Sources					
Total Revenue	558,141	566,269	584,630	590,050	595,540
Expense					
Personnel Services	487,138	502,011	520,688	525,844	531,068
Contractual Services	16,998	26,544	26,217	26,480	26,746
Supplies & Expenses	35,476	36,914	36,914	36,914	36,914
Fixed Charges	420	800	812	812	812
Total Expenditures	540,032	566,269	584,630	590,050	595,540
Net Revenue and Expenditures	18,109	-	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees					
Officials/Administrators					
Administrative Support	4	4	4	4	4
Professionals					
First/Mid Level Officials and Managers	1	1	1	1	1
Technicians/Para-Professionals	2	2	2	2	2
Total	7	7	7	7	7



POLK COUNTY WISCONSIN
Public Safety and Highway Committee
Department of District Attorney and Victim/Witness Services

PROGRAM NAME:

District Attorney

PROGRAM OBJECTIVE:

Prosecution of Criminal Case Load

LINK TO BOARD PRIORITY:

Public Safety / Substance Abuse

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

Organize Polk County Justice Collaborating Counsel to a County Funded Entity expanding programs for treatment.

KEY PROGRAM STRATEGIES 2021

Create New Diversion Programs: Traffic, Juvenile, OWI and Methamphetamine

Lobby for additional Assistant District Attorney

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	370,368	379,619	391,264	394,458	398,089
Other Revenues	39,850	39,275	39,855	40,640	41,040
Total Revenue	410,218	418,894	431,119	435,098	439,129
Recurrent Expenditure	393,823	418,894	431,119	435,098	439,129
Capital/One-time Expenditure					
Total Expenditure	393,823	418,894	431,119	435,098	439,129
Net Revenue and Expenditures	16,395	-	-	-	-

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Estimate	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate
County Ordinances Charged	118	119	129	157	167

Outcome indicators	2018 Estimate	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate
Diversion Cases	40	30	43	47	52

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

The District Attorney would like to have additional options when making charging decisions. The weight of these decisions go to previous criminal activity, degree of incident, victims or restitution involved and educating offender.

POLK COUNTY WISCONSIN
Public Safety and Highway Committee
Department of District Attorney and Victim/Witness Services

PROGRAM NAME:

Victim Witness

PROGRAM OBJECTIVE:

Ensure each and every victim has the opportunity to exercise their rights per Chapter 950.

LINK TO BOARD PRIORITY:

Public Safety / Mental Health

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	77,341	81,583	87,719	89,160	90,619
Other Revenues	70,582	65,791	65,791	65,791	65,791
Total Revenue	147,923	147,374	153,510	154,951	156,410
Recurrent Expenditure	146,208	147,374	153,510	154,951	156,410
Capital/One-time Expenditure					
Total Expenditure	146,208	147,374	153,510	154,951	156,410
Net Revenue and Expenditures	1,715	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

1. Training to assist child sexual assault victims.
2. Renew and update victim forms and pamphlets.
3. Activate Coordinated Community Response Team.

KEY PROGRAM STRATEGIES 2021

1. Personalize victim services for more comfortable court experience.
2. Juvenile case training.
3. Create better confidentiality for victims of sensitive crimes.

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Victims and Witness Assisted	1,686	1,582	1,724	1,879	2048

Outcome indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Victims Exercising Rights	203	367	223	246	268
Restitution Requests	134	117	147	162	176

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

To assist victims properly, it is essential to have accurate initial contact information from Law Enforcement and keep victim information up to date as case progresses. Victim Witness must reach out to victims to make sure accurate restitution figures are collected and convey support to victims during court process.

POLK COUNTY WISCONSIN
General Government Committee
Buildings Department

DEPARTMENT DESCRIPTION:

Buildings/property is responsible for maintenance and improvement of county facilities and, beginning in 2013, vehicles other than highway and public safety.

MISSION:

To preserve and to extend the useful life to the existing facilities, as well as keep environmental safe for the public, updated technology maintaining cost conscious and assist in planning and design for additional county buildings as required.

LINK TO COUNTY BOARD STRATEGIC GOALS:

Infrastructure/Equipment

Updating County Services for the Future and Improving Services

STRATEGIC PRIORITIES:

Implement the building remodeling/update for the Government Center by brings together all stake holders, CM and Architect.

PROGRAM OVERVIEW:

Maintenance of County campus and facilities.

LIST OF SERVICES BOTH INTERNALLY AND EXTERNALLY PROVIDED BY YOUR DEPARTMENT:

Billing and invoicing, Annual grants, Update website, Overview budget, Advertising, Liaison fair/museum, Selling tax deed properties, Manage fleet vehicle-ordering, selling, maint., Enter Hauler reports

Update signage, Order/manage supplies, Heating and cooling equipment, Janitorial services, HVAC monitoring of facilities, Facility security ,Phone system

POLK COUNTY WISCONSIN
General Government Committee
Buildings Department

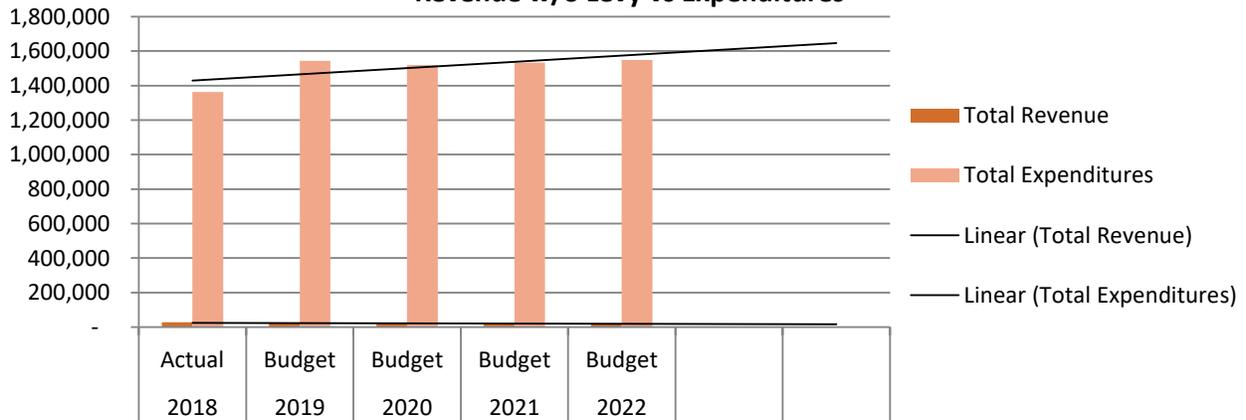
DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	1,773,635	1,523,974	1,499,015	1,514,267	1,514,267
Misc. Revenue	27,145	20,400	20,400	20,400	20,400
Other Financing Sources	-	-	-	-	-
Total Revenue	1,800,780	1,544,374	1,519,415	1,534,667	1,534,667
Expense					
Personnel Services	455,441	501,644	547,110	553,209	559,387
Contractual Services	583,192	811,362	847,838	856,315	864,879
Supplies & Expenses	55,755	61,067	41,067	41,067	41,067
Fixed Charges					
Debt Service					
Grants, Contributions, Indem					
Capital Outlay	216,013	110,800	33,400	31,718	53,400
Cost Reallocation	52,000	59,500	50,000	51,682	30,000
Total Expenditures	1,362,401	1,544,374	1,519,415	1,533,991	1,548,733
Net Revenue and Expenditures	438,379	-	-	676	(14,066)

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees					
Officials/Administrators					
Professionals					
Administrative Support					
Skilled Craft/Service Maintenance			9.9	9.9	9.9
Total	0	0	9.9	9.9	9.9

Revenue w/o Levy vs Expenditures



POLK COUNTY WISCONSIN
General Government Committee
Buildings Department

PROGRAM NAME:

Fleet

PROGRAM OBJECTIVE:

Provide vehicles for Polk County Employees to utilize for business purposes. (Other than Public Safety and Highway)

LINK TO BOARD PRIORITY:

Fleet Vehicles

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax					
Other Revenues	151,496	121,150	159,771	159,771	159,771
Total Revenue	151,496	121,150	159,771	159,771	159,771
Expense					
Recurrent Expenditure	153,374	121,150	159,771	159,771	159,771
Capital/One-time Expenditure					
Total Expenditures	153,374	121,150	159,771	159,771	159,771
Net Revenue and Expenditures	(1,878)	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2021

Upgrade of vehicles due for Trade or replacement

KEY PROGRAM STRATEGIES 2022

Upgrade of vehicles due for Trade or replacement

KEY PERFORMANCE INDICATORS:

Output Indicators	2018 Actual	2019 Actual	2020 Estimate	2021 Estimate	2022 Estimate
Work orders completed	1143	1391	1391	1391	1391
Fleet trips managed	2,125	2,424	2,424	2,424	2,424
Outcome Indicators	2018 Actual	2019 Actual	2020 Estimate	2021 Estimate	2022 Estimate
Maintenance cost per sq. foot	4.56	5.02	5.02	5.02	5.02
Avg number of cars available per day	2	2	2	2	2

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Vehicle utilization and cost of leases influence the performance. If vehicles don't get usage then it becomes cost prohibitive to lease for Polk County use.

POLK COUNTY WISCONSIN
Public Safety Committee
Department of Law Enforcement

DEPARTMENT DESCRIPTION:

To provide law enforcement services, emergency 911 communication services, jail facilities and emergency management services to the entire county population.

MISSION:

To provide professional, ethical and respectful law enforcement services to the citizens and visitors of Polk County. We believe that the best way to achieve a safe environment is through a cooperative partnership with our community. We, the men and women of the Polk County Sheriff's Department, pledge to serve our community with integrity, honor and courage.

LINK TO COUNTY BOARD STRATEGIC GOALS:

Promoting safe communities provides an attractive enforcement of economic development and business growth. Law enforcement presence in the primary schools promotes higher quality educational environment. Strong law enforcement presence promote voluntary compliance with traffic laws resulting in safer communities.

STRATEGIC PRIORITIES:

Continue to develop and plan for a permanent site for use of force and firearms training. Expand our Crisis Intervention Program and training. Implement video visitation in the Jail. Enterprise Software upgrade in Dispatch.

PROGRAM OVERVIEW:

To provide law enforcement services, emergency 911 communication services, jail facilities and emergency management services to the entire county population.

LIST OF SERVICES BOTH INTERNALLY AND EXTERNALLY PROVIDED BY YOUR DEPARTMENT:

Field Services - Patrol, Emergency Response, Transports, Court Security, Recreation Patrol, Investigations, Civil Process.
Communications: 911 calls, non-emergency calls, radio communications, paging, weather alerts. **Corrections:** Safety and security of inmates and staff, some transports, inmate healthcare, food, laundry, Huber, taking inmates to court, library service, inmate programming. **Emergency Management:** Emergency planning, preparation, training, Debris plan, coordination between state and local emergency services, grant management.

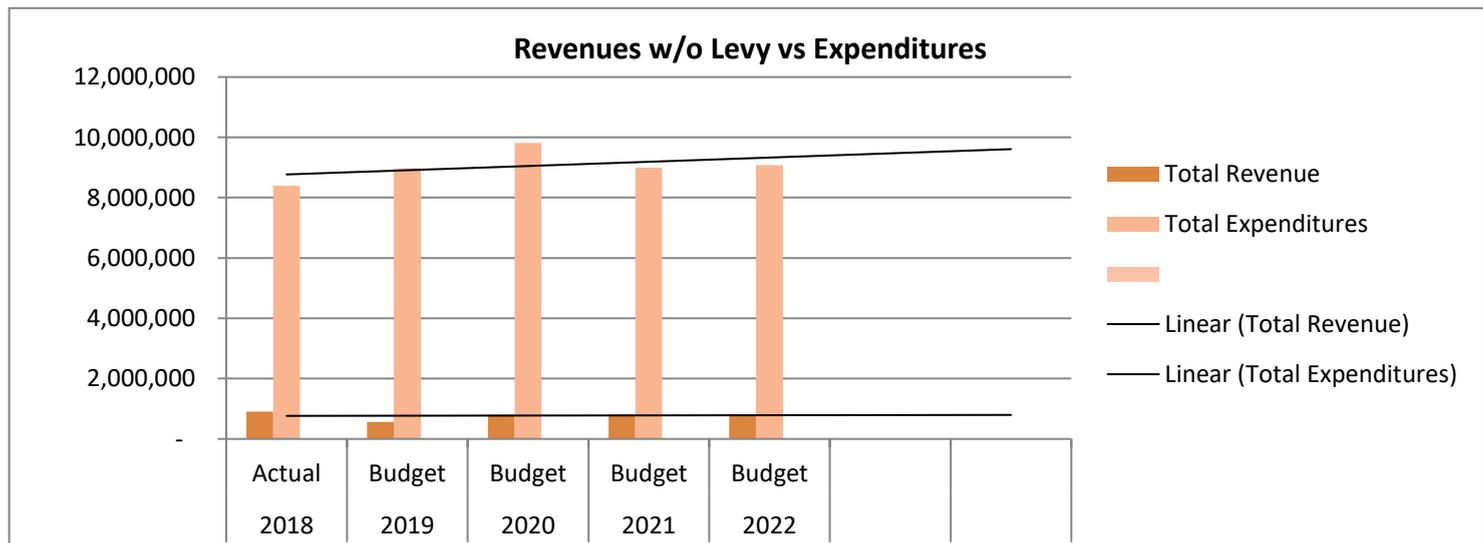
POLK COUNTY WISCONSIN
Public Safety Committee
Department of Law Enforcement

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	7,695,108	8,051,471	8,115,624	8,187,223	8,272,928
State Aids	138,540	151,323	150,485	150,485	150,485
Public Charge for Services	517,302	257,374	460,813	504,229	508,929
Intergovernmental Revenue	155,381	85,171	104,932	104,932	104,932
Misc. Revenue	71,844	39,500	46,500	46,500	46,500
Other Financing Sources	25,000	25,000	30,000	-	-
Total Revenue	8,603,176	8,609,839	8,908,354	8,993,369	9,083,774
Expense					
Personnel Services	7,005,238	6,932,083	7,181,456	7,266,610	7,346,499
Contractual Services	865,986	935,350	1,040,964	1,051,374	1,061,890
Supplies & Expenses	345,232	420,036	387,843	387,843	387,843
Fixed Charges	304	4,060	4,121	4,121	4,121
Grants, Contributions, Indem	280	2,750	2,750	2,750	2,750
Capital Outlay	175,683	669,660	1,111,908	201,571	201,571
Cost Reallocation	4,200	4,200	79,100	79,100	79,100
Total Expenditures	8,396,922	8,968,139	9,808,142	8,993,369	9,083,774
Net Revenue and Expenditures	206,254	(358,300)	(899,788)	-	-

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals					
Technicians/Para-Professionals	11.65	11.65	11.65	11.65	11.65
First/Mid Level Officials and Managers	5	5	5	5	5
Administrative Support	5	5	5	5	5
Skilled Craft/Service Maintenance				0	
Protective Service Workers	55.44	58.44	58.44	58.44	58.44
Total	78.09	81.09	81.09	81.09	81.09



POLK COUNTY WISCONSIN
Public Safety Committee
Department of Law Enforcement

PROGRAM NAME:

Law Enforcement and Public Safety, Field Services Division

PROGRAM OBJECTIVE:

To provide the safest enforcement possible by providing professional, respectful law enforcement services.

LINK TO BOARD PRIORITY:

Updating county services for the future and improving public protection, substance abuse problems and recreation.

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	4,058,687	3,686,759	3,464,847	4,434,831	4,480,225
Other Revenues	364,314	275,846	310,807	281,552	281,932
Total Revenue	4,423,001	3,962,605	3,775,654	4,716,383	4,762,157
Expense					
Recurrent Expenditure	4,259,676	4,320,905	4,675,442	4,716,383	4,762,157
Capital/One-time Expenditure					
Total Expenditure	4,259,676	4,320,905	4,675,442	4,716,383	4,762,157
Net Revenue and Expenditures	163,325	(358,300)	(899,788)	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

1. Increase recreational patrol enforcement hours and commitment of resources.
2. Develop enhanced employee wellness programming and initiatives.
3. Prepare for implementation of Wisconsin Incident Based Reporting system mandate.

KEY PROGRAM STRATEGIES 2021

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Budget	2020 Estimates	2021 Estimates	2022 Estimates
Case files	2,520	3,200	3,200	3,201	3,200
Emergency Response Safety	100%	100%	100%	200%	100%
Adult Arrests	652	725	750	750	750
Transports	353	365	370	370	370
Traffic Accidents	535	530	540	540	540

Outcome indicators	2018 Actual	2019 Budget	2020 Estimates	2021 Estimates	2022 Estimates
Percentage of overtime as compared	8.32%	9.18%	9.18%	7.55%	7.45%
Violent crime arrest per occurrence	57%	55%	55%	55%	55%
Unresolved performance complaints	0	0	0	0	0

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

The vacancy in the position of Chief Deputy and the change in the elected Sheriff had significant impacts on the Administrative workload in the Department in 2018, resulting in limited progression towards 2018 goals

POLK COUNTY WISCONSIN
Public Safety Committee
Department of Law Enforcement

PROGRAM NAME:

Emergency Communications

PROGRAM OBJECTIVE:

To provide emergency call taking and dispatching for all emergency service providers in Polk County including law enforcement, fire and medical agencies. To update and maintain the 911 database for all properties in Polk County. To provide pre-arrival medical instruction to those in medical distress.

LINK TO BOARD PRIORITY:

Updating county services and public protection.

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	979,414	1,178,120	1,181,757	1,085,523	1,096,923
Other Revenues					
Total Revenue	979,414	1,178,120	1,181,757	1,085,523	1,096,923
Recurrent Expenditure	1,044,540	1,178,120	1,181,757	1,085,523	1,096,923
Capital/One-time Expenditure					
Total Expenditure	1,044,540	1,178,120	1,181,757	1,085,523	1,096,923
Net Revenue and Expenditures	(65,126)	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

1. Prepare equipment and personnel for the implementation of NexGen 911 Services.
2. Develop standardized Policy and Procedure manual for Communications Division.

KEY PROGRAM STRATEGIES 2021

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Budget	2020 Budget	2021 Estimates	2022 Estimates
Total Calls For Service	36580	36997	36997	37500	38000
Total number of 911 Calls	11,700	11,711	11,711	11,750	11,850

Outcome indicators	2018 Actual	2019 Budget	2020 Budget	2021 Estimates	2022 Estimates
Percentage of overtime as compared	8.5%	7.5%	7.3%	7.5%	7.5%
Average time to answer 911 calls	2 sec	3 sec	3 sec	2 sec	2 sec

ASSUMPTIONS AND FACTORS IMPACTING PERFORMANCE:

1. Stability in staffing contributed significantly to the achievement of 2018 goals.
2. Lack of legislative funding has slowed the transition to NexGen 911.
3. Funding from the County Board allowed the implementation of additional supervision hours.

POLK COUNTY WISCONSIN
Public Safety Committee
Department of Law Enforcement

PROGRAM NAME:

Emergency Management Division

PROGRAM OBJECTIVE:

To utilize planning, training and coordination to continually develop the mitigation, preparedness, response and recovery capabilities of the County's municipal entities.

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	54,205	83,888	72,236	73,475	74,731
Other Revenues	58,804	59,543	53,373	53,373	53,373
Total Revenue	113,009	143,431	125,609	126,848	128,104
Recurrent Expenditure	144,466	143,431	125,609	126,848	128,104
Capital/One-time Expenditure					
Total Expenditure	144,466	143,431	125,609	126,848	128,104
Net Revenue and Expenditures	(31,457)	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

1. Expand Emergency Preparedness program offerings to school systems, civic and business groups.
2. Continue to grow and develop relationships with emergency services throughout the county.
3. Update and enhance capabilities of the Emergency Preparedness Mobile Command Center.

KEY PROGRAM STRATEGIES 2021

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimates	2020 Estimates	2021 Estimates	2022 Estimates
Volunteers Recruitment	0	2	2	2	2
Community Presentations	4	8	12	12	12
Planning initiatives	10	5	8	8	8

Outcome indicators	2018 Actual	2019 Estimates	2020 Estimates	2021 Estimates	2022 Estimates
POW Compliance-	100%	100%	100%	100%	100%
Planning Initiatives	100%	100%	100%	100%	100%

ASSUMPTIONS AND FACTORS IMPACTING PERFORMANCE:

1. The experience of the long-serving EMA Coordinator contributed heavily to the successful completion of the 2018 goals.
2. The retirement of the long-serving EMA Coordinator and the training of the replacement in 2019 will have unforeseen impact on the EMA Division operations in the short term during 2019.

POLK COUNTY WISCONSIN
Public Safety Committee
Department of Law Enforcement

PROGRAM NAME:

Jail Division

PROGRAM OBJECTIVE:

To provide a secure and safe environment for pre-trial and convicted inmate under the direction of the courts.

LINK TO BOARD PRIORITY:

Mental health, public protection.

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	2,602,802	3,102,704	3,396,785	2,593,394	2,621,050
Other Revenues	484,950	222,980	428,550	471,221	475,541
Total Revenue	3,087,752	3,325,684	3,825,335	3,064,615	3,096,591
Expense					
Recurrent Expenditure	2,948,240	3,325,684	3,825,335	3,064,615	3,096,591
Total Expenditure	2,948,240	3,325,684	3,825,335	3,064,615	3,096,591
Net Revenue and Expenditures	139,512	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

1. Complete upgrade of surveillance camera and intercom system.
2. Continue developing up-to-date recruitment and retention plans.
3. Enhance educational and technology based programming for inmates.

KEY PROGRAM STRATEGIES 2021

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Budget	2020 Estimates	2021 Estimates	2022 Estimates
Cost per inmate day	81.19	79.56	78.57	78.57	78.57
Intra-department training hours	26	28	32	32	32
Mental Health critical incident train	0	8	12	12	12
Bookings	1,517	1,535	1,561	1,561	1,561
Jail Bed days	34,799	35,550	36,245	36,245	36,245

Outcome indicators	2018 Actual	2019 Budget	2020 Estimates	2021 Estimates	2022 Estimates
Percentage of overtime as compared overall payroll	9.8%	6.5%	6.3%	106.3%	6.3%
Annual state inspection compliance	3 Violations	Full Compliance	Full Compliance	Full Compliance	Full Compliance
Use of Force Incidents as compared to Jail Bed Days	18/34799	12/35550	12/36245	12/36246	12/36245

ASSUMPTIONS AND FACTORS IMPACTING PERFORMANCE:

1. Recruitment and retention has historically been difficult in jail operations. In late 2018 new practices were introduced which is helping to stabilize staffing.
2. Prioritization of the CJCC in alternative justice by the County Board has been beneficial in creating a program service officer.

POLK COUNTY WISCONSIN
Public Safety and Highway Committee
Highway Department

DEPARTMENT DESCRIPTION:

The department provides all highway services for 662 lane miles of county roads and 364 lane miles of state highway. These services include; construction, winter/ice/snow activities, surface maintenance, drainage, signs, woody vegetation, material inventory, equipment maintenance and record keeping.

MISSION:

To serve our customers and community more effectively than anyone else by treating our customers and co-workers as we, personally, would like to be treated and to make a difference in their lives within Polk County by developing and maintaining a safe, efficient and environmentally sound county and state road system.

LINK TO COUNTY BOARD STRATEGIC GOALS:

Responsive transportation system
Upgraded road network

STRATEGIC PRIORITIES:

Decrease the volume of deficient roads proportionate to available funding. Extend the life, maintain the integrity and enhance the safety of all county roads.

PROGRAM OVERVIEW:

The department provides all highway services for 662 lane miles of county roads and 364 lane miles of state highway. Provides construction and maintenance activities to other Municipalities as requested.

LIST OF SERVICES BOTH INTERNALLY AND EXTERNALLY PROVIDED BY YOUR DEPARTMENT:

Services include; construction, winter/ice/snow activities, surface maintenance, drainage, signs, woody vegetation, material inventory, equipment maintenance, and record keeping.

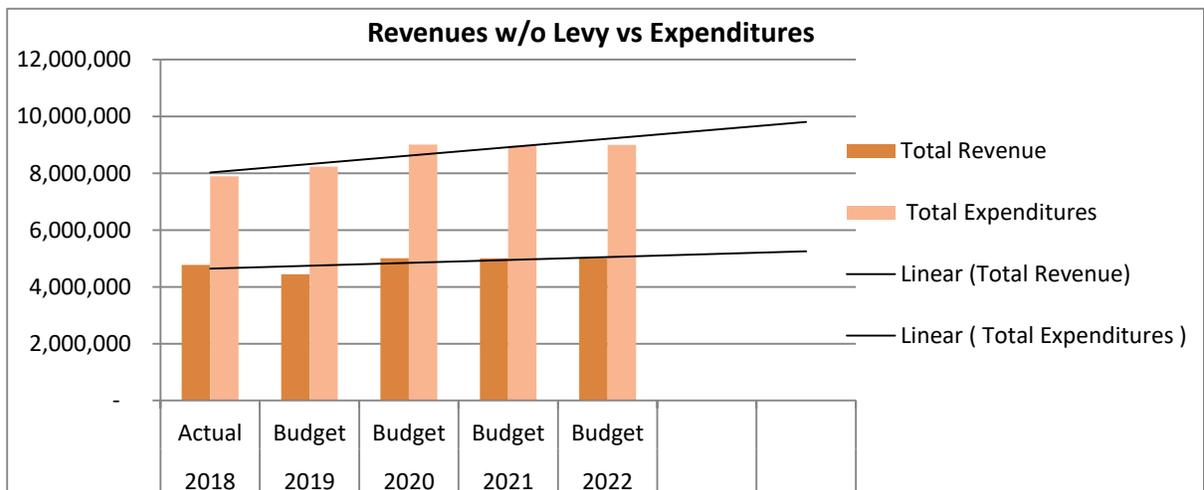
POLK COUNTY WISCONSIN
Public Safety and Highway Committee
Highway Department

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	3,261,243	3,586,541	3,473,167	3,473,167	3,473,167
State Aids	1,787,628	2,006,408	2,255,387	2,255,387	2,255,387
Intergovernmental Revenue	2,923,248	2,382,266	2,697,825	2,697,825	2,697,825
Misc. Revenue	64,055	48,200	48,200	48,200	48,200
Other Financing Sources	-	-	-	-	-
Total Revenue	8,036,174	8,023,415	8,474,579	8,474,579	8,474,579
Expense					
Operating Expense	-	-	-	-	-
Personnel Services	2,804,821	2,723,419	2,843,604	2,875,193	2,907,192
Contractual Services	1,316,303	1,185,759	1,970,054	1,989,753	1,989,753
Supplies & Expenses	2,499,233	2,452,474	2,439,585	2,439,585	2,439,585
Fixed Charges	977,279	1,423,260	1,444,609	1,444,609	1,444,609
Other Grant Contributions	-	-	-	-	-
Capital Outlay	47,324	256,374	73,000	-	-
Cost Reallocation	239,718	186,742	237,542	217,542	217,542
Total Expenditures	7,884,679	8,228,028	9,008,394	8,966,681	8,998,680
Net Revenue and Expenditures	151,495	(204,613)	(533,815)	(492,102)	(524,101)

EMPLOYMENT BY JOB CLASSIFICATION:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals					
Technicians/Para-Professionals					
First/Mid Level Officials and Managers	3	3	3	3	3
Administrative Support	1	1	1	1	1
Skilled Craft/Service Maintenance	32.45	32.45	32.45	32.45	32.45
Total	37.45	37.45	37.45	37.45	37.45



POLK COUNTY WISCONSIN
Public Safety and Highway Committee
Highway Department

PROGRAM NAME:

Construction and reconstruction of county roads

PROGRAM OBJECTIVE:

Decrease the volume of deficient roads proportionate to available funding; To maintain the integrity of the highway infrastructure and to enhance safety by maintaining pavement quality.

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	1,402,334	1,542,213	1,493,462	1,493,462	1,493,462
Other Revenues	6,387,856	1,907,856	2,150,607	2,150,607	2,150,607
Total Revenue	7,790,190	3,450,068	3,644,069	3,644,069	3,644,069
Recurrent Expenditure	3,415,252	3,538,052	3,873,609	3,855,673	3,869,433
Capital/One-time Expenditure					
Total Expenditure	3,415,252	3,538,052	3,873,609	3,855,673	3,869,433
Net Revenue and Expenditures	4,374,938	(87,984)	(229,540)	(211,604)	(225,364)

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

Optimize funding by long term planning for highway maintenance projects to lengthen the life of a highway.

KEY PROGRAM STRATEGIES 2021

Optimize efficiencies for maintenance and construction programs using more resources with in the Public Works Division.

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimated	2022 Estimated
Miles overlaid, reclaimed, chip sealed	31	40	38	38	38
Outcome indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimated	2022 Estimated
Paser rating	6.9	6.8	7	7	7

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

With current funding levels and anticipated minor increases in budgets, current maintenance levels cannot be maintained and will affect Highway's goal of a 7.0 Paser rating.

POLK COUNTY WISCONSIN
Public Safety and Highway Committee
Highway Department

PROGRAM NAME:

Road maintenance and repair

PROGRAM OBJECTIVE:

Extend the life, maintain the integrity and enhance the safety of all county roads; To provide a safe and responsive road system

PROGRAM REVENUES AND EXPENDITURES:

	2018 Actual	2019 Budget	2020 Budget	2021 Estimated Budget	2022 Estimated Budget
Revenue					
General Property Tax	2,044,328	2,044,328	1,979,705	1,979,705	1,979,705
Other Revenues	2,529,018	2,529,018	2,850,805	2,850,805	2,850,805
Total Revenue	4,573,346	4,573,347	4,830,510	4,830,510	4,830,510
Expense					
Recurrent Expenditure	4,689,975	4,689,976	5,134,785	5,111,008	5,129,248
Capital/One-time Expenditure					
Total Expenditure	4,689,975	4,689,976	5,134,785	5,111,008	5,129,248
Net Revenue and Expenditures	(116,629)	(116,629)	(304,275)	(280,498)	(298,738)

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2020

Optimize funding by long term planning for highway construction projects to lengthen the life of a highway, such as new asphalt mix

KEY PROGRAM STRATEGIES 2021

Optimize efficiencies for maintenance and construction programs using more resources with in the Public Works Division.

KEY PERFORMANCE INDICATORS:

Output indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimated	2022 Estimate
Miles of county highway plowed annually (estimates based on a 5-year	105,144	88,416	88,416	88,416	88,416
Lane line miles of highways maintained	662	662	662	662	662
Outcome indicators	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimated	2022 Estimate
Average cycle times per plow route	2.68	3	3	3	3

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

1. Maintaining current levels of funding for construction will mean less dollars for maintenance and result in lower levels of service such a reduced mowing operations and icy or snow-covered roads in winter. Both examples will be unpopular with transportation users. 2. Public demand for clear, dry roads in winter has a definite cost associated with it. Crews must be out longer and more materials must be used to provide this level of service.

2020 Budget Supplementary Materials



-
- Demographic
 - Logical framework
 - Relevant fiscal policies
 - 2020 Approved Budget Resolution
 - Changes from budget ceilings
 - Capital Improvement Plan
 - Long term obligations
 - Asset protection and internal investment fund schedule
 - Revenue estimation methodology
 - Glossary
 - Department contact information

APPENDIX A: SELECTED ECONOMIC AND DEMOGRAPHIC INDICATORS, POLK COUNTY, WISCONSIN

Year	Population	Number of Households Units	Employment	Unemployment Rate (percent)	Personal Income (\$ millions)	Per Capita Personal Income
2005	44,014	23,522	22,729	5.2	1,263,932	28,717
2006	44,367	23,980	22,929	5.7	1,299,832	29,297
2007	44,318	24,334	22,810	6.1	1,376,266	31,054
2008	44,270	24,298	22,631	7.3	1,350,159	33,498
2009	44,275	24,642	21,840	10.2	1,394,775	31,503
2010	44,205	24,248	21,434	7.9	1,459,689	33,916
2011	44,040	24,218	21,750	7.8	1,365,744	36,301
2012	44,610	24,233	21,880	8.0	1,427,232	38,657
2013	43,476	24,278	22,110	6.9	1,435,346	38,918
2014	44,437	24,179	22,846	5.9	1,439,403	40,951
2015	43,441	24,279	23,485	5.2	1,439,403	42,800
2016	43,481	24,307	23,946	5.0	1,437,374	43,454
2017	43,450	24,352	24,400	3.2	1,438,389	44,972
2018	43,796	24,654	24,449	2.7	1,449,895	46,514
2019	44,205	24,750	24,996	2.5	1,490,460	46,800

Sources: Population estimates are from the U.S. Department of Commerce, Bureau of the Census. The 2017 projection is based on population growth from the State of Wisconsin Department of Administration and Bureau of Economic Analysis.

Household estimates are from the State of Wisconsin Department of Administration.

Employment estimates are from the Bureau of Labor Statistics with forecast in estimated years. State of Wisconsin Department of Workforce development. The 2017 employment projection uses data for the first 11 months, extrapolated.

Personal Income estimates are from the U.S. Department of Commerce, Bureau of Economic Analysis. 2019 projections assume the same rate of increase as from 2017 to 2018.

APPENDIX B: HOW TO INTERPRET A LOGICAL FRAMEWORK

A logical framework, or log frame, is a means of illustrating program logic in a simple table. It is similar to the logic model endorsed by UW Extension, the Kellogg Foundation, and others in its factoring a program into activities, outputs, results, and impact, but differs in its incorporation of performance indicators, sources, assumptions and risk. Although designed by the U.S. Government in the early 1970s as a project evaluation tool (a project differing from a program in a finite beginning and ending date and limited resources), its use had fallen out of favor in the United States but is being reintroduced. The following is based on the European Union standard project management cycle, similar to that used in British Commonwealth countries. Although developed as a project evaluation tool, it can naturally be extended to program evaluation due to its efficiency in illustrating logic.

The following is a log frame presented earlier in this document under Human Service for the child protection program.

Child Protection Program	Narrative summary	Performance Indicators	Monitoring & Evaluation	Assumptions/Risk
Impact	Children become healthy, productive adults	Employment rate of former clients	Survey of former participants	
Results	Children are safe and cared for	Progress noted in Parent Education Journals	Internal records	Children respond to assistance
Outputs	Children are placed or families are reunited	Ongoing case plans with face-to-face development with family members	Internal records	Adequate opportunity for ongoing monitoring
Activities	Investigate reported cases of child abuse and make recommendations for placement or action	CPS investigations completed and approved	Internal records	Investigation is able to determine proper course of action

The top row, impact, is the reason for the existence of the program, why a policy-making body established that program. The second row, results, gives the near-term effect of the program on its recipients. Outputs are what the program provides or produces, and activities are what the program does to provide or produce them. Each level is accompanied by a performance measure in the third column, e.g. the number of books supplied, to enable review of effectiveness, and the source of the data in the fourth column to confirm the performance measure is also included in the table. The final column, assumptions and risk, are considered to be those factors outside of the control of the agency implementing a program that could affect the achievement of the desired output, result or impact.

To interpret the program logic in a log frame, it should be read from the bottom up using an “IF – AND – THEN” syntax that incorporates the narrative summary and the assumptions and risk, as follows in the example of the child protection program and as illustrated below:

	Narrative summary	Performance Indicators	Monitoring & Evaluation	Assumptions/Risk
Impact				X
Results				
Outputs	THEN			
Activities	IF			AND

IF child protection investigations are completed AND the investigation is able to determine a course of action THEN children will be placed or families reunited. Next, IF children are placed or families reunited AND there is adequate opportunity for ongoing monitoring THEN children will be safe and cared for. Finally, IF children are safe and cared for AND respond to assistance THEN children will grow to become healthy, productive adults. Thus, beginning with the activities, investigations, working through the program logic, the impact of children becoming healthy, productive results should be realized if all assumptions are met. The purpose of the performance indicators is to demonstrate that effectiveness, the monitoring and evaluation to provide the source of the data.

SECTION 1. GENERAL

1. Contents and Scope. This policy governs the preparation, submission, approval and implementation of the annual budget for Polk County, Wisconsin under the Laws of the State of Wisconsin and subject to other relevant policies adopted by the Polk County Board of Supervisors including, but not limited to, policies on fund balance, procurement, investment, and employee compensation and benefits as well as any negotiated labor agreements.
2. Definitions. For purposes of this policy, the following terms have the meanings given:
 - a. Budget means a plan of raising and using financial resources to ensure achievement of tasks and execution of functions during a budget period.
 - b. Budget period means one calendar year.
 - c. Budget reserve means unassigned general fund balance as of the close of the preceding year as determined through the County's annual audit.
 - d. Contingency account or fund means that described in Wisconsin Statutes 59.
 - e. Debt service means scheduled payment for principal, interest, or both for a bond, loan or other similar financial obligation.
 - f. Fiscal year means a calendar year from January 1 through December 31 of that same year.
 - g. Budget year means the fiscal year following the current fiscal year.
 - h. Forward year means a fiscal year following the budget year.
 - i. Program means a systematized list of activities aimed at achieving a general goal and tasks, implementation of which is proposed and fulfilled by a spending unit in accordance with its responsibilities.
 - j. Capital expenditure means an expenditure of greater than \$5,000 on an individual item with an expected use for greater than one year.
 - k. Capital budget means an accounting of non-recurring capital expenditures of greater than \$25,000 incorporated in the annual budget in the budget year.
 - l. Capital improvement plan means an estimate of the capital budget for the County for the budget year and four forward years.
 - m. Forward year estimate means the estimated annual budget for any fiscal year following the budget year.
 - n. Performance measure means an indicator that shows, in current terms, the adequacy of a program in meeting its objectives.
 - o. Budget classification means a consolidated, systematized grouping of budget revenues and expenditures (including borrowing net of principal payment), as well as of sources of budget financing based on such features as economic essence, functional activity, organizational structure, and other features established in compliance with Wisconsin statutes and County Board policy.
 - p. *Revenues* mean both recurring revenues, e.g. taxes, grants, aids and fees, and one-time revenues, e.g. assigned fund balances, revenue from the sale of property and bequests.
 - q. Budget balance means the difference between total revenues and total expenditures in a fiscal year by fund and in total.

- r. Balanced budget means a budget within which total revenues are greater than or equal to total expenditures.
 - s. Structural balance means the difference between recurring expenditures and recurring revenues in any calendar year.
 - t. Personnel costs means the sum of wages, salaries, and benefits for a department or agency as defined in the chart of accounts.
 - u. Operating costs means the sum of payments for utilities, materials other than capital expenditures, rent, travel, vehicle expenses and others as defined in the chart of accounts.
 - v. Professional services means the cost of outside consultants or provision of services by outside agencies as defined in the chart of accounts.
 - w. GASB means the Government Accounting Standards Board.
 - x. *Enterprise fund* means a fund designated by the County Board to operate as an independent cost center sustained by revenues from providing goods and services.
 - y. *Finance director* means the director of the Department of Administration.
 - z. *Uniform Chart of Accounts (COA)* means the uniform chart of accounts as developed by the Wisconsin Department of Revenue as in effect at any given time.
 - aa. *COA Section* means one digit Chart of Accounts expenditure classification, e.g. 100, 200, 300.
 - bb. *COA Sub-section* means two digit Chart of Accounts expenditure classification, e.g. 110, 120, 320.
 - cc. *Virement* means transfer of resources from one expenditure category to another to avoid a deficit.
 - dd. *External agency* means an organization that is not directed by the County Board or an elected County official to which the County makes or has made an appropriation other than expenses for a County Board Supervisor or other delegate to participate in meetings.
3. **Budget funds.** The draft and final budgets must be reported using the following fund structure:
- a. General fund. The following specific provisions govern the general fund:
 1. Contents. To the greatest extent permitted by State of Wisconsin and federal law, accounting standards, funding agreements, County Board policy and practicality, all revenues and expenditures must be incorporated in the general fund.
 2. Categorization of revenues and expenditures. General fund revenues and expenditures will be reported in the draft and final budget and in subsequent financial reports using the classifications prescribed in Wisconsin statutes section 65.90 as in effect at any given time.
 - b. Contingency fund. The county administrator must recommend a funding level and source for a contingency fund pursuant to Wisconsin statutes as part of the annual budget recommendation, including any carryover of prior year unused fund balance.
 - c. Enterprise fund. The County Board designates the Lime Quarry and Golden Age Manor as enterprise funds.
 - d. Asset protection and internal investment fund. The asset protection and internal investment fund is established to provide loans to County agencies to invest in goods or other assets that result in a savings to the County. Expenditures from this fund are to be repaid from the County agency without interest.
 - e. Retirement fund. The retirement fund is established to fund cost overruns in departments due to payout of unused sick leave as provided by other sections of this code.
 - f. All other funds. Funds that are required to be separate by State of Wisconsin or federal law, accounting standards, funding agreements, County Board policy or practicality must be combined to the extent possible and reported using the same categorization of expenditures as is required for the General Fund.

4. Consolidated Budget. In addition to individual budget funds as specified in this section, the county administrator must prepare a consolidated, or all funds, budget combining all revenues and all expenditures following adoption of the annual budget.
5. Budget Revenues. Budget revenues must be reported using all categories as required by state law and accounting practices, including but not limited to property tax levy, fees, charges, interest income, interest on delinquent taxes, grants, state aid, federal aid, and fines.
6. Budget Expenditures. Budget expenditures must be reported using all categories as required by state law and accounting practices, including but not limited to personnel costs, operating expenses, professional services, supplies and expenses, fixed charges, debt service, grant contribution, capital outlay and transfers.
7. Components of Budget Legislation. Budget legislation consists of the laws of the United States of America, of the State of Wisconsin, this policy, and other financial policies adopted by the Polk County Board of Supervisors.

SECTION 2: BUDGET PREPARATION

1. Classification and Level of Detail. Proposed and final budgets must be prepared in accordance with Wisconsin Statutes, specifically section 65.90 as in effect at any given time in terms of classification, form and detail. In addition, budgets must also be prepared listing revenues and expenditures by program as possible. Revenues and expenditures must be separately reported and, unless specifically permitted by the county administrator and identified in the proposed budget, revenues may not be used to offset expenditures.
2. Budget Calendar. The county administrator must distribute a budget calendar to all agencies on or before February 1 of each year. The budget calendar must set out dates for the submission and review of budget documentation and submissions by the county administrator, the governing committees, the General Government Committee or its successor, and the board of supervisors.
3. Development of the Draft Budget. The following individuals or committees have assigned responsibilities for the development of the draft budget.
 - a. County administration. In accordance with Wisconsin Statutes section 59.18, as in effect at any given time, the county administrator is responsible for the preparation and submission of the annual budget.
 - b. Governing committees. Each governing committee is responsible for the review of and recommendation on budgetary goals and objectives for each program under their jurisdiction.
 - c. Department heads. Each department head is responsible for the preparation of the budget narrative and budget request for their department as well as any analysis as requested by the county administrator, governing committee, or County Board.
 - d. General Government Committee. The General Government Committee is responsible for reviewing the overall budget context and advising the county administrator on overall budget size, revenues and expenditures including employee benefits and wages.
4. Fees and Charges. The County Board must annually adopt a fee schedule prepared by the county administrator as an addendum to the annual budget. This schedule incorporates any local fees or charges, including fees for service, over which the County Board has discretion.
 - a. Contents. The fee schedule must include past year fee rate, current year fee rate, proposed rate, past year actual revenues, current year projected revenues and forward year estimated revenue. Where possible, the schedule must also include an estimate of the actual cost of providing the

good or service to which the fee relates and, unless directed otherwise by the County Board, the fee must equal the cost of providing the good or service. The county administrator is responsible for prescribing the form of this report.

- b.** Adoption. Department heads must submit sections of the fee schedule for their departments on or before July 15. The county administrator must review and make a recommendation on a proposed fee schedule prior to the August regular meeting of the County Board. Once adopted, projected revenues from these fees and charges must be incorporated in the annual budget proposal.
 - c.** Amendment. Fees and charges may be amended as part of the consideration of the annual budget. Following adoption of the annual budget, any amendment to the fee schedule must be made in the same manner as any amendment to the annual budget.
 - d.** Lime Quarry, special provisions. Notwithstanding the provisions of this section, the lime quarry manager may set the prices of all products manufactured at the lime quarry to reflect change in costs or market prices with the approval of the county administrator and in compliance with Wisconsin Statutes sec. 59.70 (24).
- 5. Budget Submission.** In addition to those requirements set out in Wisconsin Statutes, the proposed budget submitted by the county administrator must provide additional information for consideration by the board and meet additional requirements where possible. These include:
- a.** Contents. This required financial information and financial information on prior year, current year, budget year, and two forward year estimates along with a table listing all of the differences between the proposed budget and the forward estimates from the prior year in the administrator’s recommendation, prepared as amendments to the prior year’s forward estimates.
 - b.** Proposed budget balance. The budget submitted by the county administrator must be balanced and must be structurally balanced or incorporate a plan to regain a structural balance should the administrator deem it expedient to defer from a structural balance for a period of time.
 - c.** *Unpredictable revenues.* Any revenues deemed by the administrator to be unpredictable, i.e. that there is uncertainty over all or a portion of the collection estimate included in the budget, must be identified and paired with contingent budgetary actions to be implemented should any shortfall occur in these revenues.
 - d.** “Last dollar” levy. For purposes of budget preparation and adoption, all other revenues must be incorporated to offset expenditures prior to the inclusion of any property tax levy revenues.
 - e.** Commitment and assignment of funds. Any funds to be carried over from the current to the budget year must be expressly identified in the budget proposal.
 - f.** *Transfers from enterprise funds.* The budget as submitted may not incorporate any transfer from any enterprise fund in an amount greater than the sum of the projected difference between revenues and expenditures for the current year following the annual audit. In the case of Golden Age Manor, an amount equal to the lesser of this difference and the depreciation determined by the annual audit must be budgeted for capital improvements.
 - g.** *Unassigned General Fund balance.* The budget as submitted must provide for an unassigned general fund balance of at least 20 percent of general fund expenditures at the close of the following fiscal year or, if the actual fund balance according to the most recent audit was less than 20 percent, a plan to increase the balance at a rate of at least two percent of general fund expenditures per year.

9. Budget adoption and reporting. Pursuant to Wisconsin statutes, the County Board is responsible for the adoption of the annual budget. In addition to the reports required by Wisconsin statutes, the annual budget report, which must be completed within three months following adoption, must contain expenditures by program, performance measures and history, and a summary and explanation of the budget in simplified terms including major factors affecting the annual budget. If the adopted budget is not balanced, this report must explain the reason for this imbalance.

SECTION 3: BUDGET EXECUTION

1. Responsibilities for Budget Execution. As provided by Wisconsin Statutes section 59.18, the county administrator is responsible for the implementation of the annual budget and enforcement of the budget policy, including any reports required under this section. Each department head is responsible for the implementation of their annual budgets and providing prompt and accurate reports on budget execution to the county administrator and to the appropriate governing committee. The finance director has the responsibility to administer all of the functions assigned to the Department of Administration and carry out duties and responsibilities including, but not limited to, those of the County Auditor, as enumerated in Wisconsin Statute Section 59.47 and respective county policy and to specifically oversee all financial practices in all departments or agencies, including reporting and software, not otherwise prescribed by Wisconsin Statutes.
2. Virement Rules. During the budget year, any department head may transfer funds to any sub-section within any of the following COA sections: operating expenditures, personnel costs, capital costs, and professional services provided all other relevant policies are complied with. Any transfer in excess of \$5,000 between sub-sections must be approved by the county administrator, and any transfer in excess of \$20,000 within a budget category must be approved by the General Government Committee. The General Government Committee may recommend the transfer of funds from one COA section to another or one department to another pursuant to Wisconsin Statutes section 65.90, with subsequent approval by the County Board.
3. Reporting. Each department must report at least quarterly to the governing committee with oversight responsibility on program budget execution and on progress towards program annual goals at least semi-annually in a form prescribed by the county administrator. The county administrator or his/her designee must report quarterly to the County Board and General Government Committee on overall budget execution and projections for the remainder of the calendar year on revenues, expenditures and anticipated ending fund balances. The county administrator must also prepare a report on the condition of the county in July of each year pursuant to Wisconsin Statutes sec. 59.18. This report must include annual reports from each department or division listing an overview of programs and services and financial and performance results from the prior year.
4. Annual Audit. The county administrator must present the results of the annual audit required pursuant to Wisconsin Statutes to the General Government Committee and the County Board at their first meeting following the completion of that audit, with a copy of the audit placed in the Office of the County Clerk and the Department of Administration and published on the official County website.
5. Budget Amendments. Except as provided in this section and as permitted by Wisconsin statutes, no funds in excess of amounts approved by the County Board in the budget may be expended without County Board approval.

SUBCHAPTER 5.5: FUND BALANCE

- 1.01. Scope. This chapter governs the determination and reporting of the general fund unassigned fund balance.
- 1.02. Responsibilities. For purposes of this chapter, the following agents have the responsibilities assigned:
- a. The finance director is responsible for estimating and reporting on the General Fund unassigned fund balance.
 - b. The county administrator is responsible for recommending a budget with an unassigned fund balance in compliance with County Board policy and advising the County Board of any action that would reduce or increase that fund balance.
 - c. The General Government Committee is responsible for annually reviewing the level of unassigned fund balance and for recommending to the County Board the appropriate level of that fund balance.
- 1.03. Amount. Unless otherwise specified by action of the County Board, Polk County will maintain an unassigned fund balance of not less than 20 percent of General Fund expenditures, as measured on December 31st of each year. If, following the annual audit, that fund balance should be found to be below 20 percent of General Fund expenditures, the county administrator must submit a plan to increase that fund balance to a minimum of 20 percent with the annual budget submission.
- 1.04. Use of fund balance. The county administrator must recommend maintenance of appropriate levels of fund balance by:
- a. Allowing for the planned use of fund balance for defined purposes, including property tax relief and funding for major capital projects or time-limited projects;
 - b. Designating fund balance for future expenditures, carryover, cash flow and incurred but not recognized items, budget stabilization, long-term personnel obligations, and the effects of fluctuations in state aid.
- 1.05. Monitoring and reporting. The finance manager must report on the unassigned General Fund balance to the County Board within one month of the completion of the annual audit.

APPENDIX D: 2019 APPROVED BUDGET RESOLUTION

Resolution No. 53 - 2019

Resolution to Adopt the Polk County Operating and Capital Budget for the Calendar Year 2020 and To Set the 2020 Tax Levy

TO THE HONORABLE CHAIRPERSON AND MEMBERS OF THE POLK COUNTY BOARD OF SUPERVISORS:

Ladies and Gentlemen:

WHEREAS, it is the responsibility of the Polk County Board of Supervisors to adopt a budget for the operation and fiscal management of the County of Polk for the year commencing January 1, 2020; and

WHEREAS, pursuant to Wisconsin Statute Section 59.18(5) and the Financial Sections of the General Code, the County Administrator did prepare, submit and offer for review proposed 2020 budget by the County Board at its meeting of September 17, 2019; and

WHEREAS, as part of the proposed 2020 budget, the County Administrator did submit a staffing plan with respect to each county department in accordance with Polk County Financial and Personnel Sections of the General Code; and

WHEREAS, each county board standing committee has reviewed the proposed budget for every department and forwarded that budget with any recommendations to the General Government Committee; and

WHEREAS, the Polk County Board of Supervisors did consider amendments to the budget at its meeting of October 15, 2019; and

WHEREAS, on October 23, 2019, the Polk County Board of Supervisors did publish for public review a summary of the proposed 2020 budget and did notice and conduct a public hearing on the proposed 2020 budget in conformity with the laws of the State of Wisconsin; and

WHEREAS the Wisconsin Department of Revenue delivers the Statistical Report on Equalized Value of Polk County for 2020 and the Polk County Board of Supervisors accepted the report on November 12, 2019, which sets the Equalized Value of Polk County for taxing purposes at 4,914,777,600 exclusive of value in Tax Increment Districts; and

WHEREAS, for purposes of satisfying the requirements of the state imposed county tax levy rate limit formula, the budget for 2020 is in compliance with Wisconsin Statute Sections 59.605 and 66.0602; and

WHEREAS, the Polk County Budget for the Calendar Year 2020 is a financial plan for the operational needs of the County and was developed in accordance with the Uniform Chart of Accounts for Wisconsin Municipalities and the pronouncements of the Governmental Accounting Standards Board(GASB); and

WHEREAS, this resolution constitutes Polk County Operating and Capital Budget for the Calendar Year 2020 and is defined as the County Budget pursuant to Wisconsin Statute Section 65.90.

NOW, THEREFORE, BE IT RESOLVED that in accordance with Wisconsin Statute Section 65.90, the Polk County Board of Supervisors does hereby adopt the 2020 Operating and Capital Budget of the County of Polk, in the amount of \$ 57,673,106 including departmental appropriations and revenues and use of fund balance as amended following the public hearing held on November 12, 2019.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors does authorize and appropriate such revenues and expenditures for calendar year 2020 as designated in the Operating and Capital Budget for calendar year 2020.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors directs that all appropriations for 2019 shall lapse to the general fund as undesignated fund balance at the end of calendar year 2019 and that any other fund balance determined to exist at the end of 2019 shall be transferred to general fund balance to the extent said appropriation has not been expended or appropriation or other fund balance been determined by the County Administrator to be non-spendable, restricted, committed, or assigned as defined by GASB Rule 54.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors affirms the existence of the committed or assigned fund balances in the attached documentation.

BE IT FURTHER RESOLVED that, notwithstanding any other policy to the contrary, the Polk County Board of Supervisors adopts the submitted departmental staffing plans and authorizes for calendar year 2020 those positions and the corresponding expenditures identified in said staffing plans and that any position not so identified will be considered eliminated from the 2020 department budget.

BE IT FURTHER RESOLVED that the 2020 fee schedule as incorporated in the 2020 budget is hereby adopted, including rentals for the use of County-owned property.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors levies against all real property within Polk County for 2019, as follows:

- A. County Levy:
 - 1. General County Operations: \$ 19,849,098
 - 2. Debt Levy: \$ 2,389,856
- Total 2019 County Levy \$ 22,238,954

B. State Required Levy on Behalf of Other Agencies

- | | | | |
|----|--------------------------------|----|----------------|
| 3. | Town Bridge Construction: | \$ | 73,000 |
| 4. | Library Support – Act 150: | \$ | <u>897,361</u> |
| 5. | Total 2019 Levy, All Purposes: | \$ | 23,209,315 |

BE IT FURTHER RESOLVED that the County Administrator is authorized to make any technical corrections to the budget that are necessary for the County Budget to comply with all state law and regulations.

BE IT FURTHER RESOLVED that the department heads of the various County departments are authorized to enter into and to execute on behalf of the respective County department intra-county cooperative agreements and service agreements that are authorized and necessary under federal and state programs to provide services to other County departments and to secure and to account for reimbursements for those expenses that incurred by other County departments in the performance of services required by those cooperative agreements or service agreements.

BE IT FURTHER RESOLVED that notwithstanding any policy to the contrary, with the adoption of this resolution the Polk County Board of Supervisors authorizes departments to apply for and accept any grant incorporated in this budget and identified on the grant schedule attached hereto and incorporated herein or any revenue incorporated in this budget and to accept, with the concurrence of the County Administrator, any contract with the State of Wisconsin whose revenues and expenditures are incorporated in this budget.

BE IT FURTHER RESOLVED that Polk County Board of Supervisors authorizes the Parks and Trails Coordinator, Forest Administrator, and Buildings Facilities Manager or her/his designee to act on its behalf to submit an application to the Department of Natural Resources for financial assistance under Wisconsin Statutes sec. 287.23 and Wisconsin Administrative Code chapters NR 542, 544 and 549, to sign necessary documents and to submit a final report.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors authorizes the Parks and Trails Coordinator, Forest Administrator, and Buildings Facilities Manager or her/his designee to act on behalf of the County of Polk to submit an application to the State of Wisconsin Department of Natural Resources for any financial aid that may be available and incorporated in this budget, to submit reimbursement claims along with necessary supporting documentation within six months of project completion date, to submit necessary signed documents and to take necessary action to undertake, direct and complete the approved project.

BE IT FURTHER RESOLVED that the County of Polk will comply with state or federal rules for the programs to the general public during reasonable hours consistent with the type of facility; and will obtain from the State of Wisconsin Department of Natural Resources or the National Park Service, as appropriate, approval in writing before any change is made in the use of the project site.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors authorizes and directs the Polk County Land and Water Resources Department to act on behalf of the County to submit requests and applications for grants funding or financial assistance from the Wisconsin Department of Natural Resources with respect to the specific grant and or financial assistance program, as follows:

1. The Aquatic Invasive Species Control Grant Program;
2. The Lake Management Grant Program; and
3. The Lake Protection and Classification Grant Program.

BE IT BE IT FURTHER RESOLVED that the Polk County Board of Supervisors approves and authorizes on behalf of the County of Polk an application for grant funding or financial assistance under each respective identified program.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors authorizes the Polk County Land and Water Resources Department to act on behalf of the County of Polk as grant administrator to sign and submit an application to the State of Wisconsin for financial aid for aquatic invasive species control purposes, lake planning purposes, and lake protection purposes; to sign a grant agreement between the county and the DNR as well as other necessary documents; to take necessary action to undertake, direct, and complete an approved aquatic invasive species control grant, an approved lake planning grant, and an approved lake protection grant; to submit quarterly and/or final reports to the DNR to satisfy the grant agreement; and to submit reimbursement claims along with necessary supporting documentation within six months of project completion date.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors affirms that Polk County will meet the obligations under any aquatic invasive species control grant, lake planning grant, and lake protection grant including timely publication of the results, compliance with state rules for the program, and will meet the financial obligations under the grant including the prompt payment of the required County's commitment to the project costs of 25 to 33 percent depending on the program.

BE IT FURTHER RESOLVED that the Polk County Land and Water Resources Department desires to receive grant funding from the Wisconsin Department of Natural Resources (WDNR) –Target Runoff Management (TRM) program pursuant to ss. 281.65 or 281.66, Wis. Stats., and chs. NR151, 153, and 155, Wis. Adm. Code, for the purpose of implementing measures to control nonpoint source water pollution and the Landowner agrees to contribute the local share (also called the “match”) needed for projects that are ultimately grant-funded by the WDNR.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors authorizes the Land and Water Resources Department to submit a signed grant application to the WDNR; to submit a signed Environmental Hazard Assessment form to the WDNR, if applicable; to sign a grant agreement between Polk County and the WDNR; to enter into cost-share agreements and make cost-share payments; to take necessary action to undertake, direct, and complete the approved project; to submit signed interim and final report forms to the WDNR; and to submit signed grant reimbursement requests to the WDNR.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors authorizes and directs the Polk County Land and Water Resources Department to apply for and administer Joint Allocation Plan Staffing and Cost Share Grants, Farmer Written Nutrient Management Program Grants, and Producer Led Watershed Protection Grants from the Wisconsin Department of Agriculture, Trade, and Consumer Protection and the Wisconsin Department of Natural Resources under the Nonpoint Source Program, pursuant to Wisconsin Statutes Chapters 92 and 281, and as outlined in the Administrative Rule ATCP 50.

BE IT FURTHER RESOLVED that the Polk County Sheriff can apply and administer the County/Tribal Law Enforcement Assistance grant for 2020 from the State of Wisconsin Department of Justice. In accordance with Section 165.90 of the Wisconsin Statutes a county/tribal law enforcement assistance program is created and the Polk County Sheriff is responsible for the formulation of a joint plan for 2019.

BE IT FURTHER RESOLVED that, pursuant to Section 66.0303, the Polk County Board of Supervisors authorizes the Polk County Medical Examiner to contract on behalf of Polk County with Anoka County, Minnesota for the procurement of medical examiner services.

BE IT FURTHER RESOLVED that, pursuant to Section 28.11(5)(b), the Polk County Board of Supervisors authorizes the approval of the 2020 Polk County Forest Annual Work Plan and budget developed by the Polk County Forest Administrator and presented to the Environmental Services Committee on October 15, 2019, hereby attached.

BE IT FURTHER RESOLVED that Polk County Board of Supervisors authorizes and delegates to the discretion to the Golden Age Manor Administrator, after consultation with the County Administrator, to provide for and to implement a compensation increase or bonus for 2020, should projections indicate that the ending balance, after receipts of all state aid, exceeds \$50,000.

BE IT FURTHER RESOLVED that, notwithstanding any appropriation to any nonprofit in this resolution and any indirect funding through subsidized costs for space utilization, the county administrator may not allocate funding to any nonprofit or renew any lease for space utilization pending a finding that this appropriation or lease complies with Wisconsin Statutes, with such finding reported to the County Board.

BE IT FURTHER RESOLVED that, a special revenue fund (240) be created to be used to maintain the recycling operations budget in the general ledger starting in 2020 and beyond.

BE IT FURTHER RESOLVED THAT, Employee Relations Department will be renamed to Human Resources Department.

BE IT FURTHER RESOLVED THAT, Resolution 40-19 adopted Oct 15, 2019 approves a private contract with a crushing firm to produce Polk County Lime Quarry future products for sale. The expense for this crushing is a 2020 budget adjustment which will allow the use of the Lime Quarry undesignated fund balance for the initial crushing expense and will be later replenished by estimated sales and operating efficiencies based on the Lime Quarry performance in 2020.

BE IT FURTHER RESOLVED THAT, Resolution 47-19 adopted October 15, 2019 establishes a Capital Project Fund in 2019 for designated expenses with the initial funding to be transferred from the General Fund Undesignated Fund Balance for Phase II and Phase III. Therefore to comply with this resolution, a budget adjustment to the 2020 proposed budget would include \$150,000 General Fund Balance be transferred into that Capital Project Fund (461) to cover and track all costs for the future Polk County Fair grandstand project.

BE IT FURTHER RESOLVED THAT, Resolution 30-19 to enter into a payment arrangement with any bona fide purchaser of GreenWhey for the repayment of the total principal amount of the delinquent real estate property taxes so long as the arrangement includes the following terms: 1. The repayment will happen within 36 months following the closing date of the sale and will be in equal installments. 2. The purchaser remains current on all non-delinquent real property tax obligation. These payments received from Verasco according to a signed agreement between both parties will adjust the 2020 budget in by lowering the reserve for delinquent taxes and increase the reserve for the General Fund undesignated fund balance.

BE IT FURTHER RESOLVED that the complete budget, as adopted, be placed on file in the office of the County Clerk and County Administrator.

COUNTY BOARD ACTION

At its annual business meeting on November 12, 2019, the Polk County Board of Supervisors did, pursuant to Section 65.90 and after public hearing on the same, adopt the above-entitled resolution, Resolution No. 52-2019 Resolution to Adopt the Polk County Operating and Capital Budget for the Calendar Year 2020 and To Set the 2020 Tax Levy, by a majority vote of unanimous.

APPENDIX E: CHANGES FROM BUDGET CEILING

Title	Recurrent Expense	Capital/ One-time Expense	Comments
Replace Atlas boat landing		10,154	Current landing is causing boat damage
Cattail Bridge		62,600	This is a DNR revenue project
Register of Deed convert		13,500	Convert old deed and grant documents
Land Information Codification Project		13,500	Polk County resolutions into a codified format
Land Information Orthoimagery		100,000	Fly over orthoimagery for mapping of Polk County once every five years
County Clerk increased election costs		40,000	Increased elections in 2020
Court Appointed Attorneys	69,000		State of WI increase rates to attorneys
Additional day for Family Commissioner	21,522		Lighted the court load
Law Enforcement Radios		440,000	Replace all vehicle radios - Asset Fund
Jail Controller Project		792,300	Upgrade all jail security controls – Fund Balance from 2019
Law Enforcement CAD upgrade		107,487	Fund Balance from 2019
Police radio agreement	72,648		Increase in this agreement
Land Information		10,000	Seasonal Intern
Land Information	13,500		Codification software for resolutions
Child Support	25,000		Decreased State Aids
Highway		5,000	RT Vision
Highway	248,979		Increased State Aids
Human Resources Kronos upgrade		61,606	Timekeeping and payroll program
Buildings overhead door		7,000	Law Enforcement garage
Levy	70,000		Personal Property will comes as a revenue from State
LE Washer/Dryer		18,000	Replacement
Fair		150,000	Study for Grandstand – Fund Balance
Museum		15,000	Coal Room and Sidewalk repairs

INTRODUCTION AND PURPOSE

As part of the annual budget process, Polk County prepares a five-year capital improvement plan (CIP). The first year of that CIP – projects and funding – is incorporated in the annual budget as a capital budget; the remaining years are planning estimates that will be incorporated in subsequent budgets.

The CIP identifies Polk County’s priority projects that exceed \$25,000 in cost and have a life expectancy greater than three years. In addition, these are capital projects, the purchase of a tangible asset such as roads, large computer equipment and software packages, and so forth. The ordinary replacement of vehicles and similar are not included in the CIP but in individual annual operating budgets (although a separate procurement schedule for capital purchases above \$5,000 is incorporated within the budget documentation).

A separate CIP is important for financial planning for Polk County, as most of these items are very expensive, warranting a level of planning above and beyond that available through a single year budget process. Major road and bridge construction or new/substantially renovated buildings are long-lived assets, the consequences of which will affect county services and operating budgets for years into the future. In addition, larger capital projects are commonly financed through debt, and therefore a well-designed CIP can help maintain a good credit rating as well as avoid sudden changes in debt service needs. A well-designed CIP process is also necessary to keep the public and other stakeholders informed about capital needs and projects, allowing for citizen input and for coordination between other public and private capital projects. The latter is especially important as public infrastructure investment is an essential component of economic development. Finally, orderly maintenance and replacement of facilities, including roads and buildings, is essential to the preservation of public investment in these facilities.

THE CIP PROCESS

In preparing their annual budget submission, Polk County departments are asked to forecast major capital needs in their respective areas, building upon the prior year’s CIP. Departments are encouraged to consult with their Governing Committees and other stakeholders in developing these proposals. These requests are transmitted to the Department of Administration for incorporation into the revised CIP and the annual capital budget. In developing the CIP, the Department of Administration uses a basic set of criteria to determine whether to incorporate these requests in the CIP. These criteria include:

- The degree to which the proposed project meets the goals and objectives as set by the County Board and the relevant Governing Committee;
- The project’s role and effect in preserving public infrastructure investment;
- The effect of the project on the county budget in reducing or increasing operating costs;
- Any role or effect on improving the public safety of health of Polk County residents, economic development or tax base growth or other clearly demonstrable public benefit; and
- Whether the project is mandated by the federal or state government or will help Polk County meet its mandates.

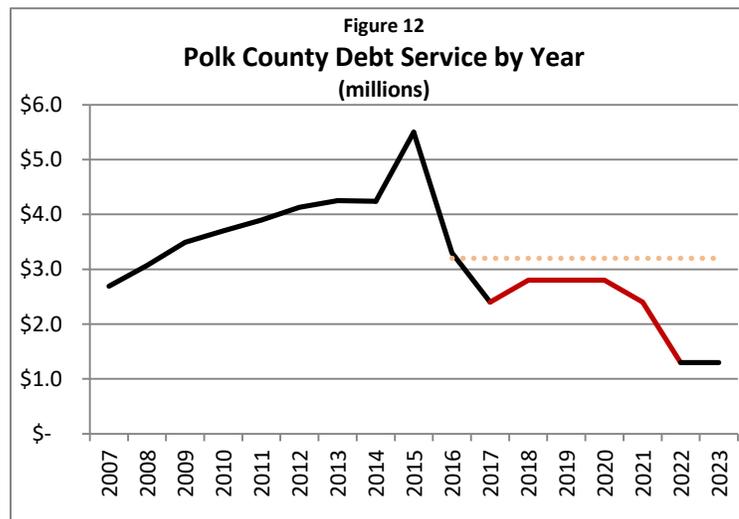
In each case, that evaluation includes a review of alternative methods of achieving the same goal, including an evaluation of the effect of not undertaking the project.

The next stage of the process is a determination of financing options and feasibility. As funding is of course limited, projects have to compete one with another. A preliminary cost-benefit analysis is undertaken for each as well as a financing analysis including the degree to which the project can help leverage non-County funds or financing options other than through the property tax. Timing of that financing is also a consideration, of course. Also note that the revenues listed as “unfunded” indicate solely that no specific funding source has been determined. The individual years’ capital budgets would be balanced by using new revenues from a variety of sources, reductions in operating expenses, or deferral or cancellation of other capital projects.

The resultant recommendations are, for the first year, incorporated in the Department of Administration’s budget recommendation to the County Board. Subsequent recommendations are incorporated in CIP submitted along with the final budget.

CIP OUTLOOK

For the first time in a number of years, Polk County is looking at the opportunity to undertake a significant increase in capital investments without increasing the property tax levy. Within the period covered by this CIP, debt service will fall from \$2.8 million (recommended, including a onetime expenditure for jail controls) in 2019 to \$1.3 million in 2023 (Figure 11), providing future County Boards with the opportunity to fund capital projects either directly from the levy or through bonding. As the County has issued a new debt for the highway building and refinancing an old bond in 2017, and as the CIP itself indicates, there will soon be opportune time to consider some larger projects to maintain the value of the investments the County has made in its infrastructure. In addition, the scheduled payback to the County’s internal revolving loan fund will also provide funding for internal investments; some of these are included in this CIP.



CIP FORMAT

This document is allocated by department, with an initial summary sheet, and by year. The first year’s amount is included in the 2020 budget; subsequent years will be evaluated for potential inclusion at the appropriate time. Each department’s capital budget is available in detail from the department of administration. Note that financial constraints have clearly limited the items for inclusion, and no significant expansion in investment is anticipated until perhaps 2020, anticipating a reduction in the County’s levy for debt service beginning that year. The 2020 CIP the Highway Department incorporates either a major rebuilding of the existing highway facility, with a cost of at least \$9 million, funded through a debt issuance and internal borrowing

For each section, following, revenues are listed by source (including unfunded, or to be determined) and expenditures by category, divided into the following groups:

- A) IT Items, or Information Technology purchases such as software systems or Geographic Information System (GIS) equipment;
- B) Vehicles, or trucks and cars licensed to operate on public highways;
- C) Other Capital Equipment, or heavy machinery not licensed to operate on public highways;
- D) Road Construction / Repairs by the Highway Department; and
- E) Facilities, Furniture & Equipment, or buildings and other improvements to real estate, including machinery permanently affixed to real estate.

For each department, a separate paragraph discusses the estimated impact of these capital expenditures on future operating budgets. For the current year, of course, these impacts are reflected in the actual current year operating budget.

Polk County, Wisconsin



2020- 2024 Capital Improvement Plan Recommendation

September 17, 2019 presented at County Board

Polk County

5 Year Capital Improvement Plan Summary

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
<i>Revenues</i>						
Fund Balance	1,749,788	200,000	50,000	50,000	-	2,049,788
Asset Recovery Fund	540,000	148,000	500,000	161,000	-	1,349,000
Levy (Property Tax)	1,808,344	1,950,740	2,126,843	2,204,679	1,966,000	10,056,606
Interdepartmental Revenues	138,914	150,249	-	-	-	289,163
State Transportation Aids	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
GAM Revenues	200,000	200,000	200,000	200,000	200,000	1,000,000
Unfunded	25,000	1,287,819	2,361,766	56,501	238,262	3,969,348
Grants	234,410	179,710	-	-	-	414,120
Lime Revenues	-	150,000	-	100,000	-	250,000
Bond	-	500,000	-	5,136,773	-	5,636,773
Total Revenue	\$ 5,696,456	\$ 5,766,518	\$ 6,238,609	\$ 8,908,953	\$ 3,404,262	\$ 30,014,798

<i>Expenditures</i>						
A) IT Items	686,402	278,249	-	-	-	964,651
B) Vehicles	648,700	880,571	1,000,618	656,847	805,262	3,991,998
C) Other Capital Equipment	447,000	550,400	1,016,625	828,333	406,000	3,248,358
D) Road Construction / Repairs	2,632,100	2,399,800	1,893,000	1,906,000	1,927,000	10,757,900
E) Facilities, Furniture & Equipment *	1,019,900	1,558,498	2,248,366	5,425,773	266,000	10,518,537
F) Parks, Museum, Fair	262,354	99,000	80,000	92,000	-	533,354
Total Expenditures	\$ 5,696,456	\$ 5,766,518	\$ 6,238,609	\$ 8,908,953	\$ 3,404,262	\$ 30,014,798

Polk County

5 Year Capital Improvement Plan Highway Department Summary

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
Beginning Fund Balance						
Revenues						
Fund Balance	700,000	-	-	-	-	700,000
Asset Recovery Fund	-	-	-	-	-	-
Levy (Property Tax)	1,540,890	1,516,590	1,706,000	1,729,000	1,744,000	8,236,480
State Transportation Aids	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Grants	172,210	172,210	-	-	-	344,420
Bond	-	500,000	-	-	-	500,000
Total Revenue	\$ 3,413,100	\$ 3,188,800	\$ 2,706,000	\$ 2,729,000	\$ 2,744,000	\$ 14,780,900
Expenditures						
B) Vehicle Replacement						
Plow Truck w/attachments (2)	405,000	410,000	410,000	410,000	412,000	2,047,000
Supervisor Truck	-	32,000	-	-	33,000	65,000
Crew Truck	48,000	-	48,000	-	45,000	141,000
Foreman Truck	-	32,000	-	33,000	-	65,000
Hook Truck	-	160,000	-	-	-	160,000
Quad Axle Plow Truck w/attachments	-	-	150,000	-	-	150,000
Sign Truck	-	-	185,000	-	-	185,000
Subtotal	\$ 453,000	\$ 634,000	\$ 793,000	\$ 443,000	\$ 490,000	\$ 2,813,000
C) Other Capital Equipment						
Front End Loader	-	-	-	-	165,000	165,000
Self-Propelled Router	-	28,000	-	-	-	28,000
Shouldering Machine	-	-	-	-	120,000	120,000
Excavator	-	-	-	180,000	-	180,000
Motor Grader	-	-	-	200,000	-	200,000
Crack Sealer	58,000	-	-	-	-	58,000
Mulcher/Hydro Seeder	30,000	-	-	-	-	30,000
Power Boom	40,000	-	-	-	42,000	82,000
Rubber Tire Excavator	200,000	-	-	-	-	200,000
Mower-Pull Type (2)	-	32,000	-	-	-	32,000
Patch Trailer	-	25,000	-	-	-	25,000
Skid Loader	-	30,000	-	-	-	30,000
Trench Roller	-	40,000	-	-	-	40,000
Skid Loader Attachments	-	-	20,000	-	-	20,000
Subtotal	\$ 328,000	\$ 155,000	\$ 20,000	\$ 380,000	\$ 327,000	\$ 1,210,000
D) Road Projects						
CTH Z1 Prep Work	25,000	-	-	-	-	25,000
CTH W1/H2/E1 Chip Seals	277,000	-	-	-	-	277,000
CTH W3/N1 Overlay	1,154,100	-	-	-	-	1,154,100
CTH M1 Mill/Overlay (20% STP Match)	700,000	-	-	-	-	700,000
CTH K1 Pulverize/Pave	476,000	-	-	-	-	476,000
CTH GG1/I1/M2/M3/H1 Chip Seals	-	474,000	-	-	-	474,000
Wapogasset Box Culvert	-	500,000	-	-	-	500,000
CTH 15/W3 Overlays	-	1,362,000	-	-	-	1,362,000
CRH C2 Prep Work	-	63,800	-	-	-	63,800
CTH C2/V1 Overlays	-	-	1,385,000	-	-	1,385,000
CTH D3/G1 Prep Work	-	-	151,000	-	-	151,000
CTH K2/K2.1/C3/O1 Chip Seals	-	-	357,000	-	-	357,000
CTH Z1 Pulverize/Pave	-	-	-	395,000	-	395,000
CTH C1 Overlay	-	-	-	992,000	-	992,000
CTH JJ3/W2/G4/G4.1 Chipseal	-	-	-	226,000	-	226,000
CTH D1 Overlay	-	-	-	293,000	-	293,000
CTH D3 Overlay	-	-	-	-	973,000	973,000
CTH JJ2 Pulverize/Pave	-	-	-	-	742,000	742,000
CTH G5/E5 Chipseal	-	-	-	-	212,000	212,000
Subtotal	\$ 2,632,100	\$ 2,399,800	\$ 1,893,000	\$ 1,906,000	\$ 1,927,000	\$ 10,757,900
Total	\$ 3,413,100	\$ 3,188,800	\$ 2,706,000	\$ 2,729,000	\$ 2,744,000	\$ 14,780,900

Polk County

5 Year Capital Improvement Plan Lime Quarry Summary

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
Beginning Fund Balance						
<u>Revenues</u>						
Fund Balance	-	150,000	-	-	-	150,000
Asset Recovery Fund	-	-	500,000	-	-	500,000
Lime Revenues	-	150,000	-	100,000	-	250,000
Bond	-	-	-	-	-	-
Total Revenue	\$ -	\$ 300,000	\$ 500,000	\$ 100,000	\$ -	\$ 900,000
<u>Expenditures</u>						
C) Other Capital Equipment						
Replace John Deere Loader	-	300,000	-	-	-	300,000
Purchase Portable Crusher	-	-	500,000	-	-	500,000
Purchase 2 Radial Conveyors	-	-	-	100,000	-	100,000
Replace Volvo Loader	-	-	-	-	-	-
Subtotal	\$ -	\$ 300,000	\$ 500,000	\$ 100,000	\$ -	\$ 900,000
E) Facility Improvements						
Office Roof	-	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 300,000	\$ 500,000	\$ 100,000	\$ -	\$ 900,000

Polk County

5 Year Capital Improvement Buildings & Recycling/Solid Waste Department Plan Summary

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
Beginning Fund Balance						
Revenues						
Fund Balance (Fair)	150,000	-	-	-	-	150,000
Asset Recovery Fund	-	-	-	-	-	-
Levy (Property Tax)	61,600	221,800	225,100	222,000	222,000	952,500
Unfunded	-	1,016,698	932,266	-	18,000	1,966,964
Bond	-	-	-	5,136,773	-	5,136,773
Total Revenue Available	\$ 211,600	\$ 1,238,498	\$ 1,157,366	\$ 5,358,773	\$ 240,000	\$ 8,206,237

Expenditures

B) Vehicles

Recycling Truck	-	-	-	-	95,000	95,000
Recycling Truck w/Plow	-	45,000	-	-	-	45,000
Bldgs Truck	-	-	-	-	-	-
Subtotal Vehicles	\$ -	\$ 45,000	\$ -	\$ -	\$ 95,000	\$ 140,000

C) Other Equipment

Lawnmower Riding	-	7,000	-	-	-	7,000
Janitorial Equipment	-	-	5,000	-	-	5,000
Recycling Boxes	-	10,000	-	-	20,000	30,000
County Bldg Equip Replacement	-	-	-	-	-	-
Trailer	-	6,000	-	-	-	6,000
Forklift	-	-	25,000	-	-	25,000
Skid Steer recycling	-	-	-	22,000	-	22,000
Gator	-	-	-	10,000	-	10,000
Tractor	-	-	-	30,000	-	30,000
Subtotal Equipment	\$ -	\$ 23,000	\$ 30,000	\$ 62,000	\$ 20,000	\$ 135,000

E) Facility Improvements

Fire Lane @ Old Jail	-	20,000	-	-	-	20,000
Gov't Center Boiler to Hot Water	-	-	768,000	-	-	768,000
Cameras Replacement	-	5,000	-	-	-	5,000
Recycling Air handler	-	22,000	-	-	-	22,000
Painting	-	5,000	5,000	5,000	-	15,000
Carpet Justice Center Office Wear	-	-	10,000	-	-	10,000
Gov't Center	-	35,000	35,000	-	-	70,000
Recycling Center	-	-	30,000	-	-	30,000
Justice Center	-	40,000	-	-	-	40,000
ADC	-	-	30,000	-	-	30,000
Laundry Jail Equipment	-	7,800	6,000	-	-	13,800
Jail Kitchen Equipment	-	7,000	-	-	-	7,000
Recycling Air Cond & Furnace sorting	-	-	-	14,500	-	14,500
Roofs	-	20,000	-	20,000	-	40,000
Building Upgrades CRBPS	-	853,198	105,866	4,900,273	-	5,859,337
LEC Garage Floor Repair	-	-	7,500	-	-	7,500
Update Identipass	-	7,000	-	-	-	7,000
Boiler @ Community Services	-	-	-	-	125,000	125,000
Update Metsys	-	18,500	-	-	-	18,500
Caulking @ Justice Center	-	30,000	-	-	-	30,000
Caulking @ Gov't Center	-	28,000	-	-	-	28,000
Conveyer 1 at Recycling	-	-	50,000	-	-	50,000
Building Contingencies	21,600	-	-	-	-	21,600
Bailer at Recycling	-	-	-	250,000	-	250,000
Conveyer 2 at Recycling Comingle	-	-	-	50,000	-	50,000
Facility Total	\$ 21,600	\$ 1,098,498	\$ 1,047,366	\$ 5,239,773	\$ 125,000	\$ 7,532,237

Polk County

5 Year Capital Improvement Buildings & Recycling/Solid Waste Department Plan Summary

F) Fair							
Admin Bldg Trusses	15,000	-	-	-	-	-	15,000
Administration Roof	10,000	-	-	-	-	-	10,000
Bathroom Roofs	-	12,000	-	-	-	-	12,000
Walk in Cooler	-	-	-	7,000	-	-	7,000
Electrical	-	-	5,000	-	-	-	5,000
H Barn Reno	-	-	-	50,000	-	-	50,000
Seal Coat Blacktop	-	50,000	-	-	-	-	50,000
New Small Animal Bldg	-	-	75,000	-	-	-	75,000
Campground Reno	-	10,000	-	-	-	-	10,000
Grandstand Engineering	150,000	-	-	-	-	-	-
Fair Total	\$ 175,000	\$ 72,000	\$ 80,000	\$ 57,000	\$ -	\$ -	\$ 384,000
F) Museum							
Coal Room	9,000	-	-	-	-	-	9,000
Remove Sidewalk Wall	6,000	-	-	-	-	-	6,000
Museum Total	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Expenditure Total	\$ 211,600	\$ 1,238,498	\$ 1,157,366	\$ 5,358,773	\$ 240,000	\$ -	\$ 8,206,237

Polk County

5 Year Capital Improvement Plan Law Enforcement Department Summary

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
Beginning Fund Balance						
Revenues						
Fund Balance	899,788	50,000	50,000	50,000	-	1,049,788
Asset Recovery Fund	440,000	148,000	-	161,000	-	749,000
Levy (Property Tax)	195,700	192,850	195,743	198,679	-	782,972
Unfunded	25,000	21,121	18,275	21,568	220,262	306,226
Total Revenue	\$ 1,560,488	\$ 411,971	\$ 264,018	\$ 431,247	\$ 220,262	\$ 2,887,986
Expenditures						
Sheriff						
A) IT Items						
Tyler Tech Upgrade to Enterprise	107,488	-	-	-	-	107,488
APX Upgrade-Squad & Mobile Radios	440,000	-	-	-	-	440,000
Patrol Car Computer Replacement	-	128,000	-	-	-	128,000
Body Camera System-Patrol & Corrections	-	-	-	-	-	-
Subtotal	547,488	128,000	-	-	-	675,488
B) Vehicles						
Squad Replacement (7)	195,700	201,571	207,618	213,847	220,262	1,038,998
Jail Support Vehicle	-	-	-	-	-	-
Subtotal	\$ 195,700	\$ 201,571	\$ 207,618	\$ 213,847	\$ 220,262	\$ 1,038,998
C) Other Equipment						
Snowmobile	-	-	-	11,000	-	11,000
Boat	-	20,000	-	-	-	20,000
Tactical Vests	-	6,400	6,400	6,400	-	19,200
Crime Scene Scanner	-	-	-	90,000	-	90,000
Televisions-Corrections	-	6,000	-	-	-	6,000
Dispatch Work Stations	-	-	-	60,000	-	60,000
Subtotal	\$ -	\$ 32,400	\$ 6,400	\$ 167,400	\$ -	\$ 206,200
E) Facility Improvements						
Jail Controller Project	792,300	-	-	-	-	792,300
Fringe/Use of Force Range	-	50,000	50,000	50,000	-	150,000
Washer/Dryer	18,000	-	-	-	-	18,000
Overhead Doors	7,000	-	-	-	-	7,000
Subtotal	\$ 817,300	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 942,300
Total	\$ 1,560,488	\$ 411,971	\$ 264,018	\$ 431,247	\$ 220,262	\$ 2,862,986

Polk County

5 Year Capital Improvement Plan Golden Age Manor Summary

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
Beginning Fund Balance						
Revenues						
GAM Revenues	200,000	200,000	200,000	200,000	200,000	1,000,000
Total Revenue	\$ 200,000	\$ 1,000,000				
Expenditures						
C) Other Capital Equipment						
Laundry Equipment	-	10,000	-	10,000	-	20,000
Whirlpool	-	-	-	40,000	-	40,000
Furniture-Common Areas	-	6,000	-	10,000	20,000	36,000
Office Furniture	-	-	20,000	-	20,000	40,000
Bariatric Beds	4,000	4,000	4,000	4,000	4,000	20,000
Patient Lifts	5,000	-	5,000	-	5,000	15,000
Kitchen Equipment	5,000	-	5,000	-	10,000	20,000
Activity Technology	-	-	10,000	-	-	10,000
Therapy Equipment	5,000	-	5,000	-	-	10,000
Truck	-	20,000	-	-	-	20,000
Subtotal	\$ 19,000	\$ 40,000	\$ 49,000	\$ 64,000	\$ 59,000	\$ 231,000
E) Facility Improvements						
Room Upgrades	30,000	30,000	50,000	50,000	50,000	210,000
Lighting-Energy Efficient	-	20,000	-	10,000	11,000	41,000
Windows-Sunroom	-	-	21,000	-	-	21,000
Water Heaters	15,000	-	-	-	-	15,000
HRV Unit Repairs	20,000	-	-	-	-	20,000
Air Units	15,000	-	-	20,000	-	35,000
Corridor Remodel	5,000	-	-	-	10,000	15,000
Tub/Shower Room Remodel	-	-	-	20,000	15,000	35,000
SCU Wall Repairs	5,000	20,000	-	-	-	25,000
Conference Room Remodel	-	-	-	20,000	-	20,000
Visitor Bathroom Remodel	-	-	-	16,000	-	16,000
Flooring	85,000	45,000	-	-	20,000	150,000
Parking Lot	6,000	40,000	80,000	-	-	126,000
Sidewalk	-	-	-	-	15,000	15,000
Landscaping	-	5,000	-	-	-	5,000
Roof	-	-	-	-	20,000	20,000
Subtotal	\$ 181,000	\$ 160,000	\$ 151,000	\$ 136,000	\$ 141,000	\$ 769,000
Total	\$ 200,000	\$ 1,000,000				

Polk County

5 Year Capital Improvement Plan Department of IT Summary

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
Beginning Fund Balance						
<u>Revenues</u>						
Interdepartmental Revenues	138,914	150,249	-	-	-	289,163
Total Revenue	\$ 138,914	\$ 150,249	\$ -	\$ -	\$ -	\$ 289,163
<u>Expenditures</u>						
A) IT Items						
Add Win20176 Server Lic	-	2,855	-	-	-	2,855
Windows 2019 Server	-	94,080	-	-	-	94,080
VMWare ESX Servers	69,600	-	-	-	-	69,600
VMWare Licenses	13,314	13,314	-	-	-	26,628
Ricoh MFP Copier/Printers	36,000	20,000	-	-	-	56,000
Professional Services	20,000	20,000	-	-	-	40,000
Subtotal	\$ 138,914	\$ 150,249	\$ -	\$ -	\$ -	\$ 289,163
Total	\$ 138,914	\$ 150,249	\$ -	\$ -	\$ -	\$ 289,163

Polk County

5 Year Capital Improvement Plan Department County Clerk Summary

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
Beginning Fund Balance						
<u>Revenues</u>						
Unfunded	-	-	411,225	34,933	-	446,158
Total Revenue	\$ -	\$ -	\$ 411,225	\$ 34,933	\$ -	\$ 446,158
<u>Expenditures</u>						
C) Other Equipment						
New Voting Machines	-	-	411,225	-	-	411,225
Software License/Maintenance	-	-	-	34,933	-	34,933
Subtotal	\$ -	\$ -	\$ 411,225	\$ 34,933	\$ -	\$ 446,158
Total	\$ -	\$ -	\$ 411,225	\$ 34,933	\$ -	\$ 446,158

Polk County

5 Year Capital Improvement Plan Department of Admin Summary

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
Beginning Fund Balance						
<u>Revenues</u>						
Unfunded	-	250,000	1,000,000	-	-	1,250,000
Total Revenue	\$ -	\$ 250,000	\$ 1,000,000	\$ -	\$ -	\$ 1,250,000
<u>Expenditures</u>						
E) Facility Improvement Study	-	250,000	1,000,000			1,250,000
Subtotal	\$ -	\$ 250,000	\$ 1,000,000	\$ -	\$ -	\$ 1,250,000
Total	\$ -	\$ 250,000	\$ 1,000,000	\$ -	\$ -	\$ 1,250,000

Polk County

5 Year Capital Improvement Plan Department Land/Water Summary

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
Beginning Fund Balance						
<u>Revenues</u>						
Levy (Property Tax)	-		-	20,000	-	20,000
Total Revenue	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
<u>Expenditures</u>						
C) Other Equipment						
Survey Equipment	-		-	20,000	-	20,000
Subtotal	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
Total	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000

Polk County

5 Year Capital Improvement Plan Department Land Info Summary

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
Beginning Fund Balance						
<u>Revenues</u>						
Asset Funded	100,000	-	-	-	-	100,000
Total Revenue	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Expenditures

C) Other Equipment

Flyover for Mapping	100,000	-	-	-	-	100,000
Subtotal	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
--------------	-------------------	-------------	-------------	-------------	-------------	-------------------

Polk County

5 Year Capital Improvement Plan Department Parks

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
Beginning Fund Balance						
<u>Revenues</u>						
Levy (Property Tax)	10,154	19,500	-	35,000	-	64,654
Unfunded	-	-	-	-	-	-
Grants	62,200	7,500	-	-	-	69,700
Total Revenue	\$ 72,354	\$ 27,000	\$ -	\$ 35,000	\$ -	\$ 134,354

Expenditures

F) Parks

Atlas Boat Landing Replace	10,154	-	-	-	-	10,154
Kennedy Trail Repave	-	15,000	-	-	-	15,000
Snowmobile for Ski Trail	-	12,000	-	-	-	12,000
Update Playground	-	-	-	15,000	-	15,000
Cattail Bridge	62,200	-	-	-	-	62,200
Replace Concrete Boat Landing	-	-	-	20,000	-	20,000
Parks Total	\$ 72,354	\$ 27,000	\$ -	\$ 35,000	\$ -	\$ 134,354

Total	\$ 72,354	\$ 27,000	\$ -	\$ 35,000	\$ -	\$ 134,354
--------------	------------------	------------------	-------------	------------------	-------------	-------------------

APPENDIX G: REVENUE ESTIMATION METHODOLOGY

Polk County forecasts revenue using methods specific to each source. The property tax levy is set annually as a fixed dollar amount. However, the entire amount is not collected due to delinquencies and, under Wisconsin's system of public finance, county governments serve as the collection agency for such taxes, meaning that other local governments receive the full amount of their levy and the county bills for delinquent taxes with, ultimately, the power to seize and sell such property should the taxes go unpaid for a number of years. The amount of arrears are therefore considered a non-spendable fund balance, converted to assigned fund balance once paid; as part of the budget process change in delinquent taxes therefore must be estimated to determine unassigned fund balance.

The stock of arrears in delinquent property taxes has been very high in historical terms. Prior to the 2007-09 recession, the stock of arrears in delinquent taxes was approximately \$2.5 million in any given year; that jumped to about \$4.5 million in 2010-11. With the recovery of the housing market, this amount is expected to decline, and it is currently at predicted that it will again return to just over \$2.5 in the next two to three years based on 2018 repayment rates. This will have the effect of substantially increasing unassigned fund balance (as shown in Table 3) with consequences especially for future budgeting.

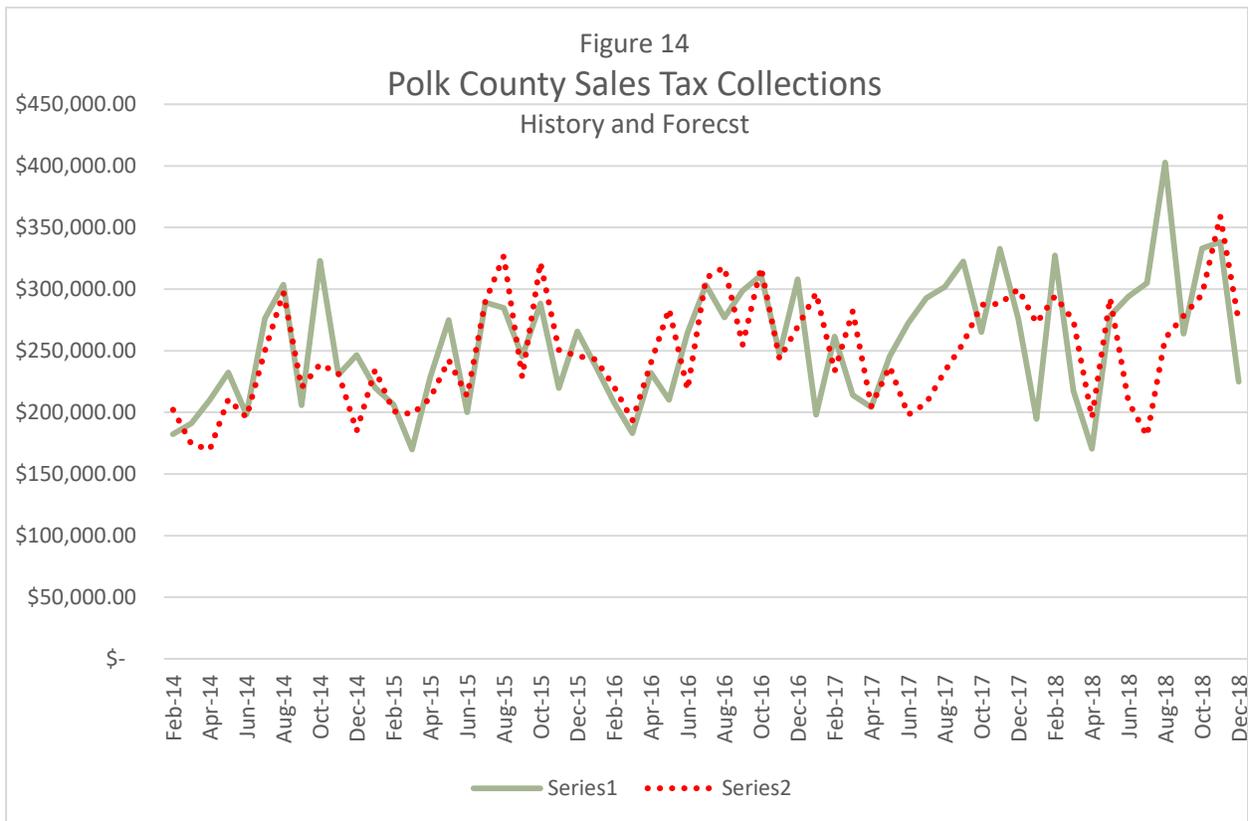
Public charge for services, the second-largest revenue source, consists of a variety of revenues, with the largest share, about three fourths of the total, revenue received by the County's nursing home, Golden Age Manor. That revenue itself is a mixture of Medical Assistance, Medicare, insurance and private payments. This revenue, along with similar revenue received by other health care programs, is estimated based on current caseloads and case mix, reimbursement rates, and historical trends and patterns such as seasonal change in demand and overall trend in demand. (This is also the methodology used to estimate state aids where these aids are reimbursement for services provided to citizens.) The remainder of public charges are typically payments for goods and services, such as the sale of lime by the Lime Quarry, revenue from the boarding of prisoners from other counties, sale of recycling materials or sale of trees. These are estimated based on a multi-year trend, with the greatest weight given to the most recent year.

State aids are estimated based either on actual certifications for fixed amounts or, where this is not known, prior year actual payments. In cases where state aids are a variable, such as aid in reimbursement for services like medical assistance paid to the nursing home or the mental health clinic, as noted above a forecast is prepared based on current case load and case mix and historical trends and patterns. Typically, the State of Wisconsin does an excellent job of notifying local governments of state aid amounts relatively early in the budget process, and there is usually a high degree of certainty that such payments will be made in full.

Intergovernmental revenue, the fourth-largest revenue source, consists of health insurance premiums, both those paid by the County on behalf of employees and those paid by the employees themselves and state payments for highway maintenance. The health insurance estimates are based on current mix of employees and premium rate; as employment and enrollment/coverage type are relatively stable, this forecast tends to be quite accurate. State payments for maintenance of state highways are also quite predictable, and vary according to need meaning that the exposure of the County for any cost overrun is negligible.

The sales tax is the only other single revenue exceeding \$1 million. This revenue is forecast using the County’s own time-series analysis model using Holt-Winters Exponential Smoothing. This model analyzes seasonal patterns and both short and long term trends to estimate collections over the next year; the results are compared to forecasts from outside agencies such as the Wisconsin Counties Association and University of Wisconsin – Extension for plausibility. Figure 14 shows history and forecast for collections; note the extreme seasonality.

All minor revenues such as interest earnings, fines and other taxes are estimated based on trends in collections with the heaviest weight given to the most current year and adjusted for policy changes, e.g. rate increases, where necessary.



APPENDIX H: ASSET FUND ACCOUNTING

Asset Protection and Internal Investment Fund Loan Repayment Schedule

Department	Item	Rationale	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Law Enforcement	Patrol boat	Capital need and state aid reimbursement	21,000	-	-	-	-	-	-	-	-	-	
			4,200	4,200	4,200	4,200	4,200	4,200	-	-	-	-	
			21,000	16,800	12,600	8,400	4,200	-	-	-	-	-	
Golden Age Manor	Bond refinancing	Refinancing savings; level debt service	616,581	-	-	-	-	-	-	-	-	-	
			75,212	109,005	134,000	143,000	143,000	12,364	-	-	-	-	
			541,369	432,364	298,364	155,364	12,364	-	-	-	-	-	
Administration	Citizen Service Center	Improved efficiency and customer service	-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
Highway	Purchase Gravel Pit 2015	Savings in owning our gravel supply	100,000	-	-	-	-	-	-	-	-	-	
			20,000	20,000	20,000	20,000	20,000	20,000	-	-	-	-	
			100,000	80,000	60,000	40,000	20,000	-	-	-	-	-	
2017 40000	Buildings	Government Center LED Parking Lot	Improved efficiency and energy savings	-	-	42,693	-	-	-	-	-	-	
				-	-	-	10,000	10,000	10,000	12,693	-	-	-
				-	42,693	32,693	22,693	12,693	-	-	-	-	
2017 50000	Recycling	Recycling Roof and 2 new bins	Capital replacement need	-	-	39,969	-	-	-	-	-	-	
				-	-	8,000	8,000	8,000	8,000	7,969	-	-	
				-	31,969	23,969	15,969	7,969	-	-	-		
2017 10000	Recycling	Recycling Bins	Capital replacement need	-	-	9,020	-	-	-	-	-	-	
				-	-	2,000	2,000	2,000	1,020	-	-		
				-	7,020	5,020	3,020	1,020	-	-	-		
Buildings	2019 Chiller	Capital replacement need	-	-	-	-	150,000	-	-	-	-	-	
			-	-	-	-	30,000	30,000	30,000	30,000	30,000	30,000	
			-	-	-	-	120,000	90,000	60,000	30,000	-		
GAM	2019 Boiler	Capital replacement need	-	-	-	-	254,000	-	-	-	-	-	
			-	-	-	-	130,636	123,364	-	-	-		
			-	-	-	-	254,000	123,364	-	-	-		
Bldg	2015 Govern Ctr Security c/o per resolution 2019	Capital replacement need	-	-	-	-	75,000	-	-	-	-	-	
			-	-	-	-	75,000	-	-	-	-		
			-	-	-	-	-	-	-	-	-		
Law Enforcement	2020 Radio	Capital replacement need	-	-	-	-	440,000	440,000	-	-	-	-	
			-	-	-	-	74,900	79,100	79,100	79,100	-		
			-	-	-	-	440,000	365,100	286,000	206,900	48,700		
Land Information	2020 Fly over for Orthoimagery	Capital replacement need	-	-	-	-	100,000	100,000	-	-	-	-	
			-	-	-	-	20,000	20,000	20,000	20,000	20,000		
			-	-	-	-	100,000	80,000	60,000	40,000	20,000		

pmt through 2029 10 yrs starting 2020

pmt through 2024 5 yrs starting 2020

Asset protection and internal investment fund financial status	488,620	269,879	645,078	1,061,869	1,249,069	1,062,269	834,369	1,108,515	1,237,615
	400,000	161,416	292,061	-	-	-	-	-	-
	251,040	251,033	268,226	187,200	217,200	312,100	274,146	129,100	129,100
	1,139,660	682,328	1,205,365	1,249,069	1,466,269	1,374,369	1,108,515	1,237,615	1,366,715
	869,781	34,350	143,496	-	404,000	540,000	-	-	-
	269,879	647,978	1,061,869	1,249,069	1,062,269	834,369	1,108,515	1,237,615	1,366,715

Appendix I

LONG-TERM OBLICATIONS, POLK COUNTY WISCONSIN

Governmental Activities	Year	Principal	Interest
General Obligation Promissory			
Note issued 12-1-2017	2020	2,500,000	303,194
\$16,700,000 maturing 12/1/2025	2021	2,190,000	239,444
Interest at 2.55% - 3.00%	2022	1,125,000	183,600
	2023	1,155,000	154,852
	2024	1,185,000	125,460
	2025	1,215,000	95,242
	2026	1,245,000	64,260
	2027	<u>1,275,000</u>	<u>32,512</u>
		\$ 11,890,000	\$ 1,198,564

General Obligation, Promissory Notes,
\$462,520, Issued 5-19-17, Due 5-1-37

2020	\$ 23,126
2021	\$ 23,126
2022	\$ 23,126
2023-2027	\$ 115,630
2028-2032	\$ 115,630
2032-2037	<u>\$ 115,630</u>
	\$ 416,268

Total General Obligation Debt \$ 13,504,832

Operating Leases

Law Enforcement UTV			
	2020		<u>2,881</u>
			\$ 2,881
County Vehicles			
	2020		60,089
	2021		49,021
	2022		<u>29,886</u>
			138,996
Total Leases			\$ 141,877

APPENDIX J: GLOSSARY

2017 ACTUAL - This entry reflects the actual County expenditures and personnel complement for that year.

2018 BUDGET - This entry on the budget pages details the budget and personnel complement as approved by the County Board on November 14, 2017 (year-end “Actual” numbers are not yet available).

2019 BUDGET - This entry on the budget pages details the budget and personnel complement as approved by the County Board on November 13, 2018.

ACTIVITY – Day-to-day operations of a program linked towards an output such as meeting with clients, providing training sessions, patrolling highways or plowing snow.

APPROPRIATION - A specific amount of money authorized by the County Board, generally during adoption of the annual budget, to be used to make expenditures for specific purposes. Authorizations are generally granted for a one-year period.

BASIS OF ACCOUNTING - This refers to the time at which revenues and expenditures are recognized in accounts and reported. The basis of accounting includes:

- **Accrual** -- Basis of accounting whereby revenues are recorded when they are earned (whether or not cash is received) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time or not);
- **Cash** -- Basis of accounting under which revenues are recorded when received and expenditures are recorded when paid.
- **Modified Accrual** -- The basis of accounting whereby expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes received and revenues earned.

CAPITAL EXPENDITURE – A non-recurring expenditure of over \$25,000 on a fixed asset or improvement to a fixed asset with an expected useful life of at least three years.

CAPITAL IMPROVEMENT PROGRAM - A five year plan for capital expenditures; the 2013 amount is incorporated in the annual budget.

CASH FLOW - A projection of the cash receipts and disbursements anticipated during a given time period.

CDBG – The U.S. Department of Housing and Urban Development’s Community Development Block Grant.

CLASSIFICATION – How expenditures are reported. Major classification types include:

- **Line item** -- Classification of expenditures by department or agency and by specific purchase such as telephone, subscriptions, wages, pension contribution, and so forth. Necessary for budgetary control.
- **Economic** -- Expenditures are reported according to goods or services purchased, e.g. personnel costs or wages and benefits, supplies and expenses, capital outlay, and so forth by department and for the entity as a whole. Compiled from line item data, they are useful for policy makers, helpful for budget

monitoring and provide a framework for implementation of virement rules. Budget execution reports are provided using economic classification.

- **Functional** -- Government expenditures are reported according to their major purpose (e.g. education, transportation, public safety) and independent of departmental structure. This classification is also used in the annual audit and provides insight into what broad services are provided and how a government prioritizes among them.
- **Administrative** -- Governmental expenditures are reported by department or agency in order to identify responsibilities for budget execution and financial management.
- **Program** -- Government expenditures are reported by program, defined below as a related set of activities towards a common objective. Program classification is used to identify specific objectives sought and allow for measurement of effectiveness through performance measures. Program budgeting when linked to outcome measures is often called performance budgeting or budgeting for results.

DEBT SERVICE - Payment of principal and interest on specific obligations which result from the issuance of bonds.

DEPARTMENT - The basic organizational unit of county government, responsible for carrying out a specific set of functions identified in the department's mission statement.

DEPRECIATION - A term used to account for: (1) expiration in the service life of capital assets attributed to use, deterioration, action of physical elements and (2) portion of the cost of a capital asset which is charged as an expense during a period.

EFFECTIVENESS MEASURE – A performance measure showing the link between outputs, or what a program produces, and results, or what occurs in the community (or, for internal service departments, outside of that department) as a consequence of these outputs.

EFFICIENCY MEASURE – A performance measure that shows the cost per unit of output produced by a program.

EQUALIZED VALUE - A valuation placed upon real and personal property within the County. The valuation reflects a number of factors including appraisals, new construction, and comparative sales data.

EXPENDITURE - Cost of goods and services obtained, including debt service and capital outlay.

MILL RATE - Rates used in calculating taxes based upon the levies established by the County, cities, townships and special taxing districts.

FISCAL YEAR – A calendar year from January 1 through December 31 of that same year.

FUND BALANCE - The difference between fund assets and fund liabilities of governmental and trust funds. Following the Government Accounting Standards Board (GASB) Rule 54, Polk County fund balances are categorized as restricted, committed, assigned and unassigned.

GASB – Government Accounting Standards Board, an independent agency that establishes and improves accounting standards for U.S. state and local governments.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Detailed accounting standards and practices for state and local governments as prescribed by GASB.

GENERAL OBLIGATION BONDS - Bonds backed by the full faith and credit of government (a pledge of the general taxing power for the payment of the debt obligation).

GOAL - desired objective toward which a program's activities are directed.

GOLDEN AGE MANOR – the County's nursing home and rehabilitation center located in Amery, Wisconsin.

GRANTS - Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.

HIGHWAY BRIDGE AID – A State-mandated levy collected by a county to provide funding for town bridges. Not considered part of the general Polk County levy.

HIPAA – Federal Health Insurance Portability and Accountability Act which, among other things, regulates the safekeeping of medical records.

HITECH – Federal Health Information Technology for Economic and Clinical Health Act which, among other things, regulates the security of electronic medical records.

IMPACT – The long-term social or economic effect in society reached as a consequence of a program (and that program achieving its short-term results. An impact is the reason for the existence of a program.

LEVY - The total amount of property taxes, specialized assessments or service charges imposed by a government.

LIBRARY ACT 150 – A State-mandated property tax levied in jurisdictions that do not contain a public library as required by Wisconsin law to reimburse public libraries for costs not considered part of the general Polk County levy.

LIABILITIES - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

LOGICAL FRAMEWORK OR LOGFRAME – A method of identifying program logic and related performance measures. See Appendix B.

MAJOR ACCOUNT SERIES – Eight of the nine classifications of expenditures made by the County are based on the Wisconsin Uniform Chart of Accounts (numbers in parentheses are account series; note that Operating 000 is not a series):

- **Personnel** - Salaries, wages, employee benefits, and per diems (100).
- **Operating – 000** - Expenditures for other than personnel costs that had not been assigned to the appropriate expenditure category.
- **Professional services** - Contractual services, utilities, and repair and maintenance charges paid outside agencies (200).
- **Supplies and expenses** - Office supplies, publications, dues, travel, repair and maintenance supplies, highway construction material (300).
- **Fixed charges** - Insurance, rents and leases, depreciation, amortization, investment charges (500).
- **Debt service** - Payment of principal and interest on obligations (600).
- **Other grants contributions** - Direct relief to indigents, awards and indemnities, grants and donations, and losses (700).

- **Capital outlay** - Purchase of capital equipment or capital improvements (800).
- **Transfers** - Payments from an agency to another fund (900).

MISSION - a description of the reason for existence of a department, what it is to achieve.

OBJECTIVE - A clearly described target for achievement within a specified time span, representing measured progress toward a goal.

OPERATING BUDGET - The financial plan for the fiscal year which authorizes proposed personnel complements, expenditures and the revenues to finance them.

OUTCOME – A result or impact (See results and impact for definitions).

OUTPUT – The goods and services produced directly by a program as a result of its activities such as trained clients, arrests, cleared highways, and so forth.

PASER RATING - Pavement Surface Evaluation and Rating – a program developed by the University of Wisconsin to measure the quality of roads. Ratings range from 1 (failed, needing reconstruction) through 10 (new, requiring no maintenance).

PEFA – Public Expenditure and Financial Accountability Secretariat, an agency funded by international development agencies that among other activities developed and maintains a public financial management (PFM) assessment tool.

PERFORMANCE MEASURE – A measure of the effectiveness of a program or another indication of program performance linked to its activity, output, result or impact. The latter two are sometimes called outcome measures.

PERSONNEL CATEGORIES - The classifications for employment in the County are based on the definitions as prescribed by the U.S. Equal Employment Opportunity Commission for local governments:

- **Officials/Administration** - Head of the department or agency
- **Professionals - Positions** that require a college degree or equivalent experience, e.g. a registered nurse.
- **Technicians/Para-Professionals** - Positions that require a two-year degree or equivalent experience, e.g. a licensed practical nurse.
- **Protective Service workers** - Licensed law enforcement personnel
- **Administrative support** - Employees whose duties are principally clerical or secretarial in nature
- **Skilled craft/service maintenance** - Equipment operators and maintenance workers

PFM – Public financial management.

POLICY – Anything a government chooses to do, usually in response to a problem.

PROGRAM – A related set of activities undertaken by a department towards a common objective and usually directed at a common group of clients.

REIMBURSEMENT - Repayment to a specific fund for expenditures incurred or services performed by that fund to or for the benefit of another fund.

RESULTS – The near-term economic or social changes within the community brought about by a program. Note that this is not under the direct control of the agency but a result of its outputs.

REVENUES - All amounts of money received from external sources such as property taxes, federal and state aids, fees, fines, forfeitures, service charges, etc.

TAX RATE – Determined by dividing the levy by total equalized value, this rate (adjusted for level of assessment) is multiplied by the market value of a property determined by the assessor to determine that property's tax. Often expressed in dollars per \$1,000 of value.

UNIFORM CHART OF ACCOUNTS – A procedure for reporting on revenues and expenditures for county governments in Wisconsin as developed by the Wisconsin Department of Revenue.

VALUE FOR MONEY – The optimal use of resources to achieve intended outcomes, as demonstrated by efficiency and effectiveness indicators.

VIREMENT RULES – Those rules that govern how resources may be transferred between expenditure categories during budget execution. Generally, it is permissible to transfer within major categories of expenditures as listed, but not between categories such as personnel costs or capital expenditures.

WIC – Women and Infant Children, a Federal early childhood nutrition program implemented by the County's Public Health Department.

APPENDIX K: CONTACT INFORMATION

Polk County Departmental Organization and Contact Information*

<p>Department of Administration Maggie Wickre, Finance Director maggiew@co.polk.wi.us 100 Polk Plaza, Suite 220 715-485-9122</p>	<p>Aging and Disability Resource Center (ADRC) Laura Neve, Director laura.neve@co.polk.wi.us 100 Polk Plaza, Suite 60 715-485-8449 Toll Free 877-485-2372</p>	<p>Clerk of Circuit Court Joan Ritten joan.ritten@wicourts.gov 1005 W Main Street, Suite 300 715-485-9241</p>	<p>Community Services Division (Public Health and Human Services) Tonya Eichel, Director tonya.eichel@co.polk.wi.us 100 Polk County Plaza, Suite 180 715-485-8500</p>
<p>Corporation Counsel/Child Support Malia Malone, Corporation Counsel malia.malone@co.polk.wi.us 1005 W Main St, Suite 100 715-485-9210</p>	<p>County Clerk Lisa Ross, County Clerk lisa.ross@co.polk.wi.us 100 Polk County Plaza, Suite 110 715-485-9226</p>	<p>District Attorney Jeff Kemp, District Attorney Jeff.Kemp@da.wi.gov 1005 W Main Street, Suite 700 715-485-9231</p>	<p>Employee Relations Department Darlene Kusmirek, Interim Human Resource Director darlenek@co.polk.wi.us 100 Polk County Plaza, Suite 229 715-485-9270</p>
<p>UW - Extension Kristen Bruder, Department Head kristen.bruder@ces.uwex.edu 100 Polk County Plaza, Suite 210 715-485-8600</p>	<p>Golden Age Manor Dana Reese, Administrator dana.reese@co.polk.wi.us 220 Scholl Ct., Amery, WI 54001 715-268-7107</p>	<p>Highway Department Emil Norby, Commissioner emil.norby@co.polk.wi.us 518 Main Street 715-485-8700</p>	<p>Information Technology David Vollendorf, Interim Director dvollendorf@co.polk.wi.us 100 Polk County Plaza, Suite 205 715-485-9220</p>
<p>Land Information Steve Geiger, Surveyor surveyor@co.polk.wi.us 100 Polk County Plaza, Suite 130 715-485-9170</p>	<p>Land & Water Resources Eric Wojchik, Conservation Planner ericw@co.polk.wi.us 100 Polk County Plaza, Suite 120 715-485-9644</p>	<p>Law Enforcement, Polk County Sheriff's Office Sheriff Brent Waak brentw@co.polk.wi.us 715-485-8300 1005 W Main Street, Suite 900</p>	<p>Lime Quarry Emil Norby, Manager emil.norby@co.polk.wi.us 2023 50th Avenue Osceola, WI 54020 715-294-2351</p>
<p>Buildings Rod Polk, Facilities Manager rod.polk@co.polk.wi.us 100 Polk County Plaza, Suite 10 715-485-9294</p>	<p>Register of Deeds Sally Spanel sally.spanel@co.polk.wi.us 100 Polk County Plaza, Suite 160 715-485-9240</p>	<p>County Treasurer Amanda Nissen, Treasurer amandan@co.polk.wi.us 100 Polk County Plaza, Suite 150 715-485-9255</p>	<p>Veterans Service Office Andrew Butzler, VSO Andrew.butzler@co.polk.wi.us 100 Polk County Plaza, Suite 70 715-485-9243</p>
<p>Forester Mark Gossman, Forest Administrator mark.gossman@co.polk.wi.us 100 Polk County Plaza, Suite 228 715-485-9265</p>	<p>Parks Ben Elfelt, Parks Coordinator ben.elfelt@co.polk.wi.us 100 Polk County Plaza, Suite 130 715-485-9170</p>	<p>Environmental Services Bob Kazmierski, Division Director robert.kazmierski@co.polk.wi.us 100 Polk County Plaza, Suite 120 715-485-9631</p>	

*All addresses are Balsam Lake, WI 54810 unless otherwise noted.