

Polk County

"GIFT OF THE GLACIERS"

Wisconsin



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

**2017 Operating and Capital
Budget**

Polk County
COUNTY BOARD OF SUPERVISORS

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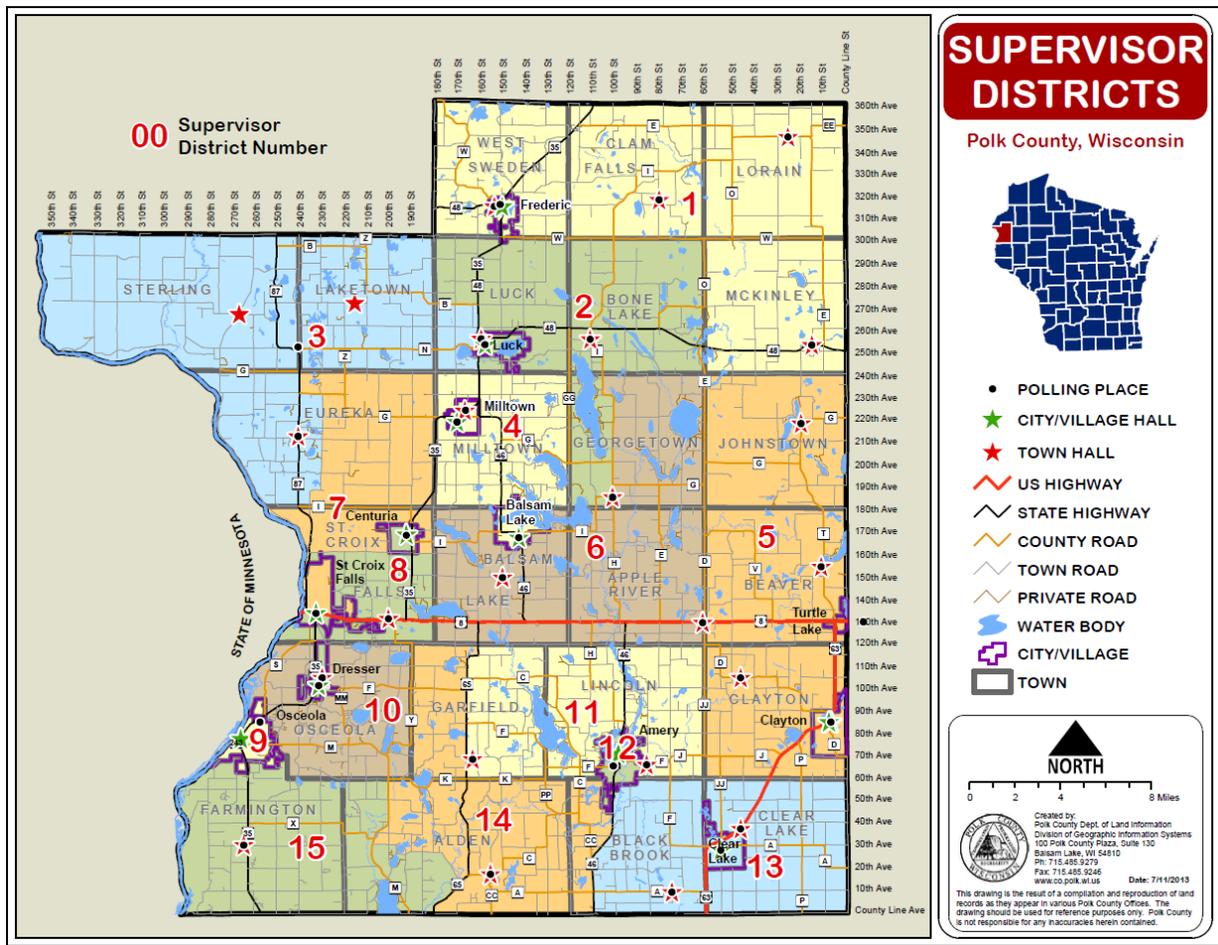
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Cover: *The Ahlgren Wildlife Reserve, the newest addition to the Polk County Park system*

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Introduction

January 2017

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

We are pleased to provide you the fifth comprehensive budget document in the history of Polk County and the first to fully incorporate the budget reforms begun six 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 2017 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 as well as information on the organization of the county and assistance in interpreting the second section, the 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,

Dana Frey
County Administrator

Andrea Jerrick
Deputy County Administrator/Budget Director

About Polk County



Located in north-west 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 2,800 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 5,600 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 300,646 library visits in 2015, and a county of schools, with eight local school districts offering full K through 12 education opportunities.

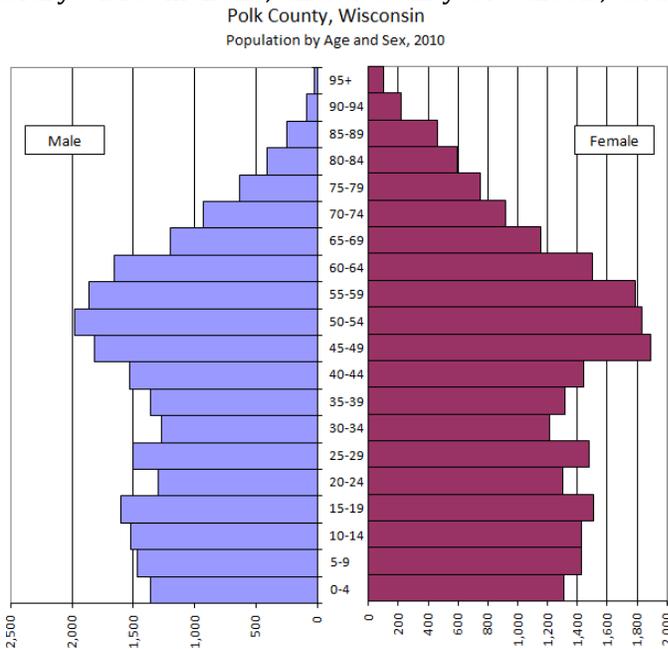


Figure 1

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.

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 92.9% of all residents over age 25 having a high school diploma and nearly thirty percent a college degree (Table 1). Finally, the County also has a very high ratio of owner-occupied homes, at nearly

79 percent, and, although the County's overall housing vacancy rate appears high - 25 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, 2016 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 human 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. The County is also is the major partner in an information center at the County's eastern border designed to facilitate tourism and participates in the County museum located in the original courthouse in Balsam Lake.

Table 1

Educational Attainment of Polk County Residents

Less than 9th grade	2.7%
9th to 12th grade, no diploma	5.4%
High school graduate (includes equivalency)	39.7%
Some college, no degree	22.6%
Associate's degree	10.2%
Bachelor's degree	13.1%
Graduate or professional degree	6.3%



Polk County Museum



A Citizen's Guide to the Polk County Budget



Calendar Year 2017

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About Polk County

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

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



Polk County D.D. Kennedy Park

Quick facts:

Land area: 956 square miles

Number of lakes: 437

Population (2016 estimate): 44,236.

Real GDP 2015 ('09 dollars): \$1.5 billion

Per capita personal income: (2015) \$41,777

Unemployment rate (Oct. 2016): 3.5%

County Organization and Services

Polk County provides services to its citizens in law enforcement, child support collection and child protection, transportation and nutrition for older citizens, maintains a 515 mile highway system, provides public health services including immunization and restaurant inspections, works to protect our natural resources including our groundwater and lakes, ensures orderly development through planning and zoning, operates the county detention center and court system, provides assistance to veterans, the elderly and disabled, operates a long-term care and rehabilitation facility, 6 county parks, a recycling center, and manages 17,144 acres of county forest. The county does so through the efforts of 422 full-time equivalent employees organized into 23 departments and funded by a \$53 million annual budget.

Mission:

To serve and represent the public with integrity

Vision:

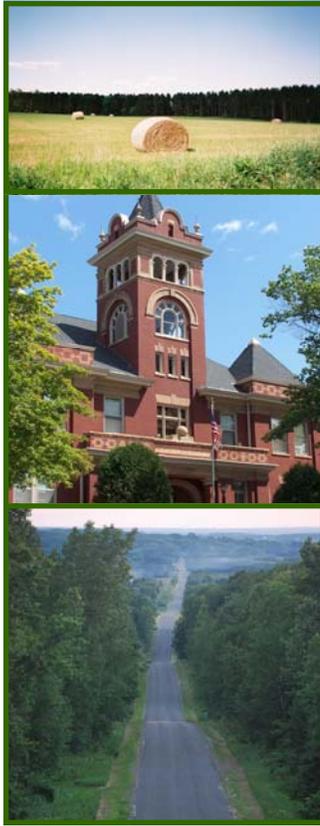
Improved quality of life for all who live, work, and play in Polk County

Strategic Priorities:

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

How Have We Progressed?

Selected Key Performance Indicators:



Area	Goal	Indicator	2016 plan	2016 actual	2017 plan
Economic development	Promote the agricultural industry	Demand for agricultural lime products, dollar	\$664,	592,000	657,000
	Encourage and develop tourism and local business	Sales tax collections in Polk County	\$2.90m	\$3.08m	\$2.98m
Quality education	Provide educational opportunities to preserve links to the past	Schools participating in the Polk County Museum program	5 of 8	5 of 8	5 of 8
Land use practices	Support land uses that grow a strong economy	Percentage of parcel map completed	95%	86%	95%
Environmental protection	Safeguard public and environmental health	Number of public beaches monitored weekly for safety	5	5	5
Transportation	Recreational trail development and maintenance	Miles of recreational trails	488	488	488
	Maintain and improve the road system	Pavement quality index (7 = isolated cracks)	7.0	7.0	7.0
Quality of life	Safeguard public and environmental health	High school students who smoke	12.0%	12.0%	11.6%
	Quality long-term care at Golden Age Manor	Occupancy rate	92%	92%	92%

The 2016 Budget: Where Your Tax Dollar Goes

All Other Services
\$0.08

Highways
\$0.15

Law Enforcement & Courts
\$0.40



Debt Service
\$0.15

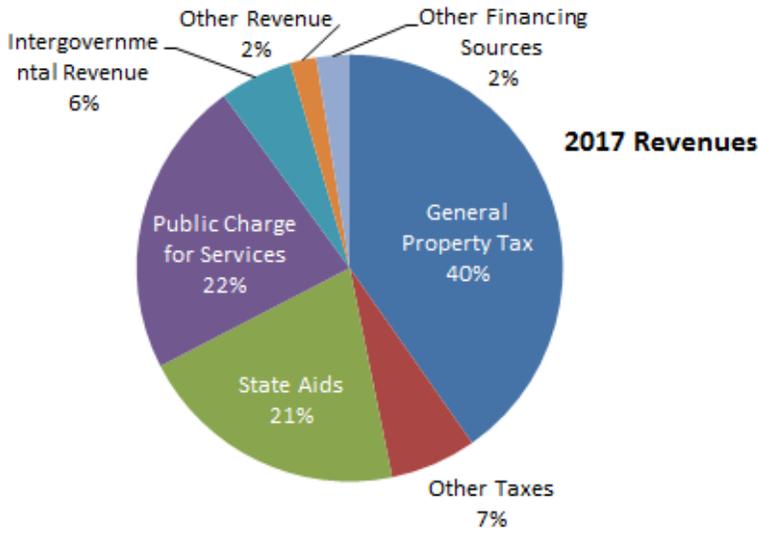
Health & Human Services
\$0.23



Did you know?
Polk County maintains 343 miles of snowmobile trails, 32 miles of ATV trails, and 41 miles of bicycle trails?

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

Budget in Brief: Revenues and Expenditures



Revenues	2016 Prelim	2017 Budget
General Property Tax	21,468,018	21,611,424
Other Taxes	3,646,145	3,511,145
State Aids	10,450,239	11,054,703
Public Charge for Services	12,141,088	12,092,008
Intergovernmental Revenue	3,005,901	2,973,805
Other Revenue	1,054,476	1,066,526
Other Financing Sources	573,167	1,357,111
Total Resources	52,339,034	53,666,722

Examples of Resources:

Other Taxes: Sales tax

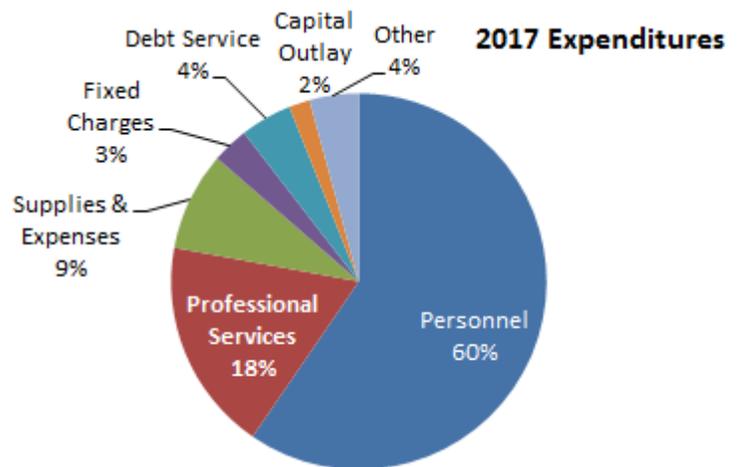
State Aids: State general revenue sharing funds and grants

Public Charge for Services: Permit fees

Other Revenue: Interest income

Other Financing Sources: Internal fund transfers

Expenditures	2016 Prelim	2017 Budget
Personnel	30,276,642	30,268,488
Professional Services	8,454,570	9,302,283
Supplies & Expenses	5,965,915	6,200,713
Fixed Charges	1,577,191	1,595,840
Debt Service	3,327,152	2,258,255
Capital Outlay	1,203,989	879,229
Other	1,536,562	2,550,658
Total Expenditures	52,342,021	53,055,466



Examples of Expenditures:

Professional Services: Medical services for clients

Supplies & Expenses: Road salt, gasoline for patrol cars

Fixed Charges: Insurance premiums

Debt Service: Bond repayments

Capital Outlay: Road grader for Highway Department

Other: Grants, cost reallocations

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.

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!

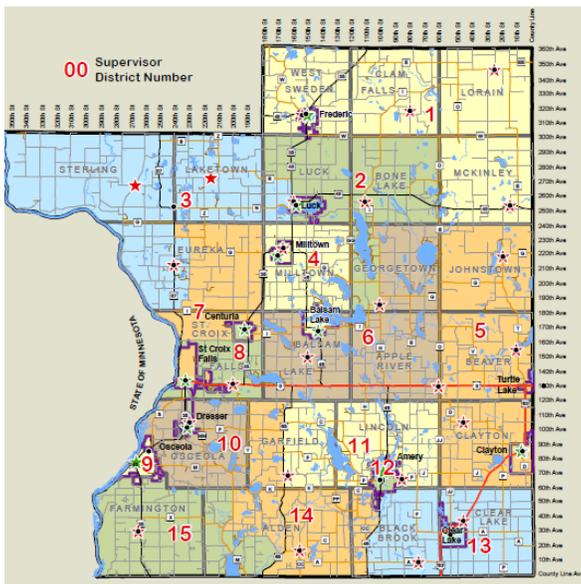
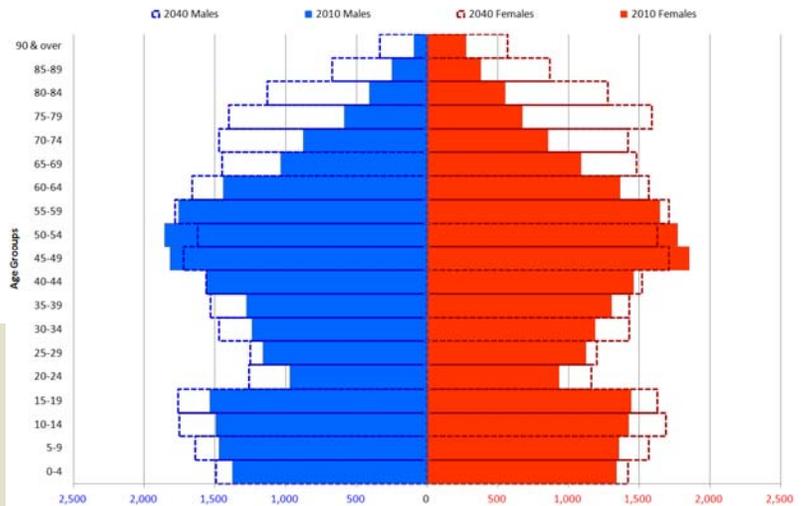
Did you know?

Polk County Master Gardeners volunteer for over 1,000 hours of public beautification projects annually?



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

Polk County Age-Sex Pyramid 2010 and 2040



Polk County Board of Supervisors

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

Dana Frey, County Administrator

Questions? Comments? See: www.co.polk.wi.us or email deptadmin@co.polk.wi.us
Administration, 100 Polk Plaza Suite 220, Balsam Lake WI 54810 (p)715-485-8848

A New System of Budgeting for Polk County

Six years ago, Polk County began the process of reforming its system of budgeting to improve fiscal discipline and transparency, allocative 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.

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 in name only. 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 has completed the transition to a new system of budgeting, one that dramatically improves fiscal discipline and transparency, allocative 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 This new system is based on four core components: one, a financial policy that incorporates a

Budget process goals:

Budget process goals:

- Do only what we can afford: maintain a structurally balanced budget*
- Do the right things: follow citizen priorities as set by the County Board*
- Do things right: measure and improve effectiveness and efficiency*



Figure 2

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

comprehensive budget code fully governing budget preparation, adoption and execution; two, a three year program budget with rolling forward estimates that constitute ceilings for future years; three, a comprehensive set of output and outcome measures for each program; and four, a direct link to policy priorities through a required department strategic planning process that shapes resource requests. Figure 2 shows 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 2017 budget.



County Forest, Town of Lorain

2017 Budget Summary

As prescribed by the budget preparation and execution policy, the 2017 budget (covering the period January 1 through December 31 of 2017) 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.

The budget process

This budget was developed through a process that began in early 2016. A budget calendar (page 32) 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. Every department was also asked to review their fee schedules so as to ensure fees covered the cost of providing the service; where they did not, 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 2016 meeting and approved for submission as part of the 2017 budget.

What is a program? Why does it matter?

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. 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 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, those issues they believed their citizens felt were the highest priority

for the County to address. These committee priorities were transmitted to the full County Board and prioritized by the County Board; those priorities are listed in Table 3. 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.

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 still continue to recover from the losses during 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-2014 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 one to one and one-half percent per year, a combination of natural population growth (births over deaths) and net in-migration.

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

2017 budget. A listing of these prioritized issues is contained in Table 3.

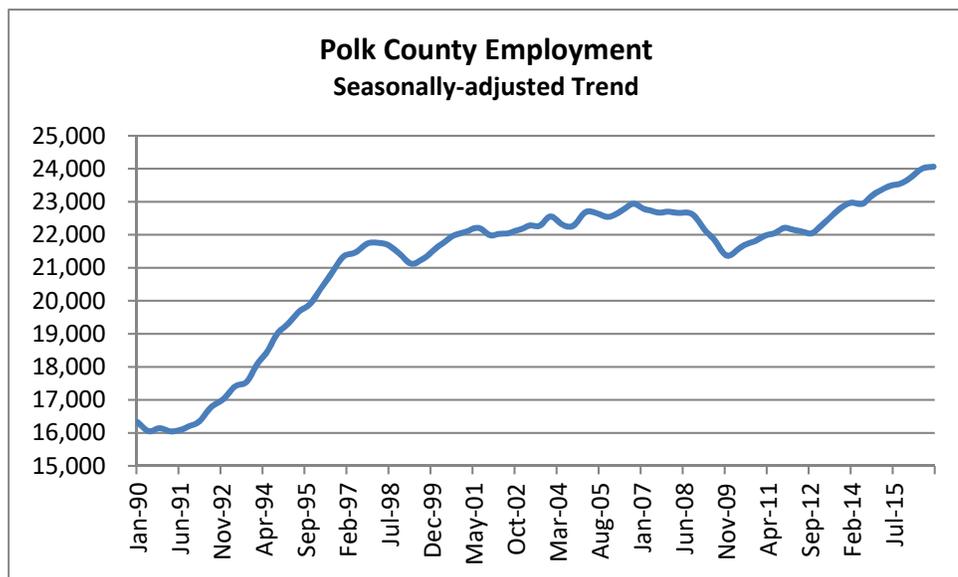


Figure 3

There were a number of budgetary actions to address these strategic priorities. One priority area, to be funded largely from the capital budget and a subsequent bond issue (therefore not directly included in this budget other than planning funds) is a replacement for the County’s Highway Department facility. This is the most pressing infrastructure need for Polk County, as the current facility is over 80 years old and functionally obsolete.

A second major area where the Board acted to address strategic priorities was emergency communications (911). The equipment currently in place was determined to be outdated and with inadequate functionality; a full replacement was funded at a cost of approximately \$1.1 million. Additionally, the County Board decided to fund a reverse 911 emergency notification system to provide improved warning in the case of a natural disaster or other emergency at an annual cost of \$10,000.

A third area was tourism and economic development. The County hit an all-time record in 2016 in sales tax collections in part because of tourism. To address that opportunity, the County increased funding for tourism and for economic development; additionally, there was new funding for upgrades for the Polk County Fair, a major event at the heart of the tourist season.

As noted in past reports, with increased tourism comes increased threat to the County's lakes and rivers from pollution and invasive species. 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.

Future opportunities are arising due to the construction of the new St. Croix River bridge just south of the County's border. This bridge effectively will connect 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. The aforementioned topographical mapping program will also facilitate that development as well as any County roadwork necessary to accommodate it.

Another threat to 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 2017 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 2017 Budget

As noted, the 2017 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 still remains slow to recover, however, with a very small increase estimated in equalized (taxable) value as determined by the Wisconsin Department of Revenue for 2016, the value on which 2017 taxes are calculated. As a consequence, the County Board has continued its policy of limiting property tax increases on existing property; the 2017 increase was less than the estimated percentage increase in tax base and the tax rate is therefore lower in 2017 than it was in 2016.

Note on historical data

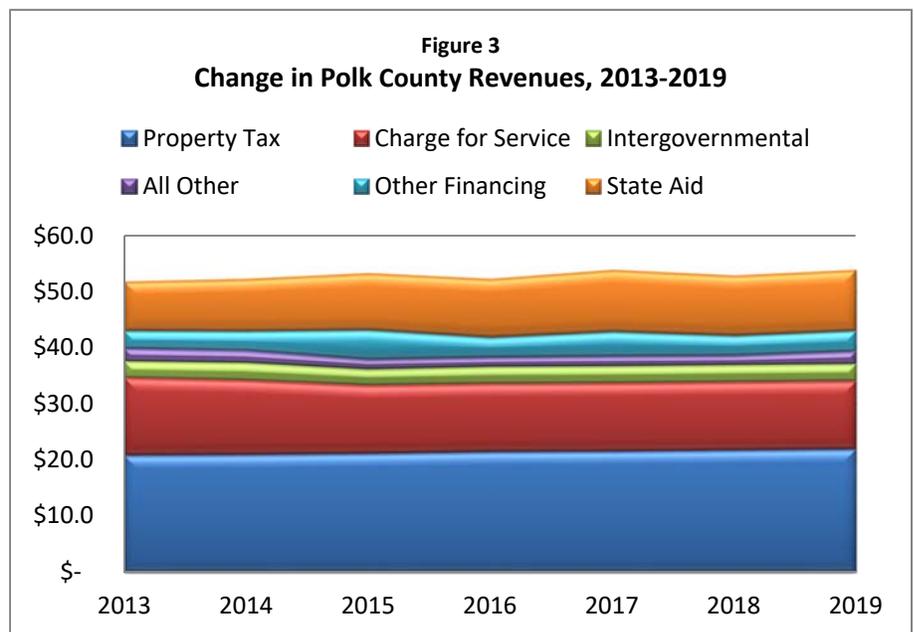
Note on historical data

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.

Overall economic recovery has affected the labor market and wage rates, and the County has adjusted wages by about 2.7 percent in 2017, 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 2017 budget along with cost-containment measures.

In mid-2015 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 County costs. As well as state aid, the County has also contracted with some town governments to perform winter highway maintenance, improving revenues further.

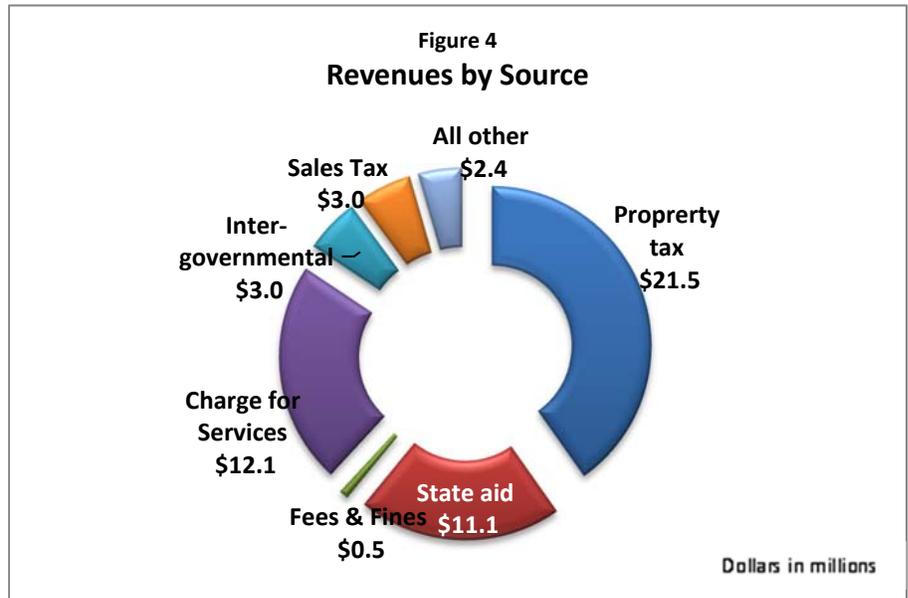
Those short-term factors that had the greatest influence on the 2017 budget were the aforementioned modest increase in general compensation and an increase in costs for health care and a need to replace the emergency communications (911) system. Offsetting these cost increases or limitations were ongoing 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 affecting the 2017 budget for individual departments.



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 2017 from sales occurring in late 2016 are

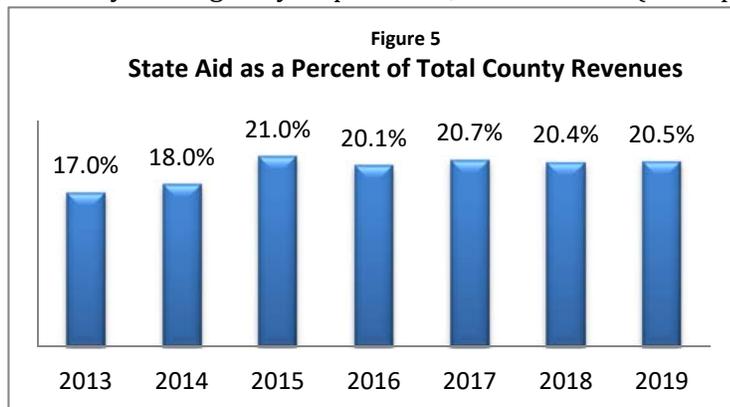
reported in 2016 and charges for services performed by the County in 2016 but received within the first three months of 2016 are considered 2017 revenue. This is the same basis of accounting used in all County financial reports, including the quarterly financial reports provided the public and County Board, and County's financial statements and the County's audited comprehensive annual financial report and single audit (see page 37 for more details).



Polk County receives most of its revenue from five sources:

general property taxes, aid from the State of Wisconsin (including Federal pass-through funding such as Medical Assistance), public charge for services (the bulk of which is nursing home revenue including Medicaid and Medicare), sales taxes² and intergovernmental revenue. All together, these sources account for about \$50.0 million of the \$52.3 million in total revenue or about 96 percent (see Figure 4). Note that revenue and expenditure data are distorted slightly for 2017 due to a decision to apply debt service revenues to finance a replacement of 911 equipment, a one-time expenditure.

Although property taxes remain a relatively fixed share of total revenues, 2017 does show a minor increase in a few areas, including State aid, which increased from \$10.4 to \$11.0 million, intergovernmental revenue, which shows a modest decrease due to reduced contract work with towns by the Highway Department, and sales tax (a component of Other Financing Sources) which



increased from \$2.90 to \$2.975 million. Figure 5 shows State aid as a share of total revenues for the period 2013 through 2019. See Appendix I for an explanation of revenue estimation.

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

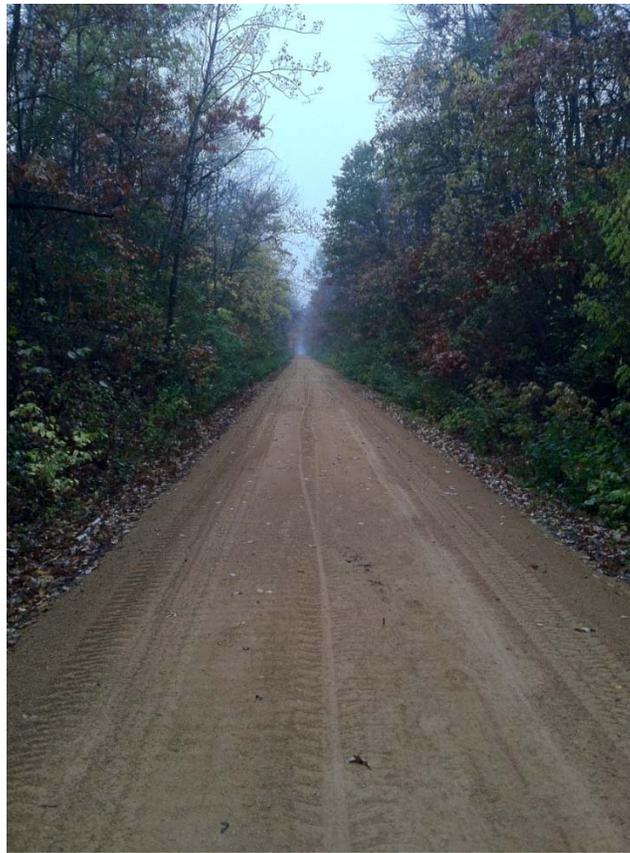
preparing a budget. Once a minimum level of expenditures had been determined, resources were identified to partially fill the resultant gap; the final figure derived is therefore property tax levy. The 2017 levy was so determined to be \$21,611,424, a slight increase from the 2016 property tax levy. (None of the figures include the levy for Library Act 150 or Highway Bridge Aid, as these are pass-

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.

through funds outside of the control of the County Board. See the glossary for definitions.) New construction increased the County's equalized value by 0.668%.

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 \$5.27 to \$5.13 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 \$53,666,722, a 2.5% increase from the 2016 budget amount. This increase is largely attributable to transfer of funding from debt service to fund the \$1.1 million emergency communications (911) equipment replacement. Detail on total revenues and on revenues by source is contained in the summary tables that follow this section (pages 40 through 62).



Gandy Dancer Recreational Trail

Budget Priorities and Budget Actions

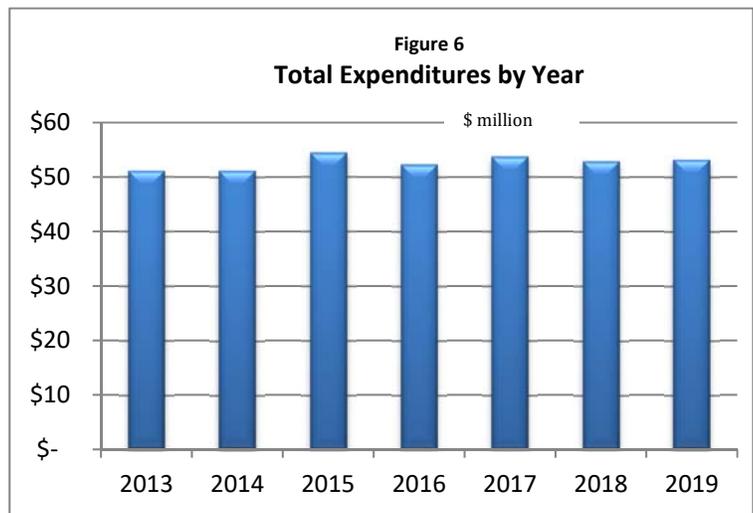
Table 3

County Board Priorities and Resultant Key Strategies with Budget Allocations

Rank	Area	Budget Allocation or Key Strategies
1	Transportation/Road Conditions/Infrastructure	Highway building included in capital budget recommendation
	Recreation/Tourism/Parks	Additional funding approved for ATV road usage; Additional funding for tourism promotion; Funding for electrical systems upgrade for County Fair
	Substance abuse problems/issues	Restructuring and improvements to Behavioral Health department (includes AODA services)
	Communications and services/Rural Broadband	Funding for 911 system upgrades and reverse 911 system
	New Highway Shop	<i>Included in capital budget recommendations</i>
2	Economic Development	Additional funding for Polk County Economic Development Corporation
3	Senior Citizens and Veterans	Increase information and assistance through ADRC Offer new cooking and nutrition classes at meal sites Expand outreach for veterans
4	Educational Opportunities	Lease of County space by Unity School District for non-traditional education program Administration initiative to improve Coordination with Indianhead Technical College to provide services to residents
	Updating county services for the future and improving services	Funding for 911 system upgrades
5	Mental Health	Restructuring and improvements to Behavioral Health department
	Maintain and Improve Water Quality	Explore new watershed councils and recruit potential council members
	Land use balance	Promote and encourage orderly land use development by guiding a strategic planning process
6	Public Protection	Funding for 911 system upgrades and reverse 911 system
	Relationship of county with municipalities-both positive & negative	Administration initiative to improve communication with cities, villages, towns and school districts within Polk County
7	Marketing and promotion of the county	Additional funding for Polk County Economic Development Corporation
	Impact of Stillwater Bridge	Maintain and enhance County GIS Enterprise by using LiDAR datasets with increased accuracy to improve land use
	Youth leaving the county	Administration initiative to improve Coordination with Indianhead Technical College to provide services to residents Additional funding for Polk County Economic Development Corporation
8	Public health concerns	Release new Community Health Improvement Plan and continue to facilitate workgroups that address implementation

Expenditures

Total expenditures are budgeted for 2017 at \$53,055,466, \$713,445 or 1.4 percent above the 2016 budget amount. This increase is almost wholly due to the replacement of the 911 equipment, which added \$1.1 million to total 2017 expenditures. Other expenditure increases included funding for a server replacement for Information Technology (\$60,000), electrical upgrades at the Fairgrounds (\$75,000) and repairs to the Recycling Center and bin replacements (\$50,000). Appendix E contains all changes from the budget ceilings for 2017.



Staffing level declined by only 0.12 full-time equivalent employees (FTE). Changes of over 0.2 FTE were:

- Add 0.5 FTE in Administration for accounts receivable and administrative support
- Delete 0.9 FTE in Public Health (grant-funded position).

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

The 2017 budget apportions 33 funds in addition to the General Fund which, at \$19.6 million or 37 percent of total expenditures, is the largest fund. 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. 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.

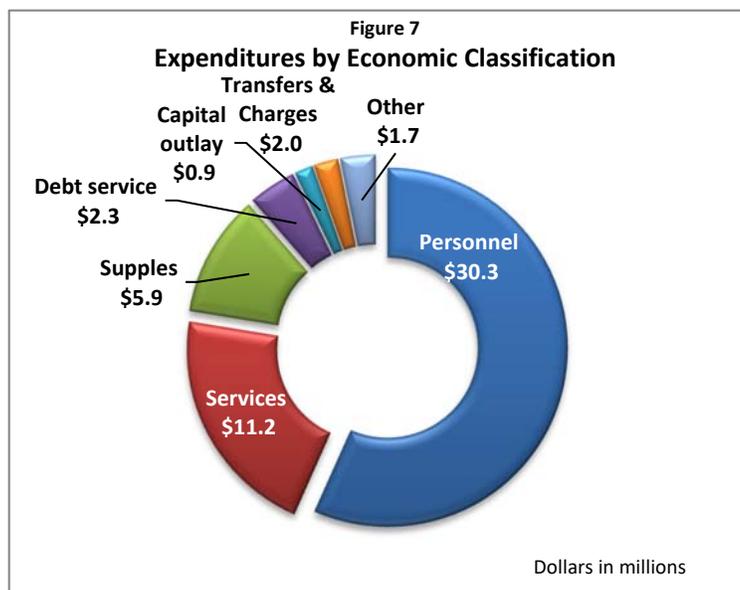
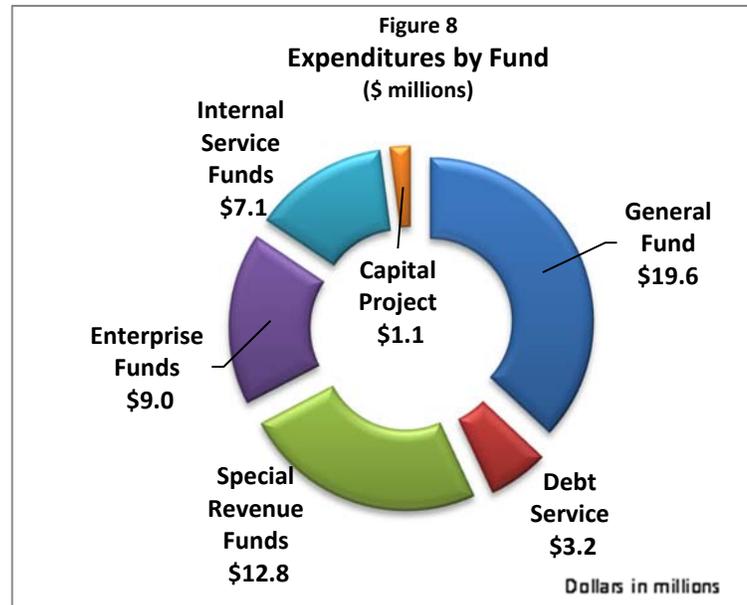


Figure 7 shows allocation of expenditures by fund; these same data are also presented in on page 44. For a more thorough explanation of the County's fund structure and basis of accounting please refer to the section on this topic beginning on page 37.

In addition to expenditures by program inputs or economic classification, or what goods and services are purchased (Figure 7) including personnel costs, and by fund it is considered a good practice to present expenditures by department, function (Figure 9) and program.³ Expenditures by department are covered in considerable detail in the balance of this document and summarized in Table 12, following (page 46). The largest departments by total expenditure are the Community Services Division (\$9.3 million), Golden Age Manor (\$8.4), Law Enforcement (\$7.8) and Highway (\$7.3); by property tax revenue they are Law Enforcement (\$7.3 million), Community Services (\$3.6) and Highway (\$3.2).



Expenditures by function (following the State of Wisconsin Uniform Chart of Accounts) are summarized in Figure 9 and in Table 9 (page 42). 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). Without a 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.

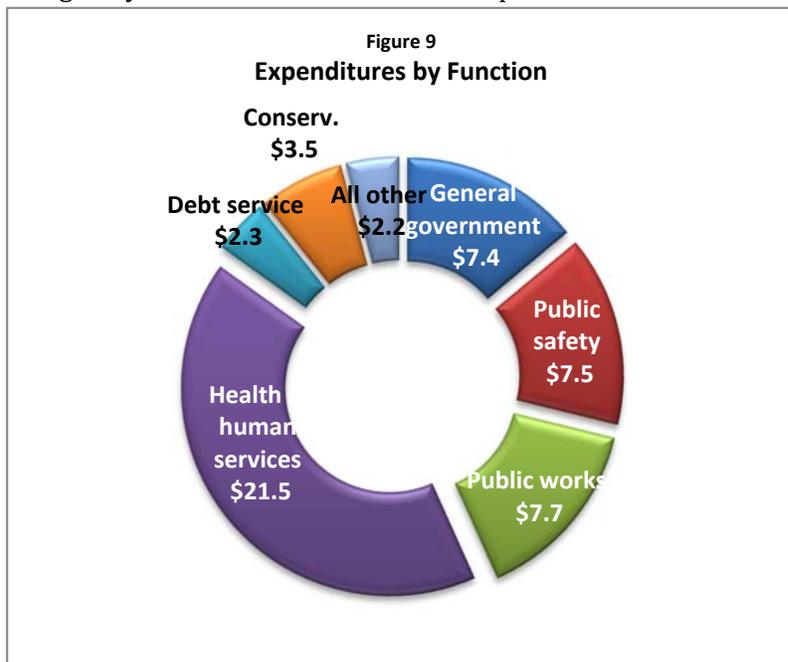
³ The Organization for Economic Cooperation and Development (OECD) recommends expenditure classification by function, organization, fund, economic category, object or line-item, and program. A line item budget is available from the Department of Administration for any or all department but is not reproduced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

Table 4

**Largest Programs Implemented by Polk County Government
(\$ millions)**

<i>Department</i>	<i>Program</i>	<i>2017 Budget</i>
<i>Golden Age Manor</i>	Long term care	\$ 5.4
<i>Law Enforcement</i>	Field services	\$ 4.0
<i>Highway</i>	Construction and reconstruction	\$ 3.0
<i>Human Services</i>	Behavioral health	\$ 3.9
<i>Human Services</i>	Children and Family Services	\$ 4.2
<i>Highway</i>	Maintenance and repair	\$ 4.0
<i>Law Enforcement</i>	Corrections	\$ 2.7
<i>Golden Age Manor</i>	Rehabilitation	\$ 1.7
<i>Human Services</i>	Economic Support	\$ 1.2
<i>Golden Age Manor</i>	Dementia care	\$ 1.3
<i>ADRC</i>	Information and Assistance	\$ 1.0
<i>Public Health</i>	Public Health Programs	\$ 2.4

Table 4, 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 third 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 2015 reorganization of the County Board committees was along functional assignment, not necessarily department. Figure 13 on page 43 illustrates the entire County budget by functional area. Note that the size of the rectangles is proportional to their overall cost.

There were only two appropriations from the asset protection and internal investment fund. These appropriations were \$40,000 for parking lot LED lighting and \$50,000 to repair the Recycling Center roof and purchase new recycling bins. All of these expenditures are to be repaid over the next five or fewer years.

<i>Description</i>	<i>Recurrent Expenditure</i>	<i>Capital/One-time Expenditure</i>
Reverse 911	10,000	
ATV signs		22,200
Economic Development	10,375	
Tourism	2,513	
Museum		10,000
Fair electrical		75,000
ES staffing		
CRA funding	10,000	
Replace SAN network		60,000
WestCAP	1,340	

There are only four areas where it was necessary to significantly increase recurrent support from general property tax revenues. One area was child support (Corporation Counsel) where it was necessary to increase tax revenue to offset a \$20,000 decline in state aid; a second was in economic development, to increase County level funding, the third was to provide support for the Community Referral Agency (CRA, a domestic violence shelter and related programs), and the fourth is to install a new reverse 911/emergency notification system.

It is not anticipated that the 2017 budget will result in significant impacts on service levels in 2017 other than improved 911 services due to new technology, an improved on-line information availability from the Register of Deeds through a software and equipment purchase, an increase in ATV activity due to opening new routes (and funding for signs), increased economic development activity, an increased effort in combating domestic violence (CRA), and better emergency notification through a reverse 911 system.

Debt

At the beginning of 2017, Polk County’s outstanding General Obligation debt equaled \$8,710,000 (excluding interest payable), an amount equal to 0.2% of adjusted equalized value. The Wisconsin Constitution limits county debt to five percent of adjusted equalized value, or \$4,353,964,600 in the case of Polk County, meaning that the county is at four percent of its constitutional debt limit. This debt limit is of course excessive, and were the County to approach this level, debt service would sap all available resources. As it is, the current target for debt service is about 15 percent of property tax revenues, a figure well in line with most Counties and believed to be sustainable for the long term while still allowing for a reasonable level of capital investment. Interest payable is another \$1,103,330 over the expected life of these obligations, bringing Polk County’s total General Obligation liability to \$9,813,330. Polk County also has outstanding obligations in the form of lease payments, capital and operating, that totals \$105,494, raising the total long-term obligation total for the County to \$9,918,824, including interest. 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 2014).

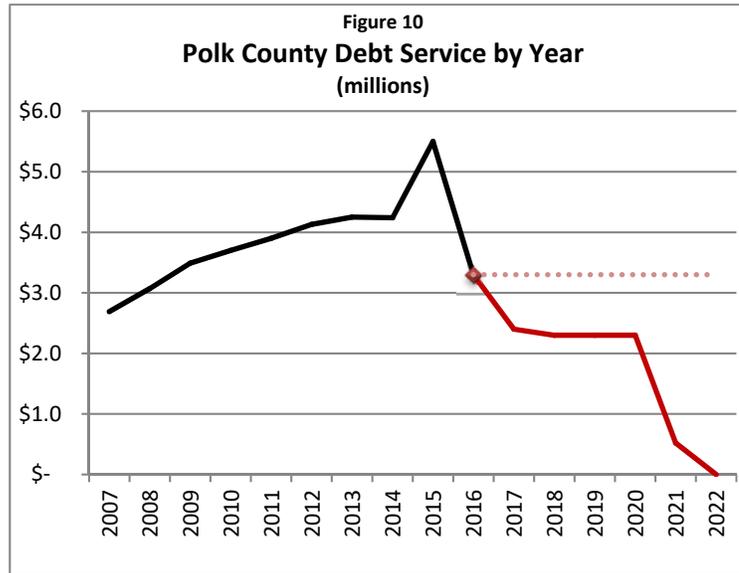


Table 6

Polk County Unassigned Fund Balance by Year

	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Budget
Beginning Fund Balance	\$2,987,002	\$2,878,036	\$6,635,325	\$7,254,080	\$6,739,432	\$7,304,853	\$8,444,384	\$8,698,838	8,998,838
Additions (Subtractions)	(108,966)	3,757,289	618,755	(514,648)*	565,421	\$1,139,531	254,454	300,000	200,000
Ending Fund Balance	2,878,036	6,635,325	7,254,080	6,739,432	7,304,853	\$8,444,384	8,698,838	8,998,838	9,198,838
Percent of General Fund Expenditures	12.3%	29.4%	31.1%	29.3%	30.3%	36.5%	36.5%	36%	36%

* Reflects transfer to asset, retirement and contingency funds

The largest component of this debt is an \$18.5 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 2017 is \$2,256,055, a substantial reduction from the record high in 2015 (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 2021, although it is very likely new capital investments that require bonding will be made later in 2017. Please see the note on the preceding page concerning comparability with prior years’ data and Appendix E, on debt service by obligation by year. This schedule also includes internal loans from the Asset Protection and Internal Investment Fund.

The high level of debt service that has characterized the past several years, with debt service levy over 20 percent of the total levy, has had some restriction on the County’s ability to fund current operations, especially higher-cost capital equipment where purchase was not critical. Beginning in 2018, however, with the fall of debt service to a level that historically is more reasonable and more sustainable for the long term, it would be appropriate to consider new bonding in 2017 and thereafter. This should allow for an increase in capital expenditures, and the current capital improvement plan calls for such increases.

General Fund unassigned balance

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 6 summarizes unassigned fund balance by year, with 2009 – 2016 amounts actual audited balance and 2016 - 2017 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 2017 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 2017 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

What is a capital improvement?

What is a capital improvement?

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

New construction, expansion, renovation, or replacement with a total cost of at least \$5,000 over the life of the project.

Major equipment costing \$5,000 or more with a useful life of at least 3 years

A major maintenance or rehabilitation project with a cost of \$5,000 or more and an economic life of at least 5 years.

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

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.

All told, capital expenditures are expected to be \$879,229 in 2017 (excluding the Highway Department; see notes in Appendix E), just below the 2016 amount. As noted in past reports, 2017 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 G provides a repayment schedule. If the Highway Department is included, total capital expenditures are \$3,402,429, with the single largest group of expenditures for highway construction or reconstruction, at \$1.9 million. The second largest object of expenditure is vehicles, including plow trucks, \$490,000, building improvements of \$231,500, with the majority of this amount expended at Golden Age Manor. Table 14 on page 61 provides details of the 2017 capital budget, including its impact on the current operating budget, and Appendix E 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 2017 budget includes a full multi-year budget, containing rolling forward estimates for 2018 and 2019 based on objective forecasts of all revenues and costs. In other words, at the time this budget was adopted the 2018 and 2019 revenues and expenditures were the best estimates of the full cost of implementing all current policy. As a consequence, 2018 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

Future trends: County response

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 increased involvement of lakeshore owners in lake protection
- *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.

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.

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 \$3.2 million in anticipation of infrastructure investments in 2018 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. 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, as was the case this year with the Sheriff's data terminals. 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 7

Selected Indicators, Polk County

	Population	Unemployment Rate (percent)	Per Capita Personal Income	Taxable Retail Sales (\$ millions)
2011	43,954	8.4	35,699	476.7
2012	43,565	8.0	37,553	482.9
2013	43,476	7.3	38,377	503.1
2014	43,484	5.9	40,266	564.4
2015	44,259	4.9	41,777	578.6
2016	44,236	4.9	43,000(est)	616.2



Beehive, Sterling Barrens

GFOA Budget Award



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, 2016. 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 2016 the County Board was asked again to prioritize among these disparate objectives in order to provide direction for development of expenditure priorities for 2017 and beyond. The results of this prioritization are included in Table 3 on page 15.

The 2016 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 2017 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.

Additional funding was also provided for energy efficiency through the installation of more energy-efficient lighting, and Economic Development was addressed through increased County support of the Economic Development Authority and increased 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

County Board Priorities and Directives

County Board Priorities and 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 for all*
- *Promote quality education for all*
- *Good land use practices that recognize and enhance 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 heritage*

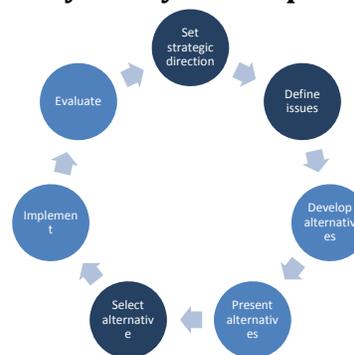
through the County’s Lime Quarry, which, by selling lime at cost, directly and significantly benefits the County’s farmers. Preservation of cultural heritage was addressed through increased funding for the County’s museum facility. The County has also addressed education through its support of University 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 is scheduled to be repeated early in 2016 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 8, below, illustrates the policy 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 develop 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 8
Polk County Policy Development Cycle



Legend:

- County Board
- Administration and department heads

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 2017, 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 LogFrames: 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. 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.

Selected Performance Measures

Selected Performance Measures

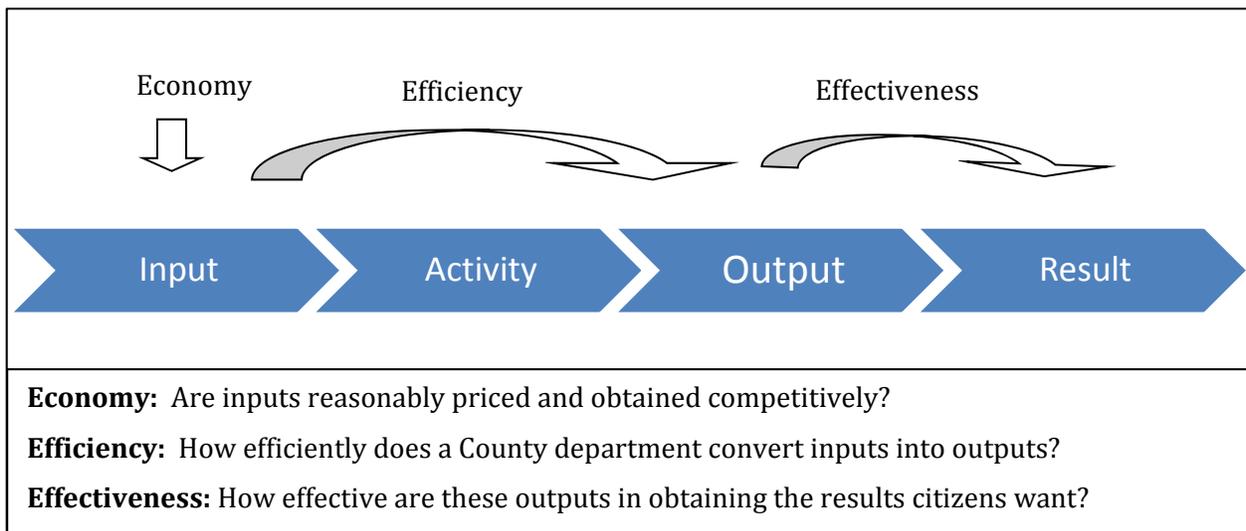
Highway pavement quality index: 7.0 or better PASER rating (7.0 = good, requiring only crack sealing)

Unassigned fund balance as a percent of General Fund expenditures: 36.5%

Number of child support cases processed: 1,620

Self-reported dollars of new construction: \$21,000,000

Pounds of phosphorous reduction to lakes and streams from runoff management: 425



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 C contains instructions on how to interpret a logical framework.

Improving Value for Money

Improving Value for Money

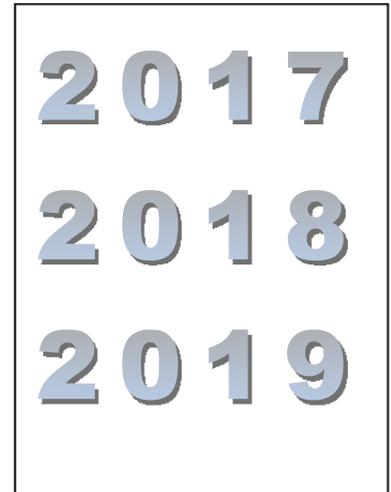
Spend less: Are there less expensive ways to obtain inputs (goods, services, etc.)?

Spend well: What are the costs to produce outputs? Are there ways to produce more outputs for the same money or the same amount for less?

Spend wisely: Is the program meeting its objectives? Are there ways to improve effectiveness?

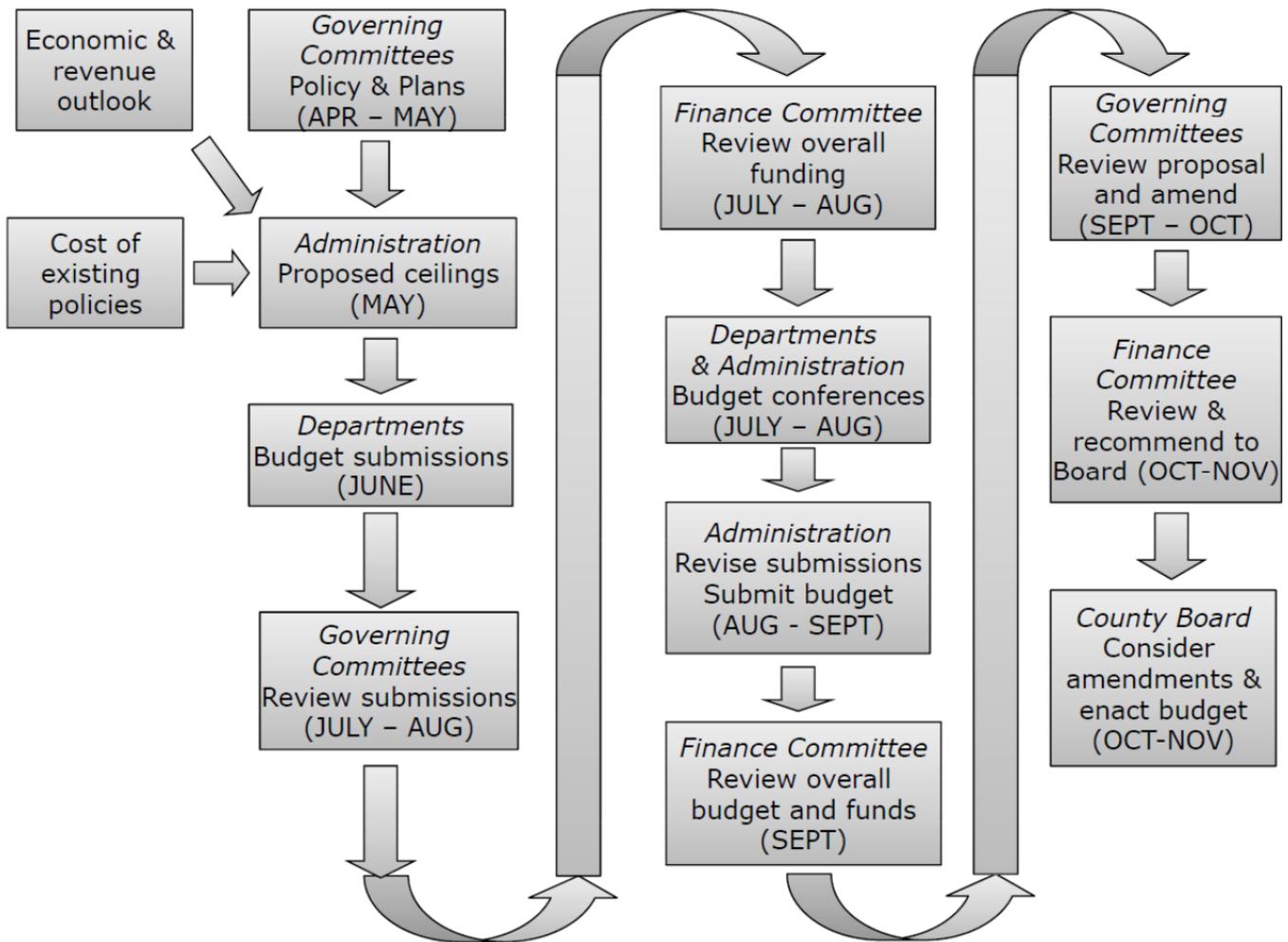
Multi-Year Budgeting

The 2017 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 revised 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 2017 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 2017 and beyond, a table will be publicly provided that 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.

Budget Process Flowchart



Polk County Budget Calendar

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	29					

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		

2016 DATES FOR PREPARATION OF THE 2017 BUDGET	
Jan – May: Evaluations of selected programs	
Jan – May: Review of department strategic plans in committees	May 6: Budget instructions released
	June: Annual reports submitted to committees
	June 24: New spending requests and savings options due including fee revisions
March 14: Department head meeting, discussion of budget parameters	Jun 21: Board discussion on fiscal parameters and policy direction
	June 27 – July 17: Administration budget hearings

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	

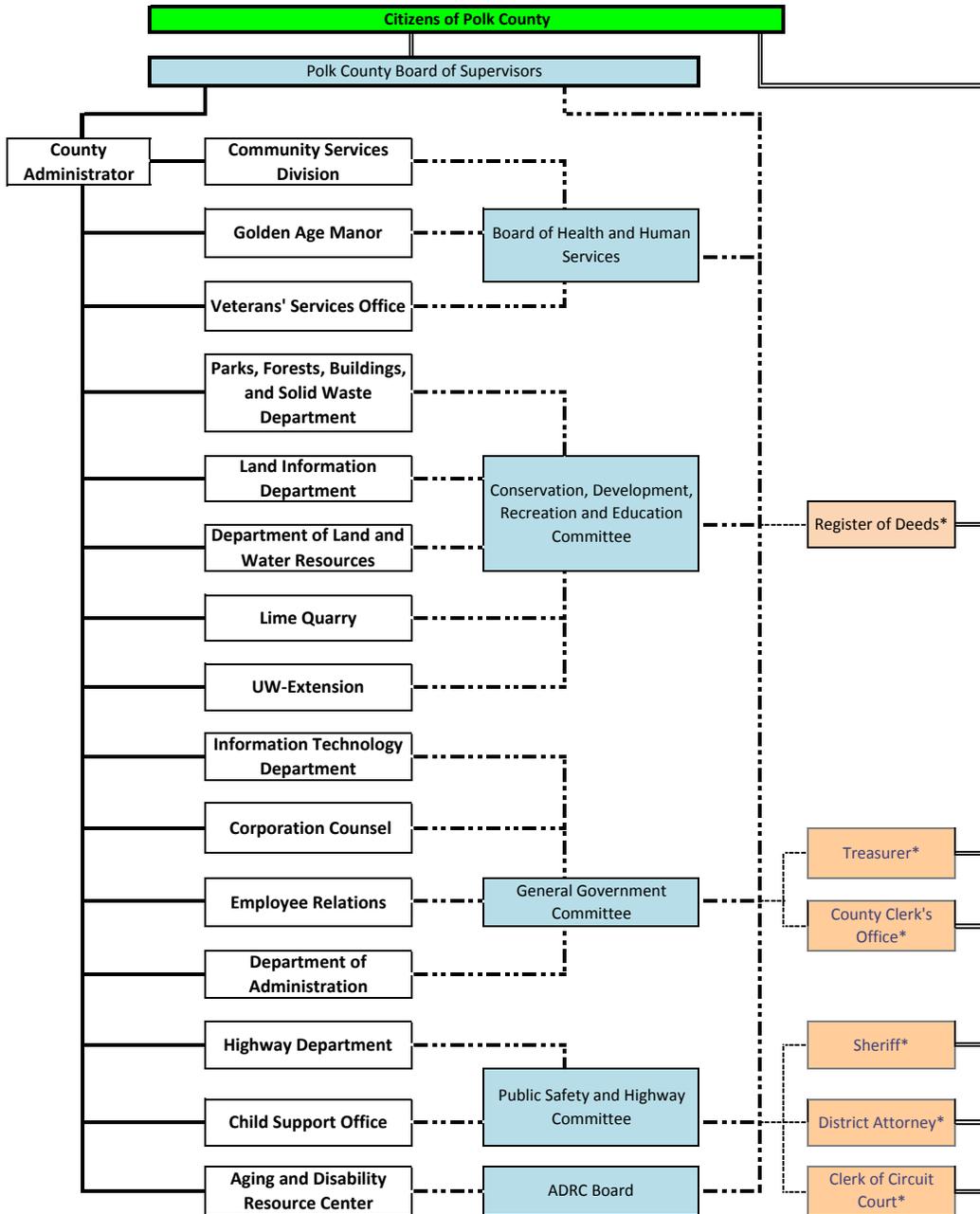
KEY DATES	
Jul - Aug: Governing committees discuss budget issues and fee schedule	
July 19: Board discussion of policy issues (as needed)	
July 22: Department budget revisions due	
	Oct 18: Board consideration of amendments; budget for publication
	Oct 19 – Nov 15: Committee consideration of additional amendments
Aug 16: Board approves fee schedule for submission	
Aug 26: Final deadline for revisions from departments and capital improvement plan	Nov 15: Board approves final budget
Sep 20: Administration budget recommendation and introduction of draft resolution	
September-October: Committee consideration of budget amendments	

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

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

Organizational Chart



LEGEND

- Authority and accountability for management** (Solid line)
- Accountability for policy** (Dashed line)
- Accountability for management and policy** (Dotted line)
- Coordination on management or policy** (Dash-dot line)

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 2017. 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 2017. 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 categories⁵

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.

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.

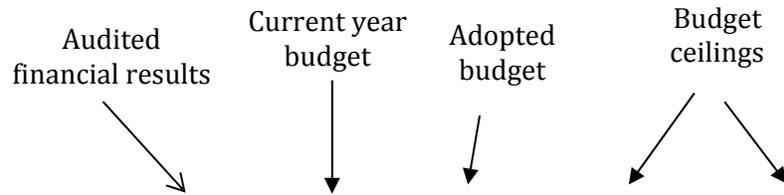
Protective Service workers: Licensed law enforcement personnel

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

Skilled craft/service maintenance: Equipment operators and maintenance workers

⁵ Revenue and expenditure categories from the Wisconsin Uniform Chart of Accounts, FTE categories from the Equal Opportunity Employment Commission

Sample budget page



DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION					
	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	580,514	648,680	670,867	677,559	698,618
State Aids	187,967	174,705	174,705	174,705	174,705
Fine and Forfeitures	161,534	105,000	185,000	170,000	160,000
Public Charge for Services	189,890	165,000	174,135	174,272	174,411
Misc Revenue	204				
Total Revenue	1,120,109	1,093,385	1,204,707	1,196,536	1,207,734
Expense					
Personnel Services	731,717	772,627	760,752	781,284	801,164
Contractual Services	335,212	237,208	279,901	265,688	266,487
Supplies & Expenses	43,101	33,550	34,054	34,564	35,082
Fixed Charges	28				
Grants, Contributions, Indem	25,000	50,000	50,000	50,000	50,000
Cost Reallocation	96,406		80,000	65,000	55,000
Total Expenditures	1,231,465	1,093,385	1,204,707	1,196,536	1,207,734
Net Revenue and Expenditures	(111,356)	-	-	-	-
EMPLOYMENT BY JOB CLASSIFICATION					
	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 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

* 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 are:

[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](#) 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](#) 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](#) 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 2017 budget does contain a Capital Project Fund, used to account for the equipment replacement. The budget does not include any fund (other than by reference) that has no revenues or expenditures for 2017. However, if these funds have any fund balance that balance will be incorporated in the annual audit.

The 2017 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

Departments:

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

Funds:

Asset Protection and Internal Investment
Retirement
Fleet Vehicles
Capital Projects
Debt Service
Contingency

Enterprise Funds

Golden Age Manor
Lime Quarry

Special Revenue Funds

General Government

Dog License
County Sales Tax
Community Development Block Grant

Public Safety

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

Internal Service Fund

Highway
Health Insurance

2017 Budget Summary Tables



**Table 8
SUMMARY BY ECONOMIC CLASSIFICATION**

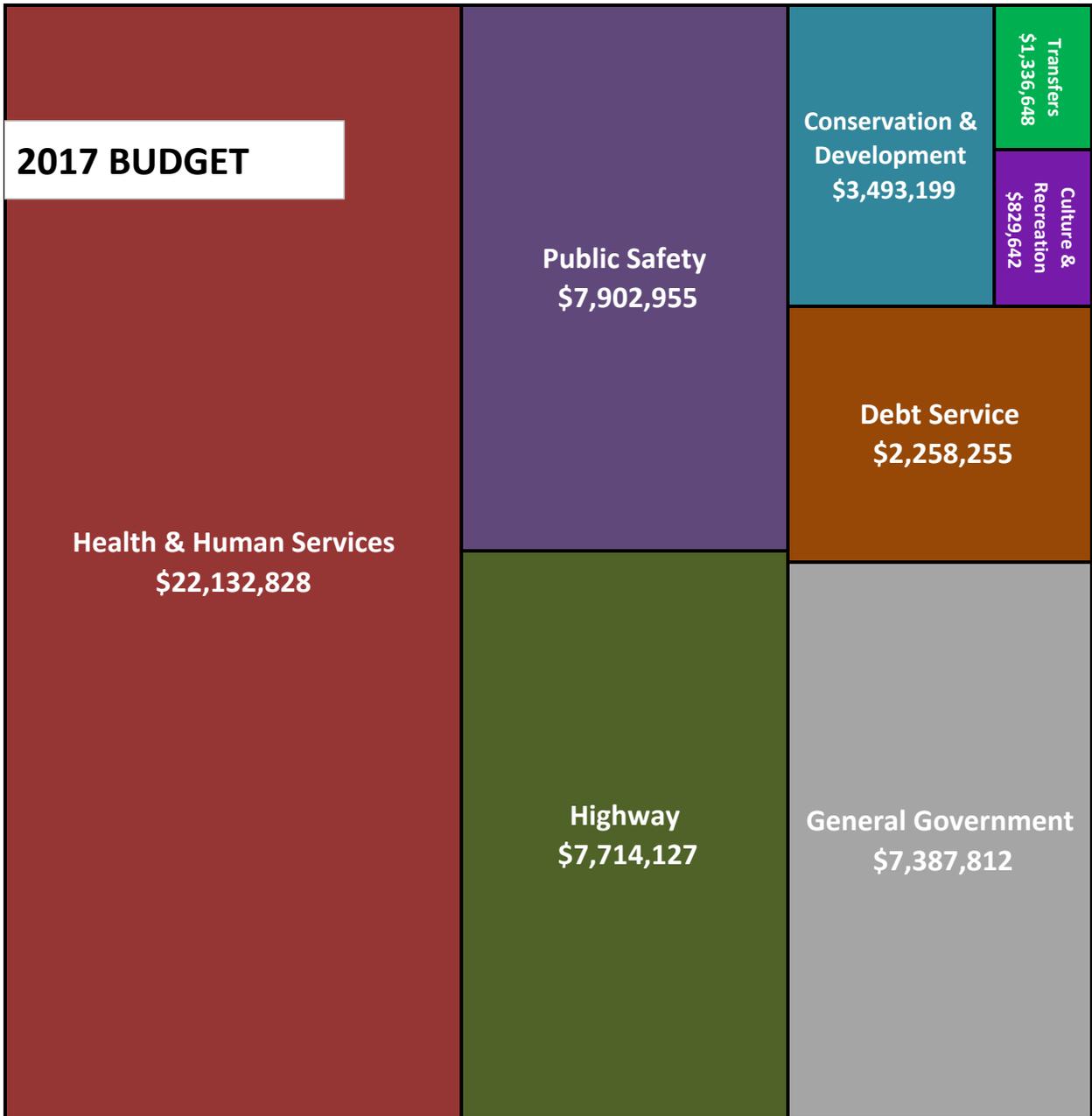
SUMMARY	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget	2019 Budget
Revenue						
General Property Tax	20,964,004	21,170,122	21,468,017	21,611,424	21,824,345	22,045,814
Other Taxes	819,159	688,441	746,145	536,145	586,145	586,145
State Aids	9,420,290	11,237,921	10,450,239	11,054,703	10,835,042	10,888,393
License & Fees	315,832	347,374	315,941	322,653	322,653	322,653
Fine and Forfeitures	218,080	189,551	219,050	219,050	204,050	194,050
Public Charge for Services	13,244,856	11,639,526	12,141,088	12,092,008	12,061,018	12,070,380
Intergovernmental Revenue	3,137,255	3,176,143	3,005,901	2,973,805	2,986,065	2,983,747
Misc Revenue	833,495	899,457	519,485	524,823	537,161	537,161
Other Financing Sources	3,359,849	5,307,560	3,473,168	4,332,111	3,502,568	3,552,568
Unknown Revenue	0	0	0	0	0	0
Total Income	52,312,822	54,656,094	52,339,033	53,666,722	52,859,047	53,180,911
Expense						
Personnel Services	28,990,318	29,217,363	30,276,642	30,268,488	30,874,844	31,425,228
Operating - 000	1,824,292	1,836,111	1,769,311	1,887,338	1,877,338	1,868,452
Contractual Services	7,785,245	8,056,782	8,454,570	9,302,283	7,962,065	8,051,328
Supplies & Expenses	3,729,377	3,825,976	4,196,604	4,313,375	4,385,964	4,398,860
Fixed Charges	1,445,698	1,440,869	1,577,191	1,595,840	1,560,825	1,563,418
Debt Service	4,206,502	5,550,207	3,327,152	2,258,255	3,200,000	3,200,000
Grants, Contributions, Indem	1,749,968	1,243,656	760,603	1,199,723	1,199,243	1,199,143
Capital Outlay	286,711	963,760	1,203,989	879,229	843,950	563,950
Cost Reallocation	1,177,094	1,881,585	775,959	1,350,936	595,838	500,918
Total Expense	51,195,205	54,016,309	52,342,021	53,055,466	52,500,067	52,771,297
Net Revenue and Expenditures	1,117,617	639,786	(2,988)	611,257	358,980	409,614
Full-Time Equivalent Employees						
	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget	2019 Budget
Professionals	86.76	90.41	89.10	72.21	72.21	72.21
Technicians/Para-Professionals	72.73	68.65	55.70	48.57	48.57	48.57
Administrative Support	67.62	66.18	77.40	82.00	82.00	82.00
Skilled Craft/Service Maintenance	119.70	120.99	123.45	125.75	125.75	125.75
Protective Service Workers	55.46	54.94	55.44	55.44	55.44	55.44
Officials/Administrators	21.60	21.60	20.60	37.60	37.60	37.60
Total	423.87	422.77	421.69	421.57	421.57	421.57

TABLE 9

SUMMARY BY FUNCTIONAL CLASSIFICATION

SUMMARY	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget	2019 Budget
Revenue						
General Property Tax	20,964,004	21,170,122	21,468,017	21,611,424	21,824,345	22,045,814
Other Taxes	819,159	688,441	746,145	536,145	586,145	586,145
State Aids	9,420,290	11,237,921	10,450,239	11,054,703	10,835,042	10,888,393
License & Fees	315,832	347,374	315,941	322,653	322,653	322,653
Fine and Forfeitures	218,080	189,551	219,050	219,050	204,050	194,050
Public Charge for Services	13,244,856	11,639,526	12,141,088	12,092,008	12,061,018	12,070,380
Intergovernmental Revenue	3,137,255	3,176,143	3,005,901	2,973,805	2,986,065	2,983,747
Misc Revenue	833,495	899,457	519,485	524,823	537,161	537,161
Other Financing Sources	3,359,849	5,307,560	3,473,168	4,332,111	3,502,568	3,552,568
Total Income	52,312,822	54,656,094	52,339,033	53,666,722	52,859,047	53,180,911
Expense						
General Government	6,063,643	6,207,234	7,386,019	7,387,812	7,453,066	7,442,160
Public Safety	7,671,423	7,942,708	7,990,082	7,902,955	8,026,876	8,162,050
Public Works	7,718,529	7,500,871	8,014,127	7,714,127	8,029,564	7,985,160
Health & Human Services	21,782,543	21,504,925	21,960,936	22,132,828	22,240,507	22,510,220
Culture, Recreation, Education	621,386	606,439	624,475	829,642	623,363	632,354
Conservation & Development	2,249,698	2,620,347	2,440,104	3,493,199	2,545,987	2,468,648
Debt Service	4,257,799	5,569,004	3,327,152	2,258,255	3,200,000	3,200,000
Transfers	830,184	2,064,780	599,126	1,336,648	380,705	370,705
Total Expense	51,195,205	54,016,309	52,342,021	53,055,466	52,500,067	52,771,297
Net Revenue and Expenditures	1,117,617	639,786	(2,988)	611,257	358,980	409,614

Figure 13
Expenditures by Functional Classification



Note: Chart area is proportional to the budgetary amount

TABLE 10

2017 Budget and Levy by Fund

Fund		2017 Property Tax	Total Revenues	Non-Levy Revenues	Total Expenitures	Difference
General Fund						
General	101	10,930,517	19,575,776	8,645,259	19,630,776	(55,000)
Total General Fund		10,930,517	19,575,776	8,645,259	19,630,776	(55,000)
Other General Fund						
Contingency	102	18,723	18,723	0	0	18,723
Asset Protection and Investment	110	292,061	560,287	268,226	90,000	470,287
Vehicle Fleet Fund	140	0	164,527	164,527	166,346	(1,819)
Total Other General Fund		310,784	743,537	432,753	256,346	487,191
Debt Service Fund						
Debt Service	301	3,160,000	3,175,000	15,000	3,175,000	0
Total Debt Service Fund		3,160,000	3,175,000	15,000	3,175,000	0
Special Revenue Funds						
Jail Assesment	201	0	40,000	40,000	40,000	0
Family Court Service	202	0	9,135	9,135	9,135	0
Driver's Improvement	204	0	40,000	40,000	40,000	0
Community Devel.Block Grant	206	0	5,038	5,038	5,038	0
WHEPP	208	0	206,815	206,815	206,815	0
Bioterrorism/Local Preparedness	209	0	145,686	145,686	145,686	0
ADRC	212	110,785	1,586,942	1,476,157	1,577,927	9,015
Children & Families	215	2,202,652	5,398,582	3,195,930	5,398,582	0
Health Services	216	1,417,888	3,897,773	2,479,885	3,897,773	0
Birth to Three	218	128,073	268,933	140,860	268,933	0
WIC	221	0	218,311	218,311	218,311	0
Prenatal Care Coordination	222	0	45,321	45,321	45,321	0
Tobacco	223	0	139,035	139,035	139,035	0
Family Planning	224	0	125,266	125,266	125,266	0
Immunization	226	0	45,225	45,225	45,225	0
Consolidated Contract Grants	227	0	100,339	100,339	100,339	0
Environmental	228	0	224,856	224,856	224,856	0
Radon	229	0	9,135	9,135	9,135	0
Forestry	241	0	8,350	8,350	8,350	0
Trails	243	0	241,616	241,616	241,616	0
Dog License	805	0	23,894	23,894	23,894	0
Septic System	806	0	10,000	10,000	10,000	0
Lakes Improvement	807	0	0	0	15,000	(15,000)
Sub-Division - Park Dedication	808	0	0	0	38,000	(38,000)
Total Special Revenue Funds		3,859,398	12,790,252	8,930,854	12,834,237	(43,985)
Capital Project Fund						
911 Upgrade	458	183,255	1,100,000	916,745	1,100,000	0
Total Capital Project Fund		183,255	1,100,000	916,745	1,100,000	0
Enterprise Funds						
Golden Age Manor	601	0	8,362,136	8,362,136	8,362,136	0
Lime	602	0	685,250	685,250	643,425	41,825
Total Enterprise Funds		0	9,047,386	9,047,386	9,005,561	41,825
Internal Service Funds						
Highway	701	3,167,470	7,234,772	4,067,302	7,053,546	181,226
Total Internal Service Funds		3,167,470	7,234,772	4,067,302	7,053,546	181,226
Total, All Funds		21,611,424	53,666,722	32,055,298	53,055,466	611,257

Table 11
Change in Projected Fund Balances by Fund

Fund	1/1/17 Beginning Fund Balance*	Total Revenues	Total Expenditures	Fund Balance (Used)/Increased	12/31/17 Ending Fund Balance
General Fund	8,698,838	19,575,776	19,630,776	145,000	8,843,838
Debt Service Fund	-	3,175,000	3,175,000	-	-
Special Revenue Funds					
Children & Families		5,398,582	5,398,582	-	-
Health Services		3,897,773	3,897,773	-	-
Public Health - Bioterrorism Consortium	63,100	145,686	145,686	-	63,100
Public Health - Birth to Three	30,293	268,933	268,933	-	30,293
Public Health - WIC	4,031	218,311	218,311	-	4,031
Public Health - Prenatal Care	73,408	45,321	45,321	-	73,408
Public Health - Tobacco Coalition	16,520	139,035	139,035	-	16,520
Public Health - Reproductive Health	46,993	125,266	125,266	-	46,993
Public Health - Immunization	(11,217)	45,225	45,225	-	(11,217)
Public Health - Consolidated Contract	15,982	100,339	100,339	-	15,982
Public Health - Environmental Health Fund	65,500	224,856	224,856	-	65,500
Public Health - Radon Grant Fund	27	9,135	9,135	-	27
Public Health - WI Hospital Emergency Preparedness	16,908	206,815	206,815	-	16,908
Aging and Disability Resource Center Fund	249,659	1,586,942	1,577,927	9,015	258,674
Snowmobile/ATV Trails	67,315	241,616	241,616	-	67,315
Jail Assessment Fees	45,351	40,000	40,000	-	45,351
Family Court Counseling***	(8,410)	9,135	9,135	-	(8,410)
Dog License	-	23,894	23,894	-	-
Drivers Improvement	1,787	40,000	40,000	-	1,787
Park Dedication	19,725	-	38,000	(38,000)	(18,275)
Lake Improvement	86,712	-	15,000	(15,000)	71,712
Sanitary Systems Grants	-	10,000	10,000	-	-
Housing Development	114,874	5,038	5,038	-	114,874
State Aided Forestry Fund	18,777	8,350	8,350	-	18,777
County Sales Tax (Transferred to the General Fund)		-	-	-	-
Total Special Revenue Funds	917,335	12,790,252	12,834,237	(43,985)	873,350
Enterprise Funds					
Nursing Home (Golden Age Manor)	38,122	8,362,136	8,362,136	-	38,122
Lime Fund (Lime Quarry)	393,647	685,250	643,425	41,825	435,472
Total Enterprise Funds	431,769	9,047,386	9,005,561	41,825	473,594
Capital Project Fund					
911 Upgrade		1,100,000	1,100,000		
Total Capital Project Fund	-	1,100,000	1,100,000	-	-
Internal Service Funds					
Highway Fund	2,260,761	7,234,772	7,053,546	181,226	2,441,987
Health Insurance**					
Contingency Fund	418,673	18,723		18,723	
Retirement Account	33,129	-	-	-	33,129
Asset Protection and Internal Investment	269,879	560,287	90,000	470,287	740,166
Fleet	97,361	164,527	166,346	(1,819)	95,542
Total Internal Service Funds	3,079,803	7,978,309	7,309,892	668,417	3,310,824
Total, All Funds	13,127,745	53,666,723	53,055,466	811,257	13,501,606

* Source: 2015 audited financial statements adjusted by 2016 budget actions

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

*** Assessed by courts; requesting revenue increase to offset deficit

Table 12
Summary of All Funds by Department

	Circuit Court 02-101	Jail Assmt 02-201	Fam Court 02-202	Drivers Imp 02-204	DA 05-101
Revenues					
General Property Tax	670,867	-	-	-	419,755
Other Taxes	-	-	-	-	-
State Aids	174,705	-	-	-	65,791
License & Fees	-	-	-	-	-
Fines & Forfeitures	105,000	40,000	-	40,000	2,050
Public Charge for Services	165,000	-	9,135	-	36,455
Intergovernmental Revenue	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Income	1,115,572	40,000	9,135	40,000	524,052

Expenditures					
Operating - 000	-	-	-	-	-
Personnel	760,752	-	-	-	463,384
Professional Services	270,766	-	9,135	-	24,035
Supplies & Expenses	34,054	-	-	-	35,833
Fixed Charges	-	-	-	-	800
Debt Service	-	-	-	-	-
Other Grants Contributions	50,000	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers	-	40,000	-	40,000	-
Total Expenditures	1,115,572	40,000	9,135	40,000	524,052
Net Revenue and Expenditures	-	-	-	-	-

FTE	Circuit Court 02-101	Jail Assmt 02-201	Fam Court 02-202	Drivers Imp 02-204	DA 05-101
Officials/Administration	1.000	-	-	-	-
First/Mid Level Officials & Mngrs	-	-	-	-	1.000
Professionals	1.000	-	-	-	-
Technicians/Para-Professionals	-	-	-	-	2.000
Administrative Support	10.000	-	-	-	4.000
Skilled Craft/Service Maintenance	-	-	-	-	-
Protective Service Workers	-	-	-	-	-
Total	12.00	-	-	-	7.00

Table 12

Summary of All Funds by Department

	Clerk 06-101	Dog License 06-805	Buildings 07-101	Fleet 07-140	Snowmobile 07-243
Revenues					
General Property Tax	339,822	-	1,626,575	-	-
Other Taxes	-	-	-	-	-
State Aids	-	-	176,124	-	241,616
License & Fees	400	23,894	-	-	-
Fines & Forfeitures	-	-	-	-	-
Public Charge for Services	26,100	-	300,500	-	-
Intergovernmental Revenue	34,500	-	20,000	164,527	-
Miscellaneous Revenue	-	-	-	-	-
Other Financing Sources	-	-	10,463	-	-
Total Income	400,822	23,894	2,133,662	164,527	241,616

Expenditures					
Operating - 000	-	-	-	-	-
Personnel	277,441	-	908,017	17,125	-
Professional Services	43,932	1,827	757,855	7,105	228,966
Supplies & Expenses	77,749	1,167	194,377	40,600	10,900
Fixed Charges	1,700	400	-	101,516	1,750
Debt Service	-	-	-	-	-
Other Grants Contributions	-	20,500	82,000	-	-
Capital Outlay	-	-	170,950	-	-
Transfers	-	-	20,463	-	-
Total Expenditures	400,822	23,894	2,133,662	166,346	241,616
Net Revenue and Expenditures	-	-	-	(1,819)	-

FTE	Clerk 06-101	Dog License 06-805	Buildings 07-101	Fleet 07-140	Snowmobile 07-243
Officials/Administration	1.000	-	1.000	-	-
First/Mid Level Officials & Mngrs	-	-	-	-	-
Professionals	-	-	-	-	-
Technicians/Para-Professionals	-	-	3.000	-	-
Administrative Support	1.450	-	0.900	0.100	-
Skilled Craft/Service Maintenance	-	-	11.690	0.160	-
Protective Service Workers	-	-	-	-	-
Total	2.45	-	16.59	0.26	-

Table 12

Summary of All Funds by Department

	Lake Imp 07-807	Park Ded 07-808	ROD 08-101	Treas 09-101	Law Enf 11-101
Revenues					
General Property Tax	-	-	(64,638)	50,831	7,278,378
Other Taxes	-	-	120,000	25	-
State Aids	-	-	-	103,000	132,573
License & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	32,000	-
Public Charge for Services	-	-	250,000	175	273,850
Intergovernmental Revenue	-	-	-	-	57,100
Miscellaneous Revenue	-	-	-	100,000	38,500
Other Financing Sources	-	-	-	-	25,000
Total Income	-	-	305,362	286,031	7,805,401

Expenditures					
Operating - 000	-	-	-	-	-
Personnel	-	-	284,761	221,636	6,359,322
Professional Services	-	38,000	67,125	17,003	763,878
Supplies & Expenses	15,000	-	8,475	44,112	410,365
Fixed Charges	-	-	-	2,880	4,060
Debt Service	-	-	-	-	-
Other Grants Contributions	-	-	-	400	2,750
Capital Outlay	-	-	-	-	193,000
Transfers	-	-	-	-	72,026
Total Expenditures	15,000	38,000	360,362	286,031	7,805,401
Net Revenue and Expenditures	(15,000)	(38,000)	(55,000)	-	-

FTE	Lakes Imp 07-807	Park Ded 07-808	ROD 08-101	Treas 09-101	Law Enf 11-101
Officials/Administration	-	-	1.000	1.000	1.000
First/Mid Level Officials & Mngrs	-	-	-	-	5.000
Professionals	-	-	-	-	-
Technicians/Para-Professionals	-	-	-	-	11.650
Administrative Support	-	-	3.000	2.000	5.000
Skilled Craft/Service Maintenance	-	-	-	-	-
Protective Service Workers	-	-	-	-	55.440
Total	-	-	4.00	3.00	78.09

Table 12

Summary of All Funds by Department

	Outside Ag 13-101	PH 14-101	WHEPP 14-208	Bioterror 14-209	Birth to 3 14-218
Revenues					
General Property Tax	150,274	857,932	-	-	128,073
Other Taxes	-	-	-	-	-
State Aids	-	3,682	206,815	145,686	88,837
License & Fees	-	45,000	-	-	-
Fines & Forfeitures	-	-	-	-	-
Public Charge for Services	-	149,764	-	-	52,023
Intergovernmental Revenue	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Income	150,274	1,056,378	206,815	145,686	268,933

Expenditures					
Operating - 000	-	-	-	6,742	-
Personnel	-	940,294	-	117,156	169,751
Professional Services	-	81,520	165,819	8,457	92,164
Supplies & Expenses	-	33,365	40,996	12,711	5,091
Fixed Charges	-	900	-	620	1,927
Debt Service	-	-	-	-	-
Other Grants Contributions	150,274	300	-	-	-
Capital Outlay	-	-	-	-	-
Transfers	-	-	-	-	-
Total Expenditures	150,274	1,056,378	206,815	145,686	268,933
Net Revenue and Expenditures	-	-	-	-	-

FTE	Reg Plan 13-101	PH 14-101	WHEPP 14-208	Bioterror 14-209	Birth to 3 14-218
Officials/Administration	-	1.600	-	-	-
First/Mid Level Officials & Mngrs	-	1.000	-	-	-
Professionals	-	5.211	-	1.350	1.000
Technicians/Para-Professionals	-	-	-	-	-
Administrative Support	-	3.300	-	-	1.000
Skilled Craft/Service Maintenance	-	-	-	-	-
Protective Service Workers	-	-	-	-	-
Total	-	11.11	-	1.35	2.00

Table 12

Summary of All Funds by Department

	WIC 14-221	Prenatal 14-222	Tobacco 14-223	Repro Health 14-224	Immun 14-226
Revenues					
General Property Tax	-	-	-	-	-
Other Taxes	-	-	-	-	-
State Aids	218,311	-	139,035	45,537	-
License & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Public Charge for Services	-	45,321	-	79,729	45,225
Intergovernmental Revenue	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Income	218,311	45,321	139,035	125,266	45,225

Expenditures

Operating - 000	-	-	-	-	-
Personnel	181,927	43,387	125,075	100,399	19,429
Professional Services	25,068	154	9,219	3,132	2,737
Supplies & Expenses	9,198	1,400	3,667	18,735	22,659
Fixed Charges	2,118	380	1,074	3,000	400
Debt Service	-	-	-	-	-
Other Grants Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers	-	-	-	-	-
Total Expenditures	218,311	45,321	139,035	125,266	45,225
Net Revenue and Expenditures	-	-	-	-	-

FTE	WIC 14-221	Prenatal 14-222	Tobacco 14-223	Repro Health 14-224	Immun 14-226
Officials/Administration	-	-	-	-	-
First/Mid Level Officials & Mngrs	-	-	-	-	-
Professionals	1.197	0.500	1.350	0.850	0.200
Technicians/Para-Professionals	0.320	-	-	-	-
Administrative Support	1.250	-	-	0.300	-
Skilled Craft/Service Maintenance	-	-	-	-	-
Protective Service Workers	-	-	-	-	-
Total	2.77	0.50	1.35	1.15	0.20

Table 12

Summary of All Funds by Department

	Consolid 14-227	Enviro 14-228	Radon 14-229	GAM 15-601	DCF 16-215
Revenues					
General Property Tax	-	-	-	-	2,202,652
Other Taxes	-	-	-	-	-
State Aids	100,339	-	9,135	-	2,983,235
License & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Public Charge for Services	-	224,856	-	8,362,136	212,695
Intergovernmental Revenue	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Income	100,339	224,856	9,135	8,362,136	5,398,582

Expenditures

Operating - 000	-	-	-	1,860,596	
Personnel	77,193	171,771	5,670	6,054,977	3,146,355
Professional Services	11,483	20,568	1,205	44,904	1,544,937
Supplies & Expenses	9,030	21,917	2,195	2,865	108,109
Fixed Charges	1,633	10,600	65	43,117	162,010
Debt Service	-	-	-	-	-
Other Grants Contributions	1,000	-	-	-	426,892
Capital Outlay	-	-	-	200,000	10,279
Transfers	-	-	-	155,677	-
Total Expenditures	100,339	224,856	9,135	8,362,136	5,398,582
Net Revenue and Expenditures	-	-	-	-	-

FTE	Consolid 14-227	Enviro 14-228	Radon 14-229	GAM 15-601	DCF 16-215
Officials/Administration	-	-	-	1.000	1.000
First/Mid Level Officials & Mngrs	-	-	-	-	3.000
Professionals	0.950	0.940	0.060	9.000	19.000
Technicians/Para-Professionals	-	-	-	21.600	1.000
Administrative Support	-	1.200	-	4.200	14.750
Skilled Craft/Service Maintenance	-	-	-	74.050	2.000
Protective Service Workers	-	-	-	-	-
Total	0.95	2.14	0.06	109.85	40.75

Table 12

Summary of All Funds by Department

	Behav. H. 16-216	Vets 18-101	Museum 20-101	Extension 21-101	LWRD 22-101
Revenues					
General Property Tax	1,417,888	163,266	30,796	278,253	357,454
Other Taxes	-	-	-	-	-
State Aids	1,752,631	14,000	-	6,753	250,534
License & Fees	-	-	-	10	21,600
Fines & Forfeitures	-	-	-	-	-
Public Charge for Services	697,254	-	-	6,050	52,800
Intergovernmental Revenue	-	-	-	-	5,000
Miscellaneous Revenue	-	-	-	-	2,500
Other Financing Sources	30,000	-	-	-	-
Total Income	3,897,773	177,266	30,796	291,066	689,888

Expenditures

Operating - 000	-	-	-	-	-
Personnel	2,008,063	140,160	-	106,066	574,212
Professional Services	1,554,469	3,178	17,796	152,668	54,067
Supplies & Expenses	236,701	16,928	-	32,332	61,509
Fixed Charges	98,540	-	3,000	-	-
Debt Service	-	-	-	-	-
Other Grants Contributions	-	17,000	-	-	100
Capital Outlay	-	-	10,000	-	-
Transfers	-	-	-	-	-
Total Expenditures	3,897,773	177,266	30,796	291,066	689,888
Net Revenue and Expenditures	-	-	-	-	-

FTE	DHS 16-216	Vets 18-101	Museum 20-101	Extension 21-101	LWRD 22-101
Officials/Administration	-	1.000	-	-	1.000
First/Mid Level Officials & Mngrs	1.000	-	-	-	-
Professionals	14.000	-	-	-	-
Technicians/Para-Professionals	-	-	-	-	5.000
Administrative Support	10.250	1.000	-	1.800	1.000
Skilled Craft/Service Maintenance	-	-	-	-	-
Protective Service Workers	-	-	-	-	-
Total	25.25	2.00	-	1.80	7.00

Table 12

Summary of All Funds by Department

	Lime 23-602	Land Info 24-101	Housing 24-206	WI Septic 24-806	Fair 26-101
Revenues					
General Property Tax	-	416,662	-	-	97,924
Other Taxes	-	-	-	-	-
State Aids	-	51,000	-	10,000	-
License & Fees	-	231,749	-	-	-
Fines & Forfeitures	-	-	-	-	-
Public Charge for Services	685,250	125,000	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Miscellaneous Revenue	-	-	5,038	-	-
Other Financing Sources	-	-	-	-	-
Total Income	685,250	824,411	5,038	10,000	97,924

Expenditures					
Operating - 000	-	-	-	-	-
Personnel	305,914	766,322	-	-	-
Professional Services	126,980	30,771	2,538	-	11,924
Supplies & Expenses	81,732	26,999	-	-	-
Fixed Charges	6,600	320	-	-	-
Debt Service	-	-	-	-	-
Other Grants Contributions	-	-	2,500	10,000	11,000
Capital Outlay	40,000	-	-	-	75,000
Transfers	82,200	-	-	-	-
Total Expenditures	643,425	824,411	5,038	10,000	97,924
Net Revenue and Expenditures	41,825	-	-	-	-

FTE	Lime 23-602	Land Info 24-101	Housing 24-206	WI Septic 24-806	Fair 26-101
Officials/Administration	1.000	1.000	-	-	-
First/Mid Level Officials & Mngrs	-	2.000	-	-	-
Professionals	-	5.000	-	-	-
Technicians/Para-Professionals	-	-	-	-	-
Administrative Support	-	1.000	-	-	-
Skilled Craft/Service Maintenance	3.100	-	-	-	-
Protective Service Workers	-	-	-	-	-
Total	4.10	9.00	-	-	-

Table 12

Summary of All Funds by Department

	Corp Counsel 27-101	Forester 28-101	Forester 28-241	Highway 29-701
Revenues				
General Property Tax	303,665	(67,798)	-	3,167,470
Other Taxes	-	-	-	-
State Aids	519,511	52,302	8,350	1,596,426
License & Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Public Charge for Services	3,320	151,032	-	-
Intergovernmental Revenue	-	-	-	2,421,676
Miscellaneous Revenue	-	-	-	49,200
Other Financing Sources	-	-	-	-
Total Income	826,496	135,536	8,350	7,234,772

Expenditures				
Operating - 000	-	-	-	20,000
Personnel	759,095	103,782	-	2,659,884
Professional Services	40,374	4,188	-	1,270,515
Supplies & Expenses	26,827	27,566	8,350	2,337,412
Fixed Charges	200	-	-	751,910
Debt Service	-	-	-	-
Other Grants Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Transfers	-	-	-	13,825
Total Expenditures	826,496	135,536	8,350	7,053,546
Net Revenue and Expenditures	-	-	-	181,226

FTE	Corp Counsel 27-101	Forester 28-101	Forester 28-241	Highway 29-701
Officials/Administration	1.000	-	-	1.000
First/Mid Level Officials & Mngrs	-	-	-	3.000
Professionals	2.000	1.000	-	-
Technicians/Para-Professionals	-	-	-	-
Administrative Support	6.000	-	-	1.000
Skilled Craft/Service Maintenance	-	-	-	32.450
Protective Service Workers	-	-	-	-
Total	9.00	1.00	-	37.45

Table 12

Summary of All Funds by Department

	Admin 30-101	Admin-Cont 30-102	Admin-Asset 30-110	Admin - Debt 30-301
Revenues				
General Property Tax	(3,055,928)	18,723	292,061	3,160,000
Other Taxes	416,120	-	-	-
State Aids	597,556	-	-	-
License & Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Public Charge for Services	24,000	-	-	-
Intergovernmental Revenue	-	-	-	-
Miscellaneous Revenue	328,985	-	-	-
Other Financing Sources	3,045,000	-	268,226	15,000
Total Income	1,355,733	18,723	560,287	3,175,000

Expenditures				
Operating - 000	-	-	-	-
Personnel	700,335	-	-	-
Professional Services	260,334	-	-	-
Supplies & Expenses	14,464	-	-	-
Fixed Charges	366,600	-	-	-
Debt Service	-	-	-	2,258,255
Other Grants Contributions	4,000	-	-	-
Capital Outlay	-	-	90,000	-
Transfers	10,000	-	-	916,745
Total Expenditures	1,355,733	-	90,000	3,175,000
Net Revenue and Expenditures	-	18,723	470,287	-

FTE	Admin 30-101	Admin-Cont 30-102	Admin-Asset 30-110	Admin-Debt 30-301
Officials/Administration	1.00	-	-	-
First/Mid Level Officials & Mngrs	1.05	-	-	-
Professionals	-	-	-	-
Technicians/Para-Professionals	-	-	-	-
Administrative Support	3.50	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Protective Service Workers	-	-	-	-
Total	5.55	-	-	-

Table 12

Summary of All Funds by Department

	911 Upgrade 30-458	Info Tech 32-101	Emp Relations 34-101	ADRC 36-212
Revenues				
General Property Tax	183,255	675,744	400,683	110,785
Other Taxes	-	-	-	-
State Aids	-	-	-	1,361,219
License & Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Public Charge for Services	-	-	-	114,338
Intergovernmental Revenue	-	271,002	-	-
Miscellaneous Revenue	-	-	-	600
Other Financing Sources	916,745	-	21,677	-
Total Income	1,100,000	946,746	422,360	1,586,942

Expenditures				
Operating - 000	-	-	-	-
Personnel	-	490,466	384,559	823,810
Professional Services	1,100,000	338,825	29,706	62,956
Supplies & Expenses	-	27,455	8,095	242,433
Fixed Charges	-	-	-	27,720
Debt Service	-	-	-	-
Other Grants Contributions	-	-	-	421,007
Capital Outlay	-	90,000	-	-
Transfers	-	-	-	-
Total Expenditures	1,100,000	946,746	422,360	1,577,927
Net Revenue and Expenditures	-	-	-	9,015

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

Summary of All Funds by Department

	Totals
Revenues	
General Property Tax	21,611,424
Other Taxes	536,145
State Aids	11,054,703
License & Fees	322,653
Fines & Forfeitures	219,050
Public Charge for Services	12,092,008
Intergovernmental Revenue	2,973,805
Miscellaneous Revenue	524,823
Other Financing Sources	4,332,111
Total Income	53,666,722

Expenditures	
Operating - 000	1,887,338
Personnel	30,268,488
Professional Services	9,302,283
Supplies & Expenses	4,313,375
Fixed Charges	1,595,840
Debt Service	2,258,255
Other Grants Contributions	1,199,723
Capital Outlay	879,229
Transfers	1,350,936
Total Expenditures	53,055,466
Net Revenue and Expenditures	611,257

FTE	Totals
Officials/Administration	19.55
First/Mid Level Officials & Mngrs	18.05
Professionals	72.21
Technicians/Para-Professionals	48.57
Administrative Support	82.00
Skilled Craft/Service Maintenance	125.75
Protective Service Workers	55.44
Total	421.57

Table 13
Summary by Fund and Function

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget	2019 Budget
101 General Fund						
Revenue						
General Property Tax	9,848,332	10,297,399	10,523,945	10,930,517	11,091,636	11,334,566
Other Taxes	767,862	671,741	746,145	536,145	586,145	586,145
State Aids	2,215,141	2,302,740	2,088,833	2,147,531	2,145,874	2,145,874
License & Fees	297,241	328,542	292,091	298,759	298,759	298,759
Fine and Forfeitures	147,811	119,068	139,050	139,050	139,050	139,050
Public Charge for Services	1,768,672	1,520,374	1,503,736	1,564,046	1,542,436	1,542,436
Intergovernmental Revenue	302,979	397,884	404,447	387,602	396,853	393,353
Misc Revenue	746,788	602,200	464,685	469,985	482,285	482,285
Other Financing Sources	2,640,342	2,688,914	3,132,135	3,102,140	3,187,140	3,237,140
Total Income	18,735,168	18,928,863	19,295,067	19,575,776	19,870,178	20,159,608
Expense						
General Government	5,903,151	6,053,138	6,837,627	7,122,331	7,126,258	7,264,031
Public Safety	7,503,416	7,766,115	7,815,751	7,733,375	7,854,054	7,984,912
Public Works	636,222	598,050	728,320	680,581	693,282	705,857
Health & Human Services	1,574,477	1,598,003	1,644,876	1,668,852	1,711,505	1,754,365
Culture, Recreation, Entertainment	409,098	426,030	475,185	550,026	474,073	483,064
Conservation & Development	1,661,339	1,768,826	1,730,402	1,793,586	1,920,978	1,877,351
Transfers	552,206	572,247	82,028	82,026	90,028	90,028
Total Expense	18,239,910	18,782,409	19,314,188	19,630,776	19,870,178	20,159,608
Net Revenue and Expenditures	495,258	146,453	(19,121)	(55,000)	-	-
211 Human Services Fund						
Revenue						
General Property Tax	3,614,763	3,611,103	3,885,545	-	-	-
State Aids	3,183,487	4,501,702	4,159,942	-	-	-
Public Charge for Services	2,282,145	919,807	1,126,422	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Misc Revenue	-	-	-	-	-	-
Other Financing Sources	440,679	31,406	40,000	-	-	-
Total Income	9,521,074	9,064,019	9,211,909	-	-	-
Expense						
Health & Human Services	9,473,074	9,011,901	9,211,909	-	-	-
Transfers	48,000	52,117	-	-	-	-
Total Expense	9,521,074	9,064,018	9,211,909	-	-	-
Net Revenue and Expenditures	-	1	-	-	-	-
215 Children & Families						
General Property Tax	-	-	-	2,202,652	2,281,028	2,369,707
State Aids	-	-	-	2,983,235	2,991,125	2,998,999
Public Charge for Services	-	-	-	212,695	214,242	215,764
Total Income	-	-	-	5,398,582	5,486,395	5,584,470
Expense						
Health & Human Services	-	-	-	5,398,582	5,486,395	5,584,470
Total Expense	-	-	-	5,398,582	5,486,395	5,584,470
Net Revenue and Expenditures	-	-	-	-	-	-

Table 13
Summary by Fund and Function

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget	2019 Budget
216 Behavioral Health						
Revenue						
General Property Tax	-	-	-	1,417,888	1,522,162	1,597,710
State Aids	-	-	-	1,752,631	1,755,793	1,758,583
Public Charge for Services	-	-	-	697,254	697,254	697,254
Other Financing Sources	-	-	-	30,000	30,000	30,000
Total Income	-	-	-	3,897,773	4,005,209	4,083,547
Expense						
Health & Human Services	-	-	-	3,897,773	4,005,209	4,083,547
Total Expense	-	-	-	3,897,773	4,005,209	4,083,547
Net Revenue and Expenditures	-	-	-	-	-	-
301 Debt Service Fund						
Revenue						
General Property Tax	4,167,976	3,861,651	3,287,152	3,160,000	3,160,000	3,160,000
Misc Revenue	-	-	-	-	-	-
Other Financing Sources	40,000	1,694,000	40,000	15,000	40,000	40,000
Total Income	4,207,976	5,555,651	3,327,152	3,175,000	3,200,000	3,200,000
Expense						
Debt Service	4,206,502	5,552,305	3,327,152	2,258,255	2,337,575	2,372,100
Transfers	-	-	-	916,745	-	-
Total Expense	4,206,502	5,552,305	3,327,152	3,175,000	2,337,575	2,372,100
Net Revenue and Expenditures	1,474	3,346	-	-	862,425	827,900
601 Golden Age Manor						
Revenue						
General Property Tax	-	-	-	-	-	-
Public Charge for Services	7,996,110	8,047,169	8,236,720	8,362,136	8,362,136	8,362,136
Misc Revenue	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Income	7,996,110	8,047,169	8,236,720	8,362,136	8,362,136	8,362,136
Expense						
Health & Human Services	7,965,298	7,880,980	8,096,728	8,206,459	8,206,459	8,206,459
Transfers	21,677	96,889	130,682	155,677	155,677	155,677
Total Expense	7,986,975	7,977,869	8,227,410	8,362,136	8,362,136	8,362,136
Net Revenue and Expenditures	9,136	69,300	9,310	-	-	-
701 Highway						
Revenue						
General Property Tax	3,098,771	3,086,675	3,144,868	3,167,470	3,248,439	3,318,339
State Aids	1,627,319	1,724,712	1,698,913	1,596,426	1,648,268	1,648,268
Intergovernmental Revenue	2,620,986	2,619,623	2,421,676	2,421,676	2,421,676	2,421,676
Misc Revenue	63,209	52,976	49,200	49,200	49,200	49,200
Other Financing Sources	-	100,000	-	-	-	-
Total Income	7,410,286	7,583,986	7,314,657	7,234,772	7,367,583	7,437,483
Expense						
Public Works	7,082,306	6,902,822	7,285,807	7,033,546	7,336,282	7,279,303
Transfers	-	1,116	20,000	20,000	20,000	20,000
Total Expense	7,082,306	6,903,938	7,305,807	7,053,546	7,356,282	7,299,303
Net Revenue and Expenditures	327,979	680,048	8,850	181,226	11,301	138,180

Table 13
Summary by Fund and Function

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget	2019 Budget
721 Health Insurance						
Revenue						
General Property Tax	20,000	-	-	-	-	-
State Aids	-	-	-	-	-	-
Intergovernmental Revenue	5,997,204	6,091,072	6,076,760	6,076,760	6,076,760	6,076,760
Misc Revenue	363,051	355,085	384,075	384,075	384,075	384,075
Total Income	6,380,255	6,446,157	6,460,834	6,460,834	6,460,834	6,460,835
Expense						
General Government	5,159,478	5,559,691	6,460,834	6,460,834	6,460,834	6,460,834
Total Expense	5,159,478	5,559,691	6,460,834	6,460,834	6,460,834	6,460,834
Net Revenue and Expenditures	1,220,777	886,465	-	-	-	-
All Other Funds						
Revenue						
General Property Tax	234,162	313,294	626,507	732,897	521,080	265,492
Other Taxes	51,298	16,700	-	-	-	-
State Aids	2,394,343	2,708,766	2,502,551	2,574,880	2,293,982	2,336,669
License & Fees	18,591	18,832	23,850	23,894	23,894	23,894
Fine and Forfeitures	70,270	70,483	80,000	80,000	65,000	55,000
Public Charge for Services	1,197,929	1,152,175	1,274,210	1,255,877	1,244,950	1,252,790
Intergovernmental Revenue	213,290	158,637	179,778	164,527	167,536	168,718
Misc Revenue	23,498	244,280	5,600	5,638	5,676	5,676
Other Financing Sources	238,828	793,240	261,033	1,184,971	245,428	245,428
Total Income	4,442,208	5,476,407	4,953,528	6,022,684	4,567,546	4,353,667
Expense						
General Government	160,493	154,095	548,393	265,481	326,808	178,129
Public Safety	168,007	176,593	174,331	169,580	172,822	177,138
Health & Human Services	2,769,693	3,041,041	3,007,423	2,961,163	2,830,939	2,881,379
Culture, Recreation, Entertainme	212,287	180,409	149,290	279,616	149,290	149,290
Conservation & Development	588,359	851,522	709,702	1,699,613	625,009	591,297
Debt Service	51,298	16,700	-	-	-	-
Transfers	208,301	1,343,637	366,416	162,200	115,000	105,000
Total Expense	4,158,438	5,736,996	4,955,555	5,537,653	4,219,868	4,082,233
Net Revenue and Expenditures	283,770	(260,589)	(2,027)	485,031	347,678	271,434

Table 14

2017 CAPITAL BUDGET

ADMINISTRATION		
LED PARKING LIGHTING/WALL PACKS	40,000	Efficient lighting and energy conservation
TOTAL ADMINISTRATION	40,000	
BLDG, PARKS, RECYCLING		
RECYCLING ROOF	40,000	Building repairs; recurring amount
RECYCLING BIN	10,000	Equipment replacement; recurring amount
COUNTY BUILDING IMPROVEMENTS	112,500	General repairs and improvements; recurring amount
COUNTY BUILDING EQUIPMENT REPLACEMENTS	20,250	Building repairs; recurring amount
MUSEUM STORM SEWER REPLACEMENT	10,000	Replace failed system
RECYCLING EQUIPMENT	30,000	Upgrade existing facility
PARK EQUIPMENT REPLACEMENT	8,200	Replace park equipment; recurring amount
FAIRGROUNDS ELECTRICAL	75,000	Replace main service and associated costs
TOTAL BLDG, PARKS, RECYCLING	305,950	
INFORMATION TECHNOLOGY		
SERVERS	90,000	Replace County servers
TOTAL INFORMATION TECHNOLOGY	90,000	
LIME QUARRY		
IMPACTOR	40,000	Replace motorized equipment
TOTAL LIME QUARRY	40,000	
GOLDEN AGE MANOR		
FACILITY IMPROVEMENTS	200,000	Room upgrades; recurring amount
TOTAL GOLDEN AGE MANOR	200,000	
HUMAN SERVICES		
FURNITURE AND FURNISHINGS	6,564	Furniture replacement; recurring amount
TOTAL HUMAN SERVICES	6,564	
LAW ENFORCEMENT		
VEHICLES OUTLAY	193,000	Recurring replacement of squad cars
TOTAL LAW ENFORCEMENT	193,000	
ALL FUNDS TOTAL	875,514	

Note: Excludes Highway Construction projects and equipment: see table accompanying capital improvement plan section

Discrepancy in total is due to small (<\$5,000) projects

NOTE: THIS BUDGET DOES NOT INCLUDE FUNDING FOR A NEW HIGHWAY FACILITY AS THAT IS TO BE FUNDED THROUGH A SEPARATE BOND ISSUE LATE IN 2017 OR EARLY 2018

Effect of 2017 Capital Expenditures on 2017 and Future Operating Budgets

Polk County has budgeted \$4,541,400 for capital projects over \$25,000 in 2017 (previous page). None of these expenditures will result in any increase in operating expenditures in 2017; it is anticipated, however, that several will result in expenditure savings in 2017 and thereafter, and these savings have been incorporated in these budgets. Those capital investments and estimated savings are:

<u>Estimated Savings Amount</u>				
Department and Investment	Capital Investment	General Fund	Highway Fund	Savings source
Buildings				
Equipment	82,000	400		Fuel efficiency savings
Lighting projects	40,000	8,000		Utility savings
Highway Department				
Highway Vehicles	490,000		2,100	Fuel efficiency savings
Law Enforcement				
Squad cars	190,000	1,000		Fuel efficiency savings
TOTAL		9,400	2,100	

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 169-182) delay in replacement would result in an increased expense.

2017 Budgets by Department



Department of Administration

Maggie Wickre, Finance Director

DEPARTMENT SUMMARY

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:

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

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	1,507,183	1,041,628	1,287,427	940,333	663,437
Other Taxes	3,462,618	3,566,120	3,391,120	3,516,120	3,566,120
State Aids	646,797	648,436	597,556	597,556	597,556
Public Charge for Services	4,577	4,000	24,000	24,000	24,000
Misc. Revenue	452,224	322,685	328,985	340,285	340,285
Other Financing Sources	5,611,937	3,286,028	4,244,971	3,415,428	3,465,428
Total Revenue	11,685,336	8,868,897	9,874,059	8,833,722	8,656,826
Expense					
Personnel Services	553,022	641,035	700,335	714,651	728,572
Contractual Services	175,168	235,204	1,360,334	261,313	265,233
Supplies & Expenses	5,847	14,250	14,464	14,681	14,901
Fixed Charges	157,937	360,600	366,600	366,600	381,600
Debt Service	5,550,207	3,327,152	2,258,255	3,200,000	3,200,000
Grants, Contributions, Indem.	657,691	675,389	693,316	693,316	693,316
Capital Outlay	385,140	513,939	90,000	150,000	-
Cost Reallocation	5,282,502	3,071,416	3,901,745	3,060,000	3,110,000
Total Expenditures	12,767,513	8,838,985	9,385,049	8,460,561	8,393,621
Net Revenue and Expenditures	(1,082,177)	29,912	489,010	373,161	263,205

EMPLOYMENT BY JOB CLASSIFICATION

	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals	2	1			
Administrative Support	1.6	3	3.5	3.5	3.5
First/Mid Level Officials and Managers			1.05	1.05	1.05
Total	4.6	5	5.55	5.55	5.55

Department of Administration

Maggie Wickre, Finance Director

SECTION 2: PROGRAM SUMMARY

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					
	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	452,155	312,488	386,228	282,100	199,031
Other Revenues	3,053,446	2,348,181	2,575,990	2,368,017	2,398,017
Total Revenue	3,505,601	2,660,669	2,962,218	2,650,117	2,597,048
Expenses					
Recurrent Expenditure	3,714,712	2,497,514	2,788,515	2,493,168	2,518,086
Capital/One-time Expenditure	115,542	154,182	27,000	45,000	-
Total Expenditures	3,830,254	2,651,695	2,815,515	2,538,168	2,518,086
Net Revenue and Expenditures	(324,653)	8,974	146,703	111,948	78,962

PROGRAM PERFORMANCE INFORMATION	
KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Audits continue to be recognized by national organization	Recipient of GFOA Award
Unassigned fund balance as percentage of general fund expenditures	Fund balance remained at 36.5%
Citizen's Guide to the Budget recognized by national organization	Received AGA Award
Develop comprehensive Annual Report on the Condition of Polk County	Condition of the County 2016 and annual reports for 2015 presented to the County Board

KEY PROGRAM STRATEGIES 2017

1. Consolidate financial systems for efficiency.
2. Work towards elimination of the three "standard" major audit findings.
3. Revamp the general ledgers in Community Services and Golden Age Manor for a more consistent and accurate process.

KEY PROGRAM STRATEGIES 2018-2019

1. Advance towards less dependency on our auditors to do the year end closing and financial statements.

KEY PERFORMANCE INDICATORS					
Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Comprehensive Annual Financial Report	2	2	2	2	2
Documents submitted for national awards	2	2	3	3	3
Chapters of administrative code finalized	1	1	2	2	2
Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Number of national awards	3	3	3	3	3
General Fund budget variance	\$1,130,359	\$400,000	\$400,000	\$400,000	\$400,000
Assumptions and factors affecting program performance:					

Department of Administration

Maggie Wickre, Finance Director

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					
	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	527,514	364,570	450,599	329,117	232,203
Other Revenues	3,562,353	2,739,544	3,005,321	2,762,686	2,797,686
Total Revenue	4,089,868	3,104,114	3,455,921	3,091,803	3,029,889
Expenses					
Recurrent Expenditure	4,333,831	2,913,766	3,253,267	2,908,696	2,937,767
Capital/One-time Expenditure	134,799	179,879	31,500	52,500	-
Total Expenditures	4,468,630	3,093,645	3,284,767	2,961,196	2,937,767
Net Revenue and Expenditures	(378,762)	10,469	171,154	130,606	92,122

PROGRAM PERFORMANCE INFORMATION	
KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Further improvements in multi-year estimates for 2017-2018 budgets.	A three year budget was established and implemented in 2016 for long range fiscal planning. The 2017 budget process used the ceilings established in the three year budget.
Number of policies rewritten into a new comprehensive financial administrative code.	New financial code adopted by County Board on 3-15-2016
Continue to move away from paper processes to paperless.	All but two departments are now submitting invoices to be paid in Web invoicing.
Develop an accurate Polk County property inventory to enable better management of County-owned Real Estate.	Complete list of County property presented to General Government in August which includes all property revealed a belonging to Polk County by land surveys.
Continued to work on improved monthly reports and incorporate performance data.	Budgets now are submitted to Administration accompanied with Key Strategies for the 2017 budget year.

KEY PROGRAM STRATEGIES 2017

1. Revised monthly reports to improve budget transparency including key performance indicators
2. Contractual and risk management review of all vendor relationships to Polk County to reduce potential liability
3. Move to a paperless process with employee reimbursements providing a database of all reimbursements
4. Continued improvement in the budget document with gradual shift of responsibility to Administration staff for purposes of sustainability.
5. Review of government center security and citizen customer service enhancement
6. Improve communication with cities, villages, towns and school districts within Polk County
7. Improve Coordination with Indianhead Technical College to provide services to resident:

ADMINISTRATION PROGRAM CONTINUED ONTO THE NEXT PAGE

Department of Administration

Maggie Wickre, Finance Director

CONTINUATION OF ADMINISTRATION PROGRAM

KEY PERFORMANCE INDICATORS					
Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Number of invoices processed paperless	740 web invoices	7,284 web invoices	9,105 web invoices	10,000 web invoices	10,000 web invoices
Accounts payable checks	8,701	9,156	8,900	8,500	7,500
Electronic Funds Transfer			700	1,156	2,156
Payroll Deposits	12,505	12,181	11,981	11,500	11,500
Number of Committee/Board meetings supported	25	27	27	27	27
Number of vendor contracts reviewed and stored electronically	30	65	75	85	95

Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Unassigned General Fund Balance	36.51	36.5	33%	33%	35%

Assumptions and factors affecting program performance:

1. The use of electronics, updated software, new and improved website, and our commitment to going paperless has saved the Department of Administration time and money. We strive to take advantage of technology and implement new cost saving systems across the County.

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					
	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	527,514	364,570	450,599	329,117	232,203
Other Revenues	3,562,353	2,739,544	3,005,321	2,762,686	2,797,686
Total Revenue	4,089,868	3,104,114	3,455,921	3,091,803	3,029,889
Expenses					
Recurrent Expenditure	4,333,831	2,913,766	3,253,267	2,908,696	2,937,767
Capital/One-time Expenditure	134,799	179,879	31,500	52,500	-
Total Expenditures	4,468,630	3,093,645	3,284,767	2,961,196	2,937,767
Net Revenue and Expenditures	(378,762)	10,469	171,154	130,606	92,122

ADMINISTRATION-INSURANCE PROGRAM CONTINUED ONTO THE NEXT PAGE

Department of Administration

Maggie Wickre, Finance Director

CONTINUATION OF ADMINISTRATION-INSURANCE PROGRAM

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Develop an internal program analyzing all insurance claims	Program report reviewed by Risk Management Team
Documenting all certificates of insurance from vendors	All contract with Polk County will now require certificates of insurance stating the vendor's coverage
Allocation of all insurance premiums to appropriate funds	All charges are allocated to appropriate funds upon premium payment
Review all contracts for associated risks to Polk County	All contracts are reviewed by Corporation Counsel

KEY PROGRAM STRATEGIES 2017

1. Increase the review all reports to insurance companies for accuracy of our financials, wages, and property values. These values influence our premium as well as the number and severity of claims of each policy.
2. Expand the use of insurance company services: safety audit, safety training, property inspections, and continued policy evaluations to reduce costs and liability.

KEY PROGRAM STRATEGIES 2018-2019

1. Research premium reduction and the benefits of consolidating policies.

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Worker's Comp MOD rate	0.65	0.69	0.78	0.68	0.65

Assumptions and factors affecting program performance:

1. National trends of insurance premium increases effect our premiums rates.

Aging and Disability Resource Center

Laura Neve, Director

DEPARTMENT SUMMARY

DEPARTMENT DESCRIPTION:

The ADRC provides information to and oversees the provision of services to seniors, those with disabilities and their families, including nutrition and transportation programs for the elderly.

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 center 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 possible with great customer service.

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	110,785	110,785	110,785	110,785	110,785
State Aids	1,522,859	1,345,832	1,361,219	1,403,292	1,430,079
Public Charge for Services	131,772	113,000	114,338	116,468	116,468
Misc. Revenue	455	600	600	600	600
Total Revenue	1,765,871	1,570,217	1,586,942	1,631,145	1,657,932
Expense					
Personnel Services	790,844	808,238	823,810	872,447	894,585
Contractual Services	60,376	62,026	62,956	63,901	64,859
Supplies & Expenses	219,856	238,850	242,433	246,070	249,760
Fixed Charges	29,126	27,720	27,720	27,720	27,720
Grants, Contributions, Indem..	521,540	421,007	421,007	421,007	421,007
Capital Outlay	34,786	-	-	-	-
Cost Reallocation	12,471	-	-	-	-
Total Expenditures	1,668,998	1,557,841	1,577,926	1,631,145	1,657,932
Net Revenue and Expenditure	96,873	12,376	9,016	-	-

EMPLOYMENT BY JOB CLASSIFICATION

	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals	4.91	5.89	6.6	6.6	6.6
Technicians/Para-Professionals	1				
Administrative Support	3	3	2	2	2
First/Mid Level Officials and Managers			1	1	1
Skilled Craft/Service Maintenance	3.1	3.1	2.3	2.3	2.3
Total	13.01	12.99	12.9	12.9	12.9

Aging and Disability Resource Center

Laura Neve, Director

SECTION 2: PROGRAM SUMMARY

Program name:

ADRC Programs Information & Assistance

Program objective: To problem solve all issues related to aging, disabilities and caregiving. Serve as single entry point for unbiased community resource information. Also to assist with enrollment into publicly funded long term care programs.

Link to Board Priority: Senior citizens third tier, linked also to substance abuse, mental health, public education, public protections and public health.

PROGRAM REVENUES AND EXPENDITURES					
	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	72,010	72,010	72,010	72,010	72,010
Other Revenues	1,075,806	948,631	959,502	988,234	1,005,646
Total Revenue	1,147,816	1,020,641	1,031,512	1,060,244	1,077,656
Expenditure					
Recurrent Expenditure	1,076,742	1,012,597	1,025,652	1,060,244	1,077,656
Capital/One-time Expenditure	22,611	-	-	-	-
Total Expenditure	1,076,742	1,012,597	1,025,652	1,060,244	1,077,656
Net Revenue and Expenditures	71,074	8,044	5,860	-	-

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Utilize the higher level support position to assist with some consumer contact such as collecting data, follow up calling and reporting.	The position is shared with transportation services which is very time consuming. Has been helpful but not significant enough on the I&A side.
Increase financial community education opportunities to improve self advocacy and extend finances for our citizens.	Projected to reduce the reliance on Benefit Specialists for open enrollment in Medicare.

KEY PROGRAM STRATEGIES 2017

1. Address the increased demands on the program by increasing I&A time available. Thereby allowing the agency to assist the public on a more timely manner. One on one meeting with individuals to problem solve to maintain independence in the community and increased community education on the issues the elders face as well as the community to address the increased population.
2. Develop cooking/nutrition hands on classes at meal sites to educate consumers to improve health to remain at home longer.

KEY PROGRAM STRATEGIES 2018 - 19

1. The focus will be on developing Dementia Friendly communities. This will take place by increasing the public knowledge on what to expect in the future and how to deal with the changes.

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Average # of consumers assistance events** per month by I&A Specialists	227	384	400	420	450
Yearly number of opened cases by benefit specialists	1,581	1,655	1,600	1,600	1,600
Number of attendees to events we host	702	710	780	800	810
Number of attendees to events we participate in (not hosts)**	888	900	900	900	900

PROGRAM SUMMARY CONTINUED ONTO THE NEXT PAGE

Aging and Disability Resource Center

Laura Neve, Director

CONTINUATION OF ADRC PROGRAMS INFORMATION & ASSISTANCE

Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Percentage of individuals completing satisfaction survey that report services provided were helpful and met their needs for making informed choices.	N/A	95%	96%	97%	98%
Percentage of individuals responding to surveys that indicate information and education provided met or exceeded their expectations.	96%	*Began survey 96%	97%	97%	98%

*Began survey

Assumptions and factors affecting program performance:

- **Consumer "events" range in time & involvement from phone calls with easy answers to options counseling that may be multiple home visits and weeks to conclude.
- **We cannot control the events hosted by other organizations

Program name:

Nutrition Program

Program objective: To provide a nutritious meal, daily checks, nutrition education and opportunities to volunteer

Link to Board Priority: Senior citizens third tier, linked also to public education, public protection and public health.

PROGRAM REVENUES AND EXPENDITURES					
	2015 Actual	2016 Budget	2017 Budget	2018 Forward Estimate	2019 Forward Estimate
Revenue					
General Property Tax	27,696	27,696	27,696	27,696	27,696
Other Revenues	413,772	364,858	369,039	380,090	386,787
Total Revenue	441,468	392,554	396,736	407,786	414,483
Recurrent Expenditure	414,132	389,460	394,482	407,786	414,483
Capital/One-time Expenditure	8,696	-	-	-	-
Total Expenditure	422,828	389,460	394,482	407,786	414,483
Net Revenue and Expenditures	18,640	3,094	2,254	-	-

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Implement centralized dispatch of delivered meals from jail site instead of congregate sites.	This has somewhat improved the quality of meals delivered to homes. Temperature and less breakdown of food has been reported.

KEY PROGRAM STRATEGIES 2017

- Improve the quality of congregate meals by limitedly cooking meals on site. This is to increase usage and improve health of the elders in the community.

KEY PROGRAM STRATEGIES 2018 - 19

- Expand "home cooked" meals to all sites pending proven cost effectiveness. This is to increase usage and improve health of the elders in the community.

PROGRAM SUMMARY CONTINUED ONTO THE NEXT PAGE

Aging and Disability Resource Center

Laura Neve, Director

CONTINATION OF THE NUTRITION PROGRAM SUMMARY

KEY PERFORMANCE INDICATORS					
Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Number of meals served in the entire service area	63,625	60,000	61,000	62,000	62,500
Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Percentage of individuals completing satisfaction survey that report meals provided were helpful in remaining independent.	N/A	95%	96%	97%	98%

*Began survey

Assumptions and factors affecting program performance:

1. History of reports of poor quality of meals coming from the catering service used. Some budgeted funds are pass through to Burnett County to be combined with their local revenue

Program name:

Transportation Services

Program objective: To provide rides for elderly and disabled residents who have no other means of transportation.

Link to Board Priority: Transportation in first tier, linked also to Seniors, Veterans, public health and mental health

PROGRAM REVENUES AND EXPENDITURES					
	2015 Actual	2016 Budget	2017 Budget	2018 Forward Estimate	2019 Forward Estimate
Revenue					
General Property Tax	11,079	11,079	11,079	11,079	11,079
Other Revenues	165,509	145,943	147,616	152,036	154,715
Total Revenue	176,587	157,022	158,694	163,115	165,793
Recurrent Expenditure	163,421	155,784	157,793	163,115	165,793
Capital/One-time Expenditure	3,479	-	-	-	-
Total Expenditure	166,900	155,784	157,793	163,115	165,793
Net Revenue and Expenditures	9,687	1,238	902	-	-

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Improve independence by adding accessibility van services.	Slowly usage is increasing as awareness grows.

KEY PROGRAM STRATEGIES 2017

1. Change the software provider of dispatch system to increase efficiency of the administrative process

KEY PROGRAM STRATEGIES 2018 - 19

2. Expand programming with the van to include more social activities per requests. This is to improve the interaction of elders in the community and their mental health.

KEY PERFORMANCE INDICATORS					
Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Number of passengers served	195	222	250	260	280
Number of miles	109136	100000	105000	110000	115,000
Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
No more than 5 missed rides.	2 rider error	2	1	1	1

Assumptions and factors affecting program performance:

1. Unspent DOT funds go into a trust acct for future capitol purchases, they cannot go towards ongoing operational expense or returned to general fund acct. The two county's transportation programs funds are not combined.

Logical Frameworks, Aging and Disability Resource Center

Information and Assistance (\$1.0 million in expenditures)

	Narrative summary	Performance Indicators	Monitoring & Evaluation	Assumptions/Risk
Impact	<i>An improved quality of life for elderly and disabled</i>	<i>Satisfaction survey (conducted annually)</i>	<i>Survey</i>	
Results	<i>Clients are able to access appropriate assistance</i>	<i>Satisfaction survey (conducted annually)</i>	<i>Survey</i>	<i>Assistance remains stable and adequate to meet needs</i>
Outputs	<i>Informed clients</i>	<i>Satisfaction survey (conducted annually)</i>	<i>Survey</i>	<i>Emergency responders are adequately trained and equipped; emergency medical care availability remains at current level</i>
Activities	<ol style="list-style-type: none"> 1. <i>Answer calls</i> 2. <i>Provide information</i> 3. <i>Outreach activities and publications</i> 	<i>Number of client contacts</i>	<i>Internal records</i>	<i>Adequate staffing and funding to provide services</i>

Buildings, Parks, Solid Waste, Forestry, Museum, and Fair

Debbie Peterson, Director

DEPARTMENT SUMMARY

DEPARTMENT DESCRIPTION:

This department consists of three divisions: Parks and Forestry, Buildings and Property, and Solid Waste and Recycling. The first division, parks and forestry, is responsible for maintenance and improvement of the County's park system, public forests and recreational trails. The second division, buildings and property, is responsible for maintenance and improvement of county facilities and, beginning in 2013, vehicles other than highway and public safety. The third division, waste and recycling, is responsible for management of solid waste and operation of the County's recycling facility.

MISSION:

LINK TO COUNTY BOARD STRATEGIC GOALS:

To preserve and enhance the environment
To improve the quality of life for those who live, work, and play in Polk County

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.

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	1,501,080	1,635,642	1,687,497	1,653,501	1,696,014
Other Taxes	16,700				
State Aids	425,469	316,043	478,392	348,066	348,066
Public Charge for Services	373,078	441,532	451,532	451,532	451,532
Intergovernmental Revenue	172,471	187,393	184,527	187,536	188,718
Misc. Revenue	50,000	10,463	10,463	10,463	10,463
Total Revenue	2,538,798	2,591,073	2,812,411	2,651,098	2,694,793
Expense					
Personnel Services	949,788	995,301	1,028,924	1,057,197	1,084,731
Contractual Services	868,772	928,702	1,065,834	947,490	959,654
Supplies & Expenses	183,773	292,790	296,793	300,732	304,729
Fixed Charges	100,044	103,266	106,266	106,266	106,266
Grants, Contributions, Indem..	108,570	93,000	93,000	93,000	93,000
Capital Outlay	133,252	220,550	255,950	170,950	170,950
Cost Reallocation		10,463	20,463	28,463	28,463
Total Expenditures	2,344,198	2,644,073	2,867,231	2,704,098	2,747,793
Net Revenue and Expenditures	194,600	(53,000)	(54,819)	(53,000)	(53,000)

EMPLOYMENT BY JOB CLASSIFICATION

	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
FTE Employees					
Professionals	1	1	1	1	1
Officials/Administrators	1	1	1	1	1
Technicians/Para-Professionals	3	3	3	3	3
Administrative Support	1	1	1	1	1
Skilled Craft/Service Maintenance	11.9	11.85	11.85	11.85	11.85
Total	17.9	17.85	17.85	17.85	17.85

Buildings, Parks, Solid Waste, Forestry, Museum, and Fair

Debbie Peterson, Director

SECTION 2: PROGRAM SUMMARY

Program name:

Parks, trails and lake access

Program objective: Maintain parks and improve lake access to improve tourism and enhance quality of life for residents

Link to Board Priority: Improve the quality of parks, tourism and recreation

PROGRAM REVENUES AND EXPENDITURES					
	2015 Budget	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	113,016	137,507	130,920	135,772	138,782
Other Revenues	256,339	121,740	252,066	121,740	121,740
Total Revenue	369,355	259,247	382,986	257,512	260,522
Expenditure					
Recurrent Expenditure	294,523	304,047	429,606	302,312	305,322
Capital/One-time Expenditure	8,200	8,200	8,200	8,200	8,200
Total Expenditure	302,723	312,247	437,806	310,512	313,522
Net Revenue and Expenditures	66,632	(53,000)	(54,819)	(53,000)	(53,000)

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Improve the road for the campsites Plan strategically to sustain and enhance the park, recreation opportunities in Polk county Manage and protect natural resource on a sustainable basis for ecological, economic needs	Road has been repaired First round of planning completed

KEY PROGRAM STRATEGIES 2017

1. Improve trail surface on Gandy Dancer trail
2. Enhance park and recreation opportunity by undertaking new initiative:
3. Develop the Ahlgren reserve 4 year plan

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Park acreage maintained	440	440	440	440	440
Miles of trails maintained	463	463	463	463	463

Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Revenue from campsite and shelter	3,228 planned 2,000 actual	2,200	2,500	2,500	2,500

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

Buildings, Parks, Solid Waste, Forestry, Museum, and Fair

Debbie Peterson, Director

Program name:
Building and Property
Program objective: Increase energy efficiency

Link to Board Priority: Updating county services for future and improving services

PROGRAM REVENUES AND EXPENDITURES					
	2015 Budget	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	1,222,363	1,207,054	1,281,248	1,310,955	1,334,221
Other Revenues	172,471	197,856	194,990	197,999	199,181
Total Revenue	1,394,834	1,404,909	1,476,238	1,508,954	1,533,402
Expenditure					
Recurrent Expenditure	1,147,404	1,294,159	1,343,488	1,376,204	1,400,652
Capital/One-time Expenditure	95,239	110,750	132,750	132,750	132,750
Total Expenditure	1,242,642	1,404,909	1,476,238	1,508,954	1,533,402
Net Revenue and Expenditures	152,192	-	-	-	-

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Staying current with new technologies allowing us to do our job more efficiently	Ongoing reading and information process
Creation of a business center	Center implementation delayed
Organize a buildings committee	Buildings committee has been formed and met
Providing a quality preventive maintenance program to extend the life of county assets	Initial maintenance program developed

KEY PROGRAM STRATEGIES 2017

Improve overall energy efficiency through installation of new lighting technologie:

Assist in the development of a new highway facility

KEY PROGRAM STRATEGIES 2018 - 19

Develop space use plan for the Government Center

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Work orders completed	960	1065	1065	1065	
Fleet trips managed	2,564	2700 trips	2700 trips	2700 trips	
Highway building					

Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Maintenance cost per sq. foot		\$2.05	\$2.05	\$2.05	
Avg. no of cars available per day	2 of 14	2 of 14	1 of 14	1 of 14	

Assumptions and factors affecting program performance:

Fleet vehicles not coming back on time

Buildings, Parks, Solid Waste, Forestry, Museum, and Fair

Debbie Peterson, Director

Program name:

Solid Waste and Recycling

Program objective: To reduce landfill utilization

Link to Board Priority: Updating county services for future and improving service:

PROGRAM REVENUES AND EXPENDITURES					
	2015 Budget	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	191,927	304,046	214,407	227,108	239,683
Other Revenues	410,346	424,274	466,174	466,174	466,174
Total Revenue	602,273	728,320	680,581	693,282	705,857
Expenditure					
Recurrent Expenditure	567,846	642,320	650,581	663,282	675,857
Capital/One-time Expenditure	30,204	86,000	30,000	30,000	30,000
Total Expenditure	598,050	728,320	680,581	693,282	705,857
Net Revenue and Expenditures	4,223	0	-	-	-

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Help residents discover ways to reduce waste	Educational materials distributed
Providing a quality preventive maintenance program to extend the life of county assets	Capital improvement plan prepared/updated
Ensure all staff are customer focused	Ongoing training

KEY PROGRAM STRATEGIES 2017

1. Help residents discover ways to reduce waste through surveys and public information
2. Providing a quality preventive maintenance program to extend the life of county assets
3. Ensure all staff are customer focused through training and review

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Tonnage of recyclables	1,841	2200	2200	2200	2200
Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Recycling revenues from sales	\$182,963.04	\$259,000.00	\$259,000.00	\$259,000.00	\$259,000.00
Revenues solid waste	52,799	\$38,738.00	\$38,738.00	\$38,738.00	\$38,738.00

Assumptions and factors affecting program performance:

1. Soft markets for recycling materials
2. Reduction in state grant
3. Aging facilities with increasing maintenance costs

Buildings, Parks, Solid Waste, Forestry, Museum, and Fair

Debbie Peterson, Director

Program name:

Forestry

Program objective: Improve wildlife habitat and public access

Link to Board Priority: Recreation/Tourism/Parks/Economic Development

PROGRAM REVENUES AND EXPENDITURES					
	2015 Budget	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	-78,974	-73,845	-67,798	-64,500	(61,291)
Other Revenues	198,562	211,561	211,684	211,684	211,684
Total Revenue	119,588	137,716	143,886	147,184	150,393
Expenditure					
Recurrent Expenditure	146,559	137,716	143,886	147,184	150,393
Capital/One-time Expenditure					
Total Expenditure	146,559	137,716	143,886	147,184	150,393
Net Revenue and Expenditures	(26,971)	-	-	-	-

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Special spring deer hunt to help combat deer browse of seedlings	Regeneration improved
Improve county forest roads	Signage increased
Increase public awareness of county forest and forest management	Fair, handouts, speaking engagements

KEY PROGRAM STRATEGIES 2017

1. Additional special spring deer hunt to help combat deer browse of seedling;
2. Develop improved service efficiency for the public (acquiring firewood permits, maps, places to hunt, etc....) by providing alternatives to telephone contact (the forestry office is a field office).

KEY PROGRAM STRATEGIES 2018 - 19

Develop a means to increase and improve current recreation opportunities in county fores

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Timber sale revenue	123,241	149,000	149,000	149,000	149,000
Forest acres established/reviewed	485	460	460	460	460

Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Timber sales completed	8	10	10	10	10

Assumptions and factors affecting program performance:

1. The forestry program is highly dependent on current and future weather and climate patterns locally, regionally and globally. Also, in order to conduct active forest management, we are very reliant on wood markets and the economy. A catastrophic event on our county forest can negatively affect wildlife habitat, timber value, and recreational opportunities for years and possibly decades. Forest management planning is a very fluid and organic planning process. The county forest also provides hunting, fishing, camping, hiking, snowmobiling, ATVing, cross country skiing, horseback riding, mountain biking and many other recreational activities.

Buildings, Parks, Solid Waste, Forestry, Museum, and Fair

Debbie Peterson, Director

Program name:**Museum**

Program objective: Mission Statement: 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:

PROGRAM REVENUES AND EXPENDITURES					
	2015 Budget	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	30,000	38,133	30,796	21,063	21,334
Other Revenues					
Total Revenue	30,000	38,133	30,796	21,063	21,334
Recurrent Expenditure	30,761	22,533	20,796	21,063	21,334
Capital/One-time Expenditure		15,600	10,000	-	-
Total Expenditure	30,761	38,133	30,796	21,063	21,334
Net Revenue and Expenditures	(761)	-	-	-	-

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Provide educational opportunities for local schools	School visitation program continues

KEY PROGRAM STRATEGIES 2017

1. Developing a business plan to include a fiscal plan for subsidizing museum finances

KEY PROGRAM STRATEGIES 2018 - 19

1. Utilizing the public experience model to develop a plan of publicizing and conveying information

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Number of days museum is open	32	32	32	32	32
Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Grants and fundraising	\$23,105	\$23,105	\$25,000	\$25,000	25,000
Museum Attendance	1,600	1,700	1,800	1,800	2,000

Assumptions and factors affecting program performance:

Buildings, Parks, Solid Waste, Forestry, Museum, and Fair

Debbie Peterson, Director

Program name:

Fair

Program objective: MISSION STATEMENT: The future enhanced needed educational programs for the benefit of the people of Polk County.

Link to Board Priority: Provide tourism and recreational opportunities:

PROGRAM REVENUES AND EXPENDITURES					
	2015 Budget	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	22,748	22,748	97,924	23,103	23,285
Other Revenues					
Total Revenue	22,748	22,748	97,924	23,103	23,285
Recurrent Expenditure	23,463	22,748	22,924	23,103	23,285
Capital/One-time Expenditure			75,000		
Total Expenditure	23,463	22,748	97,924	23,103	23,285
Net Revenue and Expenditures	(715)	-	-	-	-

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Address critical infrastructure needs	New electrical system replacement funding

KEY PROGRAM STRATEGIES 2017

Address critical infrastructure need: grandstand rebuild/replacement

KEY PROGRAM STRATEGIES 2018 - 19

Develop long-term plan for facility maintenance and replacement, all facilities:

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Number of days of fair operations	4	4	4	4	4
Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Attendance	34,856	35,000	35,000	35,000	35,000

Assumptions and factors affecting program performance:

1. Weather affects attendance

Clerk of Circuit Court

Jobie Bainbridge, Clerk of Circuit Court

DEPARTMENT SUMMARY

DEPARTMENT DESCRIPTION:

To follow all Guidelines with the Wisconsin statutes; Perform administrative duties for the court, including jury management, Court financial management, Court record management, collections and enforcement of all Court ordered financial obligations. Disseminate information to the public on procedures to file small claims, domestic abuse/harassment/child abuse/restraining orders, civil matters and other related activity.

Record keeping, monitoring and scheduling of Court cases including but not limited to small claims, civil, criminal, traffic, appeals, collections of fines and court fees also recording liens and judgments. A Court Commissioner is appointed in each County by the Judge(s), a Court Commissioner is a judicial officer who has powers similar to a Judge. Those powers, duties and responsibilities are set by State Statute and Wisconsin Supreme Court. The Court Commissioner handles a variety of civil, family, traffic/forfeitures, criminal and probate matters.

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.

LIND TO COUNTY BOARD STRATEGIC GOALS:

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

STRATEGIC PRIORITIES:

To assist with the administration of justice in Polk County

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	580,514	648,680	670,867	677,559	698,618
State Aids	187,967	174,705	174,705	174,705	174,705
Fine and Forfeitures	161,534	185,000	185,000	170,000	160,000
Public Charge for Services	189,890	174,000	174,135	174,272	174,411
Misc. Revenue	204				
Total Revenue	1,120,109	1,182,385	1,204,707	1,196,536	1,207,734
Expense					
Personnel Services	731,717	772,627	760,752	781,284	801,164
Contractual Services	335,212	246,208	279,901	265,688	266,487
Supplies & Expenses	43,101	33,550	34,054	34,564	35,082
Fixed Charges	28				
Grants, Contributions, Indem..	25,000	50,000	50,000	50,000	50,000
Cost Reallocation	96,406	105,000	80,000	65,000	55,000
Total Expenditures	1,231,465	1,027,385	1,204,707	1,196,536	1,207,734
Net Revenue and Expenditures	(111,356)	(25,000)	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION

	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 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

Clerk of Circuit Court

Jobie Bainbridge, Clerk of Circuit Court

PROGRAM SUMMARY

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 service:

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
List more information on COCC website for the public	Reduced the number of phone calls to the office for information
Concentrate of having more attorney e-file documents	Reduced the amount of paper (small office supplies) used in the office
Tax intercept for owed monies	Increase monies to the IRS for tax collection and create revenue for County

KEY PROGRAM STRATEGIES 2017

1. Prepare for e-filing of all case types.
2. Continue procedure of scanning old files and purging of all case types.
3. Continue collections on owed monies along with increased use of tax intercept.

KEY PROGRAM STRATEGIES 2018 - 19

1. Mandatory e-filing of all case types.

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Number of Case files	6,203	5,529	5,457	5,448	5,448
Family	249	245	243	241	241
Civil	447	426	424	423	423
Criminal (CM,CF,CT)	1,079	999	975	973	973
Paternity	14	11	10	10	10
Juvenile	184	135	135	135	135
Small Claims	927	889	875	873	873
Traffic	3,303	2,824	2,795	2,793	2,793
Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Number of re-opened cases due to Clerk error	0	0	0	0	0
Number of approx. calls received yearly on case filings	14,700	14,700	14,700	14,700	14,700

Assumptions and factors affecting program performance:

1. The Clerk of Court Office can not control the amount of incoming cases, criminal activity or State mandated costs.
2. The Clerk of Court Office also can not predict how many jury trials will happen in any given year.

Corporation Counsel and Child Support

Jeff Fuge, Corporation Counsel Malia Malone, Child Support Director

DEPARTMENT SUMMARY

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.

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

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	233,766	282,502	303,665	322,818	343,640
State Aids	527,959	520,170	519,511	519,511	519,511
Public Charge for Services	2,203	3,710	3,320	3,710	3,710
Total Revenue	763,928	806,382	826,496	846,039	866,861
Expense					
Personnel Services	703,735	718,871	759,095	779,650	799,613
Contractual Services	23,670	33,718	34,774	40,337	40,858
Supplies & Expenses	14,586	25,093	26,827	25,852	26,239
Fixed Charges	-	200	200	200	150
Capital Outlay	0	28,500	5600		
Total Expenditures	741,991	806,382	826,496	846,039	866,861
Net Revenue and Expenditures	21,938	0	-	-	-

Corporation Counsel and Child Support

Jeff Fuge, Corporation Counsel Malia Malone, Child Support Director

EMPLOYMENT BY JOB CLASSIFICATION

	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals	2	2	2	2	2
Technicians/Para-Professionals	5	5			
Administrative Support	1	1	6	6	6
First/Mid Level Officials and Managers					
Total	9	9	9	9	9

SECTION 2: PROGRAM SUMMARY

Program name:

Corporation Counsel

Program Objective: Organization of 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

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	93,644	123,109	164,202	169,240	175,002
Other Revenues	79,364	90,780	70,853	70,853	70,853
Total Revenue	173,008	213,889	235,055	240,093	245,855
Expenses					
Recurrent Expenditure	151,070	185,389	229,455	240,093	245,855
Capital/One-time Expenditure	-	28,500	5,600	-	-
Total Expenditures	151,070	213,889	235,055	240,093	245,855
Net Revenue and Expenditures	21,938	-	-	-	-

Corporation Counsel Program Summary Continued On Next Page

Corporation Counsel and Child Support

Jeff Fuge, Corporation Counsel Malia Malone, Child Support Director

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Integrate Automated Case Management Tool with Legal Service Delivery to Enhance Responsiveness	Dedicated Computer Server and Case Management Software Installed.
Attain Staff Proficiency in Automated/Integrated Delivery of Legal Services	All Staff Will have completed computer based case management training
Deliver Legal Services Within Mandated and Operational Time Frames	All Legal Services Are Delivered in Established Time Frames

KEY PROGRAM STRATEGIES 2017

1. Develop and Leverage staff proficiencies in automated delivery of legal services to meet state mandate for electronic filing and services of court documents.
2. Develop and Deliver Adaptive Legal Services to meet the mental health/substance abuse legal needs of constituency.

KEY PROGRAM STRATEGIES 2018 - 19

1. Provide increased educational opportunities to staff to maintain professionalism and enhance proficiencies and responsiveness consistent with changes in the need for legal services.

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Contracts, Resolutions, Ordinances and Opinions	175	175	175	175	175
Human Services Cases Dispositioned	265	275	300	325	335
Ordinance Enforcement Cases Dispositioned	47	50	55	55	60
Collections Cases Dispositioned	39	30	20	20	20

Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Comprehensiveness and timely issuance of legal opinions	100%	100%	100%	100%	100%

Assumptions and factors affecting program performance:

Emerging state mandates towards electronic/computerized processes will require County responsiveness in priority setting and resource allocation

Corporation Counsel and Child Support

Jeff Fuge, Corporation Counsel Malia Malone, Child Support Director

Program name:

Child Support

Program objective: To improve the quality of life for families in Polk County by assisting with appropriate financing.
Link to Board Priority: To serve the public with integrity

PROGRAM REVENUES AND EXPENDITURES					
	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	140,122	159,393	139,463	153,578	168,638
Other Revenues	450,799	433,100	451,978	452,368	452,368
Total Revenue	590,921	592,493	591,441	605,946	621,006
Expenses					
Recurrent Expenditure	590,921	592,493	591,441	605,946	621,006
Capital/One-time Expenditure					
Total Expenditures	590,921	592,493	591,441	605,946	621,006
Net Revenue and Expenditures	-	-	-	-	-

PROGRAM PERFORMANCE INFORMATION					
KEY PROGRAM STRATEGIES 2016			ACTUAL/PROJECTED RESULTS 2016		
Meet Or Exceed Performance Indicators and Cost Effectiveness			Court-Ordered Establishment - 85.86%		
			Current Support Collection Rate - 78.34%		
			Paternity Establishment - 100%		
			Arrears Collection Rate - 73.79%		
			Cost Effectiveness Rate - \$5.74		
KEY PROGRAM STRATEGIES 2017					
Maintain and Exceed Performance Measures and Increase Federal and State allocations to County Program through strong succession planning and increased involvement in State program policy development.					
KEY PROGRAM STRATEGIES 2018 - 19					
KEY PERFORMANCE INDICATORS					
Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Child Support Cases Processed	1,581	1,620	1,660	1,700	1,750
Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
CS Court-Ordered Establishment Rate	91	90	90	90	90
CS Current Collection Rate	74	70	70	70	70
Paternity Establishment Rate	100	100	100	100	100
CS Arrears Collection Rate	76	75	75	75	75
Cost Effectiveness/Program Dollar	5.69	5.5	5.5	5.5	5.0

Assumptions and factors affecting program performance:

Changes in personnel of courthouse staff; (Judicial; District Attorney; Sheriff etc.) may impact the way child support cases are handled. Ex. Criminal Non-support. Population growth and changes in addition to the uncertain economic circumstances may have an impact on the delivery of child support services

County Clerk

Sharon Jorgenson, Polk County Clerk

DEPARTMENT SUMMARY

DEPARTMENT DESCRIPTION

The duties of this office include preparing and keeping committees and board proceedings for the County Supervisors. The office is responsible for administering all federal, state, county and local elections and in addition we are licensing agent for marriages, motor vehicle, passports and timber cutting permits.

MISSION:

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

LINK TO COUNTY BOARDS STRATEGIC GOALS:

To serve the public with integrity

STRATEGIC PRIORITIES:

Continue support and open communications with 36 municipalities and the residents of Polk County within the guidelines of the state statutes.

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	334,388	363,709	339,822	341,611	340,652
License & Fees	19,232	24,250	24,294	24,294	24,294
Public Charge for Services	28,006	26,100	26,100	26,100	26,100
Intergovernmental Revenue	18,844	34,500	34,500	38,000	34,500
Total Revenue	400,470	448,559	424,716	430,005	425,546
Expense					
Personnel Services	262,734	273,003	277,441	281,987	286,291
Contractual Services	29,783	75,206	45,759	45,363	35,444
Supplies & Expenses	60,211	77,750	78,916	80,055	81,301
Fixed Charges	2,081	2,100	2,100	2,100	2,009
Grants, Contributions, Indem..	12,968	20,500	20,500	20,500	20,500
Total Expenditures	367,777	448,559	424,716	430,005	425,546
Net Revenue and Expenditures	32,693	-	-	-	0

EMPLOYMENT BY JOB CLASSIFICATION

	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 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

County Clerk

Sharon Jorgenson, Polk County Clerk

PROGRAM SUMMARY

Program name:
Clerk Services

Program objective: Rapid, error free issuance of required documents as required by the state statutes. To coordinate communications between the County Board, departments and the public. Provide funding for state and local animal control efforts. Provide rapid and convenient services to citizens.

Link to Board Priority: To serve the public with integrity; improved quality of life

PROGRAM REVENUES AND EXPENDITURES					
	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	180,570	196,403	183,504	184,470	183,952
Other Revenues	35,684	45,819	45,843	47,733	45,843
Total Revenue	216,254	242,222	229,347	232,203	229,795
Expenses					
Recurrent Expenditure	198,599	242,222	229,347	232,203	229,795
Capital/One-time Expenditure					
Total Expenditures	198,599	242,222	229,347	232,203	229,795
Net Revenue and Expenditures	17,654	-	-	-	0

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Issue error free, worry free marriage licenses	Complete approx. 250 error free marriage licenses
Continue to streamline the information produced for the County	Continually look for ways to improve the process in
work closely with the local treasurers to insure accurate accounting of	This should result in having more dogs vaccinated and
Maintain the great level of service for those persons wishing to apply	Offered quality, error free assistance to passport
Continue efficient accurate service for those persons needing titles &	Satisfied customers appreciate the DMV services
plates for their vehicles	provided locally

County Clerk

Sharon Jorgenson, Polk County Clerk

Program name:

Continuation of: Clerk Services

KEY PROGRAM STRATEGIES 2017

1. Continued training in the marriage program and the rules and regulations to allow for a better application experience
2. Continue to improve the working relationships between departments, the board and the residents of Polk County through Improved technology.
3. Continue to work closely with the local municipalities to increase the numbers of licensed dog:

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Number of marriage applications applied for on a yearly basis. These numbers can vary greatly	218	250	250	250	250
Number of regular County Board meetings held	11	11	11	11	11
Number of dog tags sold	5,570	4,600	4,700	4,800	4,900
Numbers of passport applications processed thru our office	403	375	375	375	375
Number of title transfers and plates, Temp & Trivin Services combined	675	700	675	675	675

County Clerk

Sharon Jorgenson, Polk County Clerk

Program name:

Continuation of: Clerk Services

Number of marriage applications applied for on a yearly basis. These numbers can vary greatly	218	250	250	250	250
Failure to give notice of meetings	0	0	0	0	0
Revenue from sale of dog tags	\$10,075	\$9,375	\$10,000	\$10,000	\$10,000
Passport Revenue collected	\$10,075	\$9,375	\$9,375	\$9,375	\$9,375
Motor Vehicle Agent revenue gained by providing services	\$3,365	\$3,500	\$3,600	\$3,700	\$3,800

Assumptions and factors affecting program performance:

1. This program is state mandated, and with the new state run program there are very few risks involved in issuing licenses. It has streamlined the process and improved our ability to work with the Register of Deeds Office.
2. A change in Supervisor personnel, and chair persons can certainly affect the office as well as limited staff during really busy times can possibly have a negative affect on our ability to provide our best service.
3. We have not encountered any risk involved in the issuing of passports. The service proves to be one that is well received and appreciated.
4. Numbers for dog collections have been somewhat lower in recent years and efforts are being made to bring the numbers back up as the dollars collected serve the county for rabies vaccinations, control of licensed dogs, provide funds for
5. With on-line services becoming more popular along with the increased services at DOT's, we may see a drop in volume of titles processed. Also, there is a risk of bouncing checks for payments in TriVin related transactions. All checks that originally bounced were collected promptly.

County Clerk

Sharon Jorgenson, Polk 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					
	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	153,818	167,306	156,318	157,141	156,700
Other Revenues	30,398	39,031	39,051	40,661	39,051
Total Revenue	184,216	206,337	195,369	197,802	195,751
Expenses					
Recurrent Expenditure	169,177	206,337	195,369	197,802	195,751
Capital/One-time Expenditure					
Total Expenditures	169,177	206,337	195,369	197,802	195,751
Net Revenue and Expenditures	15,039	-	-	-	0

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
4 large elections-School Board, County Board Supervisors, election of several County Constitutional Officers, state legislative offices and	Team effort to administer successful elections

KEY PROGRAM STRATEGIES 2017

1. Develop increased proficiency in the new statewide voter registration system "WisVote"

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Number of elections per year (expected)	2	4	2	4	2
Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Challenges due to errors in tally	0	0	0	0	0

Assumptions and factors affecting program performance:

1. The state implemented an entirely new statewide voter registration system. This will have an affect on the clerk's office as well as the 36 municipalities.

District Attorney and Victim/Witness Services

Jeff Kemp, District Attorney

DEPARTMENT SUMMARY

DEPARTMENT DESCRIPTION:

This department prosecutes criminal, 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 a ineffectively, 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.

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	367,897	394,897	419,755	433,028	445,932
State Aids	65,869	65,791	65,791	65,791	65,791
Fine and Forfeitures	3,762	2,050	2,050	2,050	2,050
Public Charge for Services	37,346	36,455	36,455	36,455	36,455
Other Financing Sources	1,921				
Total Revenue	476,794	499,193	524,052	537,325	550,229
Expense					
Personnel Services	426,077	439,411	463,384	475,759	487,751
Contractual Services	25,996	23,680	24,035	24,396	24,762
Supplies & Expenses	24,145	35,303	35,833	36,370	36,916
Fixed Charges	576	800	800	800	800
Total Expenditures	476,794	499,194	524,052	537,325	550,229
Net Revenue and Expenditures	-	(0)	(0)	-	-

EMPLOYMENT BY JOB CLASSIFICATION

	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
FTE Employees					
Officials/Administrators	4	4	4	4	4
Administrative Support					
Professionals	1	1			
First/Mid Level Officials and Managers			1	1	1
Technicians/Para-Professionals	2	2	2	2	2
Total	7	7	7	7	7

District Attorney and Victim/Witness Services

Jeff Kemp, District Attorney

PROGRAM SUMMARY

Program name:

District Attorney

Program objective:

Link to Board Priority:

PROGRAM REVENUES AND EXPENDITURES					
	2015 Budget	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	306,834	338,557	334,167	343,483	352,523
Other Revenues	43,028	38,505	38,505	38,505	38,505
Total Revenue	349,862	377,062	372,672	381,988	391,028
Expenditure					
Recurrent Expenditure	358,101	377,062	372,673	381,989	391,028
Capital/One-time Expenditure					
Total Expenditure	358,101	377,062	372,673	381,989	391,028
Net Revenue and Expenditures	(8,239)	0	(0)	(0)	0

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Lobby legislature for restitution payable before DOC agent fees.	Legislature approved in 2016.

KEY PROGRAM STRATEGIES 2017

1. Work with Polk County Justice Collaborating Counsel to sync cases with their programs including Mental Health Court,
2. Transition Drug Court to coincide with Mental Health Court
3. Continue developing Diversion Program

KEY PROGRAM STRATEGIES 2018 - 19

Develop and get funding for more treatment programs to include with the Polk County Justice Collaborating Counsel

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
County Disorderly Conduct Charged	114	42	48	55	63

Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Diversion Cases (as of 8/31/16)	0	90	105	121	139

Assumptions and factors affecting program performance:

1. Funding and acceptance by courts and defense attorneys

District Attorney and Victim/Witness Services

Jeff Kemp, District Attorney

Program name:

Victim Witness

Program objective:

Link to Board Priority:

PROGRAM REVENUES AND EXPENDITURES					
	2015 Budget	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	61,063	56,340	85,588	89,545	93,409
Other Revenues	65,869	65,791	65,791	65,791	65,791
Total Revenue	126,932	122,131	151,379	155,336	159,200
Expenditure					
Recurrent Expenditure	118,693	122,132	151,379	155,336	159,201
Capital/One-time Expenditure					
Total Expenditure	118,693	122,132	151,379	155,336	159,201
Net Revenue and Expenditures	8,239	(0)	0	0	(0)

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016		ACTUAL/PROJECTED RESULTS 2016			
Lobby legislature for restitution payable before DOC agent fees		Legislature approved in 2016.			
Notification to victims adhered in court.		Victim Notification made clear at hearings.			
KEY PROGRAM STRATEGIES 2017					
Improve speedy trial dispositions.					
Collection of restitution and payout defined through Court, Clerk of Court, District Attorney, and Corrections					
Better victim contact information to better serve their needs					
KEY PROGRAM STRATEGIES 2018 - 19					
Better procedure to follow for child victims needing to testify					
Continue to create organizations, programs, and resources for victims of domestic abuse					
Survey emailed to victims regarding assistance.					
KEY PERFORMANCE INDICATORS					
Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Individuals Assisted	1,206	958	1,645	1,892	2,176
Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Restitution Received through DA Office	57,546.09	41,946.62	41,107.68	40,285.52	39,480
Assumptions and factors affecting program performance:					
Good relationship with Judicial Branch, Clerk of Courts, and Corrections to iron out restitution. Time allowance to update					
Correct contact victim information from law enforcement. Creating time for new contacts/organizations to help victims of					

UW-Extension

Charles Prissel and Gail Peavey, Co-department Heads

DEPARTMENT SUMMARY

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:

Quality of education for all

STRATEGIC PRIORITIES:

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	261,249	266,447	278,253	283,859	289,425
State Aids	6,753	6,753	6,753	6,753	6,753
License & Fees	15	10	10	10	10
Public Charge for Services	5,147	6,050	6,050	6,050	6,050
Misc. Revenue		-	-	-	-
Total Revenue	273,164	279,260	291,066	296,672	302,238
Expense					
Personnel Services	94,766	96,994	106,066	108,897	111,647
Contractual Services	140,078	154,163	152,668	158,823	161,205
Supplies & Expenses	17,662	28,103	32,332	28,953	29,386
Total Expenditures	252,506	279,260	291,066	296,672	302,238
Net Revenue and Expenditures	20,658	-	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION

	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
FTE Employees*					
Administrative Support	1.8	1.8	1.8	1.8	1.8
Total	1.8	1.8	1.8	1.8	1.8

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

UW-Extension

Charles Prissel and Gail Peavey, Co-department Heads

Program name:
UW- Extension

Program objective:
Link to Board Priority:
Educational opportunities

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Improve co-parenting behaviors	In process
Provide education, networking to childcare directors	In process
Life Skills for marginalized audiences	90% will utilize tools learned in program
Provide economic development education	65 projected participants
Deliver organizational development education	2 organizations assisted with OD
Deliver natural resources programming	In progress
Master Gardener Training	Eleven new members trained and serving as volunteer
Pesticide Applicator Training provided	27 producers trained
Partner with area educators to provide services as needed to Polk County Ag community	Over 200 Polk County residents received agricultural information requested
4-H Community Club will be vehicle for educational programs.	23 Community Clubs for 674 members throughout the county.
Volunteers will maximize educational experiences for youth	297 oriented, registered volunteers in 2016
Service learning opportunities for 4-H Ambassadors-- Teen public relations corp	24 Teen Ambassadors conducted service learning projects throughout the county.

KEY PROGRAM STRATEGIES 2017

1. Increase knowledge of end-of-life issues
2. Help family caregivers better care for aging loved one or childrer
3. Improve co-parenting behaviors
4. Develop Master Naturalist Program to engage residents in citizen science opportunitie:
5. Engage citizens in leadership trainings and increased leadership role:
6. Provide economic development education
7. Provide education regarding surface and ground water quality
8. Non-profit organizational development
9. Partner with area educators to provide services as needed to Polk County Ag community
10. Train Master Gardeners to meet the Horticulture needs of Polk County resident:
11. 4-H Community Club will be vehicle for educational programs.
12. Volunteers will maximize educational experiences for youth
13. Service learning opportunities for 4-H Ambassadors-- Teen public relations corp

UW-EXTENSION PROGRAM SUMMARY CONTINUED ON NEXT PAGE

UW-Extension

Charles Prissel and Gail Peavey, Co-department Heads

CONTINUATION OF UW-EXTENSION PROGRAM SUMMARY

KEY PERFORMANCE INDICATORS					
Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Number of Pesticide Applicators trained	N/A	30	30	30	30
Educational contacts with agribusiness	N/A	200	300	300	300
Number of 4-H Community Clubs		23	23	23	23
4-H membership		675	695	705	710
4H Project enrollment		3,150	3,150	3,150	3,150
Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Number of Master Gardeners volunteering	N/A	27	30	35	35
Estimated volunteer hours of Master Gardeners	N/A	972	1,080	1,080	1080
Number of 4H Adult Volunteers		285	287	290	290
Earned post-secondary scholarship awards		15	15	15	15

Assumptions and factors affecting program performance:

1. Program performance dependent upon people in attendance and accessing programs. Evaluations will be conducted and results vary upon attendees.
2. Program performance dependent upon people in attendance and accessing programs. Evaluations will be conducted and results vary upon attendees.
3. This position have been staffed at .40 FTE for 2016 and that has affected the level of service. Going forward we are hoping to partner with Pierce and St. Croix Counties to staff 3 full time educators to meet the Dairy and Livestock, Agronomy, and horticulture needs of residents.
4. Polk County has a strong 4-H Community Club program with almost 300 oriented and registered adult volunteers. Over 470 Polk County families participate at some level in the county 4-H program

Employee Relations

Andrea Jerrick, Deputy County Administrator

DEPARTMENT SUMMARY

DEPARTMENT DESCRIPTION:

The Employee Relations Department performs the personnel administrative functions for the County in the areas of employment, recruitment, and 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:

To ensure the best possible workforce is available for County departments and that this workforce is engaged and equipped to perform their functions at an optimal level.

LINK TO COUNTY BOARD STRATEGIC GOALS:

To serve the public with integrity

STRATEGIC PRIORITIES:

Align the County's position and compensation structure to provide for clear career progression opportunities and fair and equitable compensation.

Expansion of Wellness Program to promote enhanced wellness options and improve the overall health of County employees. Promote personal development through provision of continuing education to employees and management in performance, technical skills and other related areas.

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	Budget	Budget
Revenue					
General Property Tax	364,596	383,737	400,683	411,770	422,605
Public Charge for Services	894	800	-	-	-
Intergovernmental Revenue	6,091,072	6,076,760	6,076,760	6,076,760	6,076,760
Misc. Revenue	355,085	384,075	384,075	384,075	384,075
Other Financing Sources	21,677	21,677	21,677	21,677	21,677
Total Revenue	6,833,323	6,867,048	6,883,194	6,894,281	6,905,116
Expense					
Operating Expense	396	-	-	-	-
Personnel Services	335,833	368,972	384,559	395,080	405,339
Contractual Services	69,143	69,267	69,706	70,152	70,604
Supplies & Expenses	7,378	7,975	8,095	8,216	8,340
Fixed Charges	5,520,748	6,420,834	6,420,834	6,420,834	6,420,834
Grants, Contributions, Indem..	-	-	-	-	-
Total Expenditures	5,933,498	6,867,048	6,883,194	6,894,281	6,905,116
Net Revenue and Expenditures	899,826	(0)	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION

	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
FTE Employees					
Officials/Administrators	1	1	2	2	2
Professionals	1	1	1	1	1
Administrative Support	2	2	0.95	0.95	0.95
Total	4	4	3.95	3.95	3.95

Employee Relations

Andrea Jerrick, Deputy County Administrator

SECTION 2: PROGRAM SUMMARY

Program name:
Employee Relations

Program objective: To attract, retain and motivate the best possible workforce
 Link to Board Priority: To serve the public with integrity

PROGRAM PERFORMANCE INFORMATION	
KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Creation of strategic plan for wellness initiatives	Basic plan outlined completed
Offer increased wellness program activity options for employees	Increased number of program activity options
Implementation of formal wellness measurement program for	Countywide implementation of formal online tracking
Visibility of total rewards system for both potential and current	Electronic access to all aspects of employee benefit
Increased flexibility of total rewards system	Introduced two new levels of health insurance for
Resolving labor-related disputes concerning employees at the	Reduced ER staff intervention in employee issues
Employee and manager training in coaching and conflict resolution	Training completed
Identify key competencies for each position during	Each vacant position description revised to include job
Scope behavioral interview questions for each interview process	Majority of interviews conducted under behavioral
Update handbook and recommend supporting policy changes	Raised policies adopted 3/16; Handbook updated to
Ensure policies and procedures are accessible to all employees	Handbook and policies accessible through employee's
Continue to market wellness program to help limit cost increases	Wellness program events held
Offer alternative plans to employees	Three separate plans in place

KEY PROGRAM STRATEGIES 2017

1. Vary type and number of wellness activity options provided to employees
2. Increase engagement and participation in formal online wellness tracking system
3. Educate employees and managers on total rewards program options and the relation of program to their daily work.
4. Expanded training opportunities for management and staff
5. Develop clear career path opportunities through identification and alignment of like jobs and job characteristics
6. Continue to update handbook
7. Provide training on changes and refresher for all employees
8. Maintain participation in wellness at higher requirement level

Employee Relations

Andrea Jerrick, Deputy County Administrator

KEY PROGRAM STRATEGIES 2018 - 19

1. Vary type and number of wellness activity options provided to employee:
2. Increase engagement and participation in formal online wellness tracking system
3. Educate employees and managers on total rewards program options and the relation of program to their daily work
4. Expanded training opportunities for management and staff
5. Develop clear career path opportunities through identification and alignment of like jobs and job characteristics
6. Update handbook
7. Provide training on changes and refresher for all employees
8. Maintain participation in wellness at higher requirement level

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Number of wellness engagement options offered	15	20	20	20	20
Percent participation in online wellness tracking system	6%	7%	7.5%	8%	8%
Number of disputes requiring ER intervention	2	2	2	2	2
Number of conflict-related trainings provided to employees and management	3	4	4	4	4
Position descriptions revised to align with career progression structure and reflecting competency format	15%	75%	90%	100%	100%
Trainings conducted for employees on policy-specific issues	2	3	4	4	4
Number of health insurance enrollees	343	343	343	343	343

Employee Relations

Andrea Jerrick, Deputy County Administrator

KEY PERFORMANCE INDICATORS CONTINUED

Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Reduced absenteeism (year/year)	-1%	-1%	-1%	-1%	-1%
Health insurance cost increasing less than industry standard	-1%	-1%	-1%	-1%	-1%
Workers Compensation Mod Factor Rating (lower/better)	0.69	0.67	0.67	0.67	0.67
Conflict resulting in employment hearing under the County's workplace safety and discipline appeals	0	0	0	0	0
Employees terminated for disciplinary reasons	0	0	0	0	0
New hire retention rate (New hires still employed after 1 year of service)	85%	90%	90%	90%	90%
Employees participating in wellness program	231	250	275	300	300

Assumptions and factors affecting program performance:

1. Factors such as personal and family health issues, management/employee relations, workplace safety at the department level and other workplace issues do not counteract positive effects of the safety and wellness programs.
2. Resources available to support total rewards program
3. Ability of managers to effectively coach employees in performance-related issue:
4. Employee's coach ability and receipt of redirection
5. Managers coaching current staff towards promotional opportunities:
6. Employee's initiative to know and understand workplace policies and procedures
7. Management enforcement of workplace policies and procedures

Golden Age Manor

Dana Reese, Administrator

DEPARTMENT SUMMARY

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 114 beds, 17 of which have been designated to a special secured Alzheimer's care unit known as Judy's cottage. All 114 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

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.

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
Public Charge for Services	8,047,169	8,236,720	8,362,136	8,362,136	8,362,136
Total Revenue	8,047,169	8,236,720	8,362,136	8,362,136	8,362,136
Expense					
Operating Expenses	1,854,851	1,751,571	1,860,596	1,860,596	1,860,596
Personnel Services	5,939,962	6,054,977	6,054,977	6,054,977	6,054,977
Contractual Services	44,240	44,240	44,904	44,904	44,904
Supplies & Expenses	2,443	2,823	2,865	2,865	2,865
Fixed Charges	39,484	43,117	43,117	43,117	43,117
Capital Outlay		200,000	200,000	200,000	200,000
Cost Reallocation	96,889	130,682	155,677	155,677	155,677
Total Expenditures	7,977,869	8,227,410	8,362,136	8,362,136	8,362,136
Net Revenue and Expenditures	69,300	9,310	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION

	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals	9	9	9	9	9
Technicians/Para-Professionals	21.6	21.6	21.6	21.6	21.6
Administrative Support	4.2	4.2	4.2	4.2	4.2
Skilled Craft/Service Maintenance	74.05	74.05	74.05	74.05	74.05
Total	109.85	109.85	109.85	109.85	109.85

Golden Age Manor

Dana Reese, Administrator

SECTION 2: PROGRAM SUMMARY

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 serve the public with integrity

PROGRAM REVENUES AND EXPENDITURES					
	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	0	0	0	0	0
Other Revenues	5,230,660	5,353,868	5,435,388	5,435,388	5,435,388
Total Revenue	5,230,660	5,353,868	5,435,388	5,435,388	5,435,388
Expenditures					
Recurrent Expenditure	5,185,615	5,217,817	5,305,388	5,305,388	5,305,388
Capital/One-time Expenditure	-	130,000	130,000	130,000	130,000
Total Expenditure	5,185,615	5,347,817	5,435,388	5,435,388	5,435,388
Net Revenue and Expenditures	45,045	6,052	-	-	-

PROGRAM PERFORMANCE INFORMATION	
KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
To achieve census of 92% or greater	Projected results from 1/1-9/30/2016- 91%

KEY PROGRAM STRATEGIES 2017

1. To achieve census of 92% or greater, demonstrating public confidence in program:

KEY PERFORMANCE INDICATORS					
Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Revenue, long-term care	5,230,660	5,353,868	5,435,388	5,435,388	5,435,388
Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Census, long-term care (percent)	91	92	92	92	92

Assumptions and factors affecting program performance:

Golden Age Manor

Dana Reese, Administrator

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:

PROGRAM REVENUES AND EXPENDITURES					
	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	0	0	0	0	0
Other Revenues	1,609,434	1,647,344	1,672,427	1,672,427	1,672,427
Total Revenue	1,609,434	1,647,344	1,672,427	1,672,427	1,672,427
Expenditure					
Recurrent Expenditure	1,595,574	1,605,482	1,632,427	1,632,427	1,632,427
Capital/One-time Expenditure	-	40,000	40,000	40,000	40,000
Total Expenditure	1,595,574	1,645,482	1,672,427	1,672,427	1,672,427
Net Revenue and Expenditures	13,860	1,862	-	-	-

PROGRAM PERFORMANCE INFORMATION	
KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Establish Medicare A suites	Six suites constructed

KEY PROGRAM STRATEGIES 2017

To increase utilization of 6 newly renovated private Medicare A suites through word of mouth and positive outcomes

KEY PERFORMANCE INDICATORS					
Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Revenue, Medicare Part A	1,609,434	1,647,344	1,672,427	1,672,427	1,672,427
Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Medicare percent occupancy	N/A	N/A	92	92	92

Assumptions and factors affecting program performance:

1. If hospitals increase the use of swing-bed patient days this will directly affect our Medicare Part A census as these patients (Indicator new for 2017)

Golden Age Manor

Dana Reese, Administrator

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:

PROGRAM REVENUES AND EXPENDITURES					
	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	0	0	0	0	0
Other Revenues	1,207,075	1,235,508	1,254,320	1,254,320	1,254,320
Total Revenue	1,207,075	1,235,508	1,254,320	1,254,320	1,254,320
Expenditure					
Recurrent Expenditure	1,196,680	1,204,112	1,224,320	1,224,320	1,224,320
Capital/One-time Expenditure	-	30,000	30,000	30,000	30,000
Total Expenditure	1,196,680	1,234,112	1,254,320	1,254,320	1,254,320
Net Revenue and Expenditures	10,395	1,397	-	-	-

PROGRAM PERFORMANCE INFORMATION	
KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
To achieve census of 92% or greater in 17 bed Special Care Unit	Projected results from 1/1-9/30/2016- 97%

KEY PROGRAM STRATEGIES 2017

- To achieve census of 92% or greater in 17 bed Special Care Unit

KEY PERFORMANCE INDICATORS					
Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Revenue, Dementia Care	1,207,075	1,235,508	1,254,320	1,254,320	1,254,320
Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Census, dementia unit (%)	94	83	92	92	92

Assumptions and factors affecting program performance:

- The demand for services of secured dementia care is very constant with no change in those factors forecasted.

Logical Frameworks, Golden Age Manor Programs

Long Term Care (\$5.4 million in expenditures)

	Narrative summary	Performance Indicators	Monitoring & Evaluation	Assumptions/Risk
Impact	<i>Improved quality of life for residents and families</i>	<i>Occupancy rate</i>	<i>Internal records</i>	
Results	<i>Residents are comfortable, engaged and those able to return to independent living do so</i>	<i>Resident satisfaction survey</i>	<i>Internal records</i>	<i>Families and residents understand and are accepting of circumstances</i>
Outputs	<i>Quality care in a safe and comfortable environment</i>	<i>Number and severity of any State survey citations</i>	<i>State of Wisconsin Department of Health Services</i>	<i>No significant external disruptive events such as a disease outbreak</i>
Activities	<ol style="list-style-type: none"> 1. <i>Appropriate nursing care provided</i> 2. <i>Social assistance to residents and families</i> 3. <i>Activities for residents</i> 4. <i>Quality meals provided</i> 	<ol style="list-style-type: none"> 1. <i>Hours of care per patient meet standards</i> 2. <i>Regular care meetings held with families and with residents</i> 3. <i>Quantity and quality of activities provided</i> 4. <i>Meals meeting standards</i> 	<i>Internal records</i>	<i>Standards are appropriate; families and residents participate in activities, care meetings, and residents eat regular meals</i>

Rehabilitation (\$1.7 million in expenditures)

	Narrative summary	Performance Indicators	Monitoring & Evaluation	Assumptions/Risk
Impact	<i>An improved quality of life for participants</i>	<i>Short term readmission rate</i>	<i>Hospital and internal records</i>	
Results	<i>Participants are able to return to independent living</i>	<i>Release percentage</i>	<i>Internal records</i>	<i>Adequate transitional housing opportunities are available</i>
Outputs	<i>Effective rehabilitation services are provided to participants</i>	<i>Number of patient days</i>	<i>Internal records</i>	<i>Participants respond to rehabilitation and therapy; no significant external events</i>
Activities	<ol style="list-style-type: none"> 1. <i>Rehabilitation and therapy programs</i> 2. <i>Nursing care provided</i> 3. <i>Social assistance to residents</i> 4. <i>Activities for residents</i> 5. <i>Quality meals provided</i> 	<ol style="list-style-type: none"> 1. <i>Hours of rehabilitation or therapy per week</i> 2. – 5. <i>See measures above</i> 	<i>Internal records</i>	<i>Rehabilitation and therapy programs are appropriate; participants are fully engaged</i>

Dementia Care (\$1.3 million in expenditures)

	Narrative summary	Performance Indicators	Monitoring & Evaluation	Assumptions/Risk
Impact	<i>An improved quality of life for participants</i>	<i>Survey of families and visitors</i>	<i>Internal records</i>	
Results	<i>Residents are healthy, safe and comfortable</i>	<i>Accident rate for residents</i>	<i>Internal records</i>	<i>Families and residents understand and are accepting of the circumstances</i>
Outputs	<i>Quality care in a safe and comfortable environment</i>	<i>Number and severity of any State survey citations</i>	<i>State of Wisconsin Department of Health Services</i>	<i>No significant external disruptive events such as a disease outbreak</i>
Activities	<ol style="list-style-type: none"> 1. Nursing care 2. Provision of dietary 3. Maintain equipment <ol style="list-style-type: none"> 1. Dietary 	<i>See measures above</i>	<i>Internal records</i>	<i>Standards are appropriate; families and residents participate in activities, care meetings, and residents eat regular meals</i>

Highway Department

Emily Norby, Highway Commissioner

DEPARTMENT SUMMARY

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 support, sustain and enhance the economic vitality and quality of life within Polk County by developing and maintaining a safe, efficient, balanced and environmentally sound county and state road system

LINK TO COUNTY BOARD STRATEGIC GOALS:

Responsive transportation system

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.

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	3,086,675	3,147,027	3,200,150	3,263,439	3,333,339
State Aids	1,724,712	1,698,913	1,596,426	1,648,268	1,648,268
Intergovernmental Revenue	2,619,623	2,421,676	2,421,676	2,421,676	2,421,676
Misc. Revenue	52,976	49,200	49,200	49,200	49,200
Other Financing Sources	100,000	-	-	-	-
Total Revenue	7,583,986	7,316,816	7,267,452	7,382,583	7,452,483
Expense					
Operating Expense		10,000	20,000	10,000	0
Personnel Services	2,552,645	2,819,353	2,659,884	2,716,331	2,762,054
Contractual Services	1,186,379	1,260,785	1,270,515	1,298,892	1,318,376
Supplies & Expenses	2,369,290	2,330,709	2,337,412	2,398,979	2,384,213
Fixed Charges	743,664	708,590	751,910	717,410	704,910
Other Grant Contributions	192				
Capital Outlay	-	2,159	32,680	15,000	15,000
Cost Reallocation	50,650	176,370	13,825	214,670	129,750
Total Expenditures	6,902,822	7,307,966	7,086,226	7,371,282	7,314,303
Net Revenue and Expenditures	681,164	8,850	181,226	11,301	138,180

EMPLOYMENT BY JOB CLASSIFICATION

	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals	3	3			
Technicians/Para-Professionals	3	3			
First/Mid Level Officials and Managers			3	3	3
Administrative Support	1	1	1	1	1
Skilled Craft/Service Maintenance	29.45	29.45	32.45	32.45	32.45
Total	37.45	37.45	37.45	37.45	37.45

Highway Department

Emily Norby, Highway Commissioner

SECTION 2: PROGRAM SUMMARY

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					
	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	1,327,270	1,353,222	1,376,065	1,403,279	1,433,336
Other Revenues	1,933,844	1,793,009	1,748,940	1,771,232	1,771,232
Total Revenue	3,261,114	3,146,231	3,125,004	3,174,511	3,204,568
Expenditure					
Recurrent Expenditure	2,968,213	3,142,425	3,047,077	3,169,651	3,145,150
Capital/One-time Expenditure					
Total Expenditure	2,968,213	3,142,425	3,047,077	3,169,651	3,145,150
Net Revenue and Expenditures	292,901	3,806	77,927	4,860	59,417

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Continue to effectively use improved processes and technology to improve the transportation system with available budget funding	County roads maintained their 7.0 Paser rating average

KEY PROGRAM STRATEGIES 2017

1. Develop a Highway Facebook page to enhance communication with the public so they can travel more efficiently by knowing road closures and travel conditions
2. Work with staff and engineers on development, design and construction of a new Highway facility

KEY PROGRAM STRATEGIES 2018 - 19

1. Optimize funding by long term planning for highway construction projects to lengthen the life of a highway, such as new asphalt mix designs.
2. Completion of the new Highway facility, ensuring that future needs and demands of the transportation system are met.

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Miles overlaid, reclaimed, chip sealed and prepped for construction	29	35	34	26	40
Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Paser rating (Measure of road quality from 1-10, with 10 being	7	7	7	6.9	6.8

Assumptions and factors affecting program performance:

1. 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.
2. The increase in miles of construction in 2019 indicates a move from reconstruction to more chip sealing, due to constrained funding. More roads can be covered but chip sealing has a much shorter life than an overlay.
3. Current lower fuel costs have stretched our construction dollars; however, fuel prices are projected to increase and this savings cannot be counted on.

Highway Department

Emily Norby, Highway Commissioner

SECTION 2: PROGRAM SUMMARY

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 Link to Board Priority:

PROGRAM REVENUES AND EXPENDITURES					
	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	1,759,405	1,793,805	1,824,086	1,860,160	1,900,003
Other Revenues	2,563,467	2,376,780	2,318,362	2,347,912	2,347,912
Total Revenue	4,322,872	4,170,585	4,142,448	4,208,072	4,247,915
Recurrent Expenditure	3,934,608	4,165,541	4,039,149	4,201,631	4,169,153
Capital/One-time Expenditure					
Total Expenditure	3,934,608	4,165,541	4,039,149	4,201,631	4,169,153
Net Revenue and Expenditures	388,264	5,045	103,299	6,442	78,763

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Expand crack seal and chip seal programs to include product updates	County roads maintained their 7.0 Paser rating
Assure that roads are not icy in the winter and are well maintained in	Snow and ice control resulted in safer winter travel

KEY PROGRAM STRATEGIES 2017

1. Develop a county-wide spraying program to control woody vegetation and invasive plants in the highway right-of-way.
2. Provide outreach to local towns and municipalities to let them know of the services Highway can provide and programs available to them, such as spraying of woody vegetation and invasive plants
3. Assist the general public in traveling more efficiently and safer by providing up-to-date road closures and conditions via Highway's to-be-developed FaceBook page.
4. Work with staff and engineers on development, design and construction of a new Highway facility

KEY PROGRAM STRATEGIES 2018 - 19

1. Optimize funding by using new processes and improved materials to lengthen the life of a highway, such as new asphalt mix designs and pothole patching methods.
2. Completion of the new Highway facility will allow highway trucks and equipment to be stored indoors and have access to a washing facility, increasing the life of the equipment

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Miles of county highway plowed annually (estimates based on a 5-year average.	63,663	88,416	88,416	88,416	88,416
Lane line miles of highways maintained	662	662	662	662	662

Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Average cycle times per plow route	2.75	3.00	3.00	3.00	3.00

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.

Logical Frameworks, Highway Programs

Construction and Reconstruction of County Roads \$3.1 million in expenditures

	Narrative summary	Performance Indicators	Monitoring & Evaluation	Assumptions/Risk
Impact	<i>A safe and responsive transportation system</i>	<i>Accidents attributable to road design issues or pavement flaws on County roads</i>	<i>Police records</i>	
Results	<i>Pavement quality is maintained</i>	<i>PASER road quality rating</i>	<i>Internal records</i>	<i>No substantial increase in traffic or other factors undermining road safety</i>
Outputs	<i>Roads are built or rebuilt</i>	<i>Miles of road construction or reconstruction</i>	<i>Internal records</i>	<i>No increased damage from external sources (e.g. frac sand mining)</i>
Activities	<ol style="list-style-type: none"> 1. <i>Construct sections of road</i> 2. <i>Maintain equipment</i> 3. <i>Keep accurate and adequate records</i> 	<ol style="list-style-type: none"> 1. <i>Dollars spent on road construction</i> 2. <i>Down time due to equipment failure</i> 3. <i>Number of audit adjustments</i> 	<i>Internal records</i>	<i>Adequate funding for construction program</i>

Road Maintenance

\$4.0 million in expenditures

	Narrative summary	Performance Indicators	Monitoring & Evaluation	Assumptions/Risk
Impact	<i>A safe and responsive transportation system</i>	<i>Public satisfaction with County road system</i>	<i>Citizen survey</i>	
Results	<i>Roads are not icy in winter and are well maintained in summer</i>	<i>Accidents attributable to County road condition</i>	<i>Internal records</i>	<i>No substantial increase in traffic or other factors undermining safety</i>
Outputs	<i>Roads are plowed Storm or weather damage is repaired</i>	<i>Measurement of clear lane-miles</i>	<i>Internal records</i>	<i>Average number of snow and ice storms and extreme weather events</i>
Activities	<ol style="list-style-type: none"> 1. <i>Plow truck operations</i> 2. <i>Road patching and maintenance</i> 3. <i>Maintain equipment</i> 	<ol style="list-style-type: none"> 1. <i>Number of person/hours of snowplowing</i> 2. <i>Hours of road maintenance</i> 3. <i>Down time due to equipment failure</i> 	<i>Internal records</i>	<i>Adequate funding for plowing and maintenance</i>

Department of Human Services

Gretchen Sampson, Community Services Director

DEPARTMENT SUMMARY

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

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	3,611,103	3,885,545	3,620,540	3,803,190	3,967,417
State Aids	4,501,702	4,159,942	4,735,866	4,746,918	4,757,582
Public Charge for Services	919,807	1,126,422	909,949	911,496	913,018
Other Financing Sources	31,406	40,000	30,000	30,000	30,000
Total Revenue	9,064,019	9,211,909	9,296,355	9,491,604	9,668,017
Expense					
Operating Expense	14,117				
Personnel Services	4,889,333	5,121,530	5,154,418	5,289,114	5,422,853
Contractual Services	3,327,326	3,618,918	3,099,406	3,165,470	3,202,927
Supplies & Expenses	147,551	177,336	344,810	350,058	355,276
Fixed Charges	231,279	294,125	260,550	260,550	260,550
Grants, Contributions, Indem..	416,412		426,892	426,412	426,412
Capital Outlay			10,279		
Cost Reallocation	38,000	-	-		-
Total Expenditures	9,064,018	9,211,909	9,296,355	9,491,604	9,668,017
Net Revenue and Expenditures	1	-	-	(0)	

EMPLOYMENT BY JOB CLASSIFICATION

	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals	37	37	33	33	33
Technicians/Para-Professionals	14	1	1	1	1
First/Mid Level Officials and Managers			4	4	4
Administrative Support	15.2	25	25	25	25
Skilled Craft/Service Maintenance		2	2	2	2
Total	67.2	66	66	66	66

Department of Human Services

Gretchen Sampson, Community Services Director

SECTION 2: PROGRAM SUMMARY

Program name:
Behavioral Health

Program objective: Provide services and resources to Polk County Residents in need of mental health and substance abuse
Link to Board Priority:

PROGRAM REVENUES AND EXPENDITURES					
	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	1,733,329	1,865,062	1,417,888	1,522,162	1,597,710
Other Revenues	2,617,400	2,556,655	2,479,885	2,483,047	2,485,837
Total Revenue	4,350,729	4,421,716	3,897,773	4,005,209	4,083,547
Expenditure					
Recurrent Expenditure	4,350,729	4,421,716	3,897,773	4,005,209	4,083,547
Capital/One-time Expenditure					
Total Expenditure	4,350,729	4,421,716	3,897,773	4,005,209	4,083,547
Net Revenue and Expenditures	0	-	-	-	-

PROGRAM PERFORMANCE INFORMATION	
KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
1) Implement an electronic health records system	Contract with Epitomax signed; Implementation
2) 95% of clients seen in the clinic will indicate they are very or mostly satisfied with the services they received, per customer satisfaction surveys.	Surveys done monthly; results tabulated annually
Screen clients using the "Functional Screen" to guide referrals to programs within the screening tool.	Not all clients were screened using the functional screen
Case Planning/Goal setting	Almost all clients have planning/goal setting
Connect clients with both formal and informal supports	Formal supports are mostly used vs. informal

KEY PROGRAM STRATEGIES 2017

- 1) Implement the recommendations of Diamond Healthcare Corporation
 - 2) Implement the electronic health record
- Actual numbers of 2016 program strategies have not been monitored which makes it difficult to report strategies for 2017

KEY PROGRAM STRATEGIES 2018 - 19

1. Will develop based on Diamond Healthcare recommendations
- Actual numbers of 2016 program strategies have not been monitored which makes it difficult to report strategies for 2017

Continuation of Behavioral Health Program on next page

Department of Human Services

Gretchen Sampson, Community Services Director

Continuation of Behavioral Health Program from previous page

KEY PERFORMANCE INDICATORS					
Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Percent of staff using Electronic Health Record appropriately	N/A	N/A	100%	100%	100%
% Functional Screen Completed	N/A	30%	50%	50%	50%
% Case Plan in each medical record	N/A	80%	100%	100%	100%
% client with Informal supports provided	N/A	50%	75%	75%	75%

Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
# key fiscal reports generated from electronic health record	N/A	N/A	10	20%	20%
Percent Increase in outpatient clinic revenue	N/A	N/A	15%	20%	20%
Percent increase in staff productivity	N/A	N/A	15%	20%	20%
Client's goals achieved	N/A	50%	60%	60%	60%

Assumptions and factors affecting program performance:

1. Lack of electronic health records
2. Inadequate staffing pattern
3. No back up plan for psychiatry
4. # of clients receiving case management can not be predicted
5. Assumption of full staff in case management
6. Assumption that clients are ready and willing to receive services

Department of Human Services

Gretchen Sampson, Community Services Director

Program name:

Children and Family

Program objective: Provide protect 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					
	2015 Budget	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	1,336,108	1,437,652	1,881,047	1,957,768	2,026,235
Other Revenues	2,017,579	1,970,755	2,364,948	2,374,385	2,383,781
Total Revenue	3,353,687	3,408,406	4,245,995	4,332,153	4,410,016
Expenditure					
Recurrent Expenditure	3,353,687	3,408,406	4,242,995	4,332,153	4,410,016
Capital/One-time Expenditure			3,000		
Total Expenditure	3,353,687	3,408,406	4,245,995	4,332,153	4,410,016
Net Revenue and Expenditures	0	-	(0)	-	-

PROGRAM PERFORMANCE INFORMATION	
KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Continuously update CPS staff knowledge and expertise in the field of	3 CPS staff attended statewide DEC conference 10 CPS staff attended local DEC training

KEY PROGRAM STRATEGIES 2017

1. Provide awareness training to Polk Co. (inc. municipalities and tribal) law enforcement and Probation/Parole as to CPS safety assessment.

KEY PROGRAM STRATEGIES 2018 - 19

1. Partner with community, faith and civic groups to meet the material needs of DEC who are removed from their homes.

KEY PERFORMANCE INDICATORS					
Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Number of CPS staff attending trainings/conferences	N/A	13	3	3	3
Number of law enforcement trained	N/A	N/A	15	20	25
Number of community, faith, civic groups contacted	N/A	N/A	2	2	2
Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Post tests will indicate law enforcement and probation has increased knowledge of CPS safety assessments	N/A	N/A	100%	100%	100%
System in place for community groups to donate material needs for DEC	N/A	N/A	Yes	Yes	Yes

Assumptions and factors affecting program performance:

1. Cooperation of law enforcement, probation and parole
2. Availability of staff training/continuing education opportunities
3. Cooperation and availability of community, faith and civic groups

Department of Human Services

Gretchen Sampson, Community Services Director

Program name:

Economic Support

Program objective: Meet and/or exceed State performance standards for timely application entry and document processing.
Link to Board Priority: Updating county services for the future and improving service:

PROGRAM REVENUES AND EXPENDITURES					
	2015 Budget	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	541,665	582,832	321,605	323,260	343,472
Other Revenues	817,937	798,955	830,982	830,982	830,982
Total Revenue	1,359,603	1,381,786	1,152,587	1,154,242	1,174,454
Recurrent Expenditure	1,359,603	1,381,786	1,145,308	1,154,242	1,174,454
Capital/One-time Expenditure			7,279		
Total Expenditure	1,359,603	1,381,786	1,152,587	1,154,242	1,174,454
Net Revenue and Expenditures	0	-	-	-	-

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES FOR 2016	ACTUAL/PROJECTED RESULTS 2016
Customer "one touch" consortia model by utilizing call center	Consortium model changed 7/1/16 to accommodate this concept
Specialized teams/queues for consistent policy interpretation and issuance of correct benefits	EBD team, Family team, Child Care team, Benefit Recovery team are all in place under new model
Process FoodShare applications within 2 days based on policy change	FSOD implemented 7/1/16 and FSOD dashboard and system enhancements being developed to monitor compliance

KEY PROGRAM STRATEGIES 2017

1. Same as 2016 key program strategies unless State contract changes for 2017 as well as funding

KEY PROGRAM STRATEGIES 2018 - 19

1. 2018-2019 strategies depend on state contract with consortiums as well as funding

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Application timeliness standard - 95%	98.21%	98.76%	100.00%	100.00%	100.00%
Applications processed for Polk County	4,437	n/a	n/a	n/a	n/a
Call Center average speed of answer - less than 12 minutes per call	6.64	3.88 thru 2nd qtr.	n/a	n/a	n/a

Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Number of applications processed for Polk	4,437	4,500	4,500	4,500	4,500
Response time for new applications	6.64	less than 12 minutes	less than 10 minutes	less than 10 minutes	less than 10 minutes

Assumptions and factors affecting program performance:

1. Status of economy drives customer's need(s) for assistance
2. Consortium vacancies
3. Funding

**Logical Frameworks, Human Services Programs
Family and Children’s Services (\$4.2 million)**

	Narrative summary	Performance Indicators	Monitoring & Evaluation	Assumptions/Risk
Impact	<i>Children become healthy, productive adults</i>	<i>Employment rate of former clients</i>	<i>Survey of former participants</i>	
Results	<i>Children are safe and cared for appropriately</i>	<i>Progress noted and measured</i>	<i>Internal records</i>	<i>Biological parents able to provide adequate support; children respond to assistance</i>
Outputs	<i>Families are reunited or children are permanently placed elsewhere</i>	<i>Ongoing case plans with face-to-face development with family members</i>	<i>Internal records</i>	<i>Adequate opportunity, time, and resources for placement decisions</i>
Activities	<i>Investigate reported cases of child abuse/neglect and implement child safety plans</i>	<i>CPS investigations completed and approved within established timelines</i>	<i>Internal records</i>	<i>Investigation is able to determine proper course of action</i>

Behavioral Health Services (\$3.9 million)

	Narrative summary	Performance Indicators	Monitoring & Evaluation	Assumptions/Risk
Impact	<i>Quality of life improved for clients and their families</i>	<i>Relapse rate</i>	<i>Internal records</i>	
Results	<i>Clients or former clients able to participate in society</i>	<i>Employment rate of employable clients and former clients</i>	<i>Internal records</i>	<i>Resources adequate to allow independent living</i>
Outputs	<i>Behavioral health issues are controlled or eliminated</i>	<i>Success rate of treatment plans</i>	<i>Internal records</i>	<i>No major economic crisis affecting employment</i>
Activities	<i>Counseling, community support and psychiatric services to residents in need of these services</i>	<i>Number of individuals provided assistance</i>	<i>Internal records</i>	<i>Time and resources are sufficient to implement plan and individual clients respond to treatment</i>

Economic Support (\$1.2 million)

	<i>Narrative summary</i>	<i>Performance Indicators</i>	<i>Monitoring & Evaluation</i>	<i>Assumptions/Risk</i>
<i>Impact</i>	<i>Quality of life improved for clients, families and the community</i>	<i>Poverty rate in Polk County Employment rate of employable clients and former clients</i>	<i>U.S. Census Bureau</i>	
<i>Results</i>	<i>Clients are able to live independently and as possible seek employment</i>	<i>Share of clients seeking work</i>	<i>Internal records</i>	<i>No major economic crisis affecting employment</i>
<i>Outputs</i>	<i>Clients receiving appropriate assistance</i>	<i>Beneficiaries receiving benefits within 30 days of contact</i>	<i>Internal records</i>	<i>Programs are adequately funded</i>
<i>Activities</i>	<i>Ascertaining eligibility for State or Federal assistance and enrolling clients in programs</i>	<i>Number of individuals provided assistance</i>	<i>Internal records</i>	<i>Individual clients fully cooperate</i>

Information Technology

Todd Demers, Director

DEPARTMENT SUMMARY

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:

To serve the public with integrity

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.

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	554,254	627,537	675,744	580,067	598,253
Intergovernmental Revenue	265,893	271,347	271,002	271,853	271,853
Total Revenue	820,147	898,884	946,746	851,920	870,106
Expense					
Personnel Services	491,769	505,992	490,466	503,923	516,888
Contractual Services	306,988	365,842	338,825	320,130	324,932
Supplies & Expenses	18,132	27,050	27,455	27,867	28,286
Cost Reallocation	3,500				
Capital Outlay			90,000	-	-
Total Expenditures	820,389	898,884	946,746	851,920	870,106
Net Revenue and Expenditures	(242)	0	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION

	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals	1	1			
Technicians/Para-Professionals	3	3	4	4	4
Total	5	5	5	5	5

Information Technology

Todd Demers, Director

SECTION 2: PROGRAM SUMMARY

Program name:
Information Technology

Program objective:

1. Ensure the confidentiality, integrity and availability of citizen and employee information is managed consistent with state and federal guidelines and to create an environment where literally hundreds of employees can work and interact with the citizens they serve and to mitigate the threats that could compromise the confidentiality, integrity and availability of citizen information.
2. Provide professional technical support to all departments and work to reduce the cost of equipment and energy; work collaboratively with department to successfully implement projects; manage technology inventories to assure standardization, compatibility and high performance.
3. Develop, enhance, and manage the County's enterprise networks to provide high speed, transparent, and highly functional connectivity among all information resources.
4. Improve efficiency and effectiveness of government through software solutions; analyze users' activities and build applications that help to automate manual processes and/or create interfaces between disparate systems

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Create a diagrammatic baseline for all of Polk County's network infrastructure in order to quickly identify points of congestions and vulnerabilities. This will aid in troubleshooting our network as a whole and where to strengthen our security defenses.	Created two sets of global diagrams: One for the network designs and another for key application designs. This will continue to be upgraded as our network infrastructure and applications change.
With the discontinuance of manufacturing the Zero-Client desktop devices, Polk County was forced to return to the small form factor computers at the desktop. It is not cost effective to keep both physical and virtual environments as this is a costly redundancy.	Replaced 80 of the 89 zero-client devices (cubes) by July 31, 2016, with the expectation that all will be decommissioned by the end of quarter three-2016.
Polk County currently has 51 HIPAA policies that are outdated and lacked the updates that were presented by the 2009 federal HITECH rules for client privacy and data security requirements. The strategy is to integrate the original HIPAA policies with the new HITECH rules and them into the Polk County Privacy / Security Administration Manual.	Completed the 10th draft of the 181 page <u>Polk County Privacy / Security Administration Manual</u> and presented it to Corporate Counsel for review in March 2016.
Upgrade Support Source to implement project management functions and track project activities and resources for performance.	Completed the project and began entering projects for 2016
Configure MS Config Manager to enable remote support and manage a larger volume of both physical / virtual desktops	Completed the increase of physical / virtual computers - can now support the 35 laptops in the squad cars - Wireless IP
Set up the functionality to all telecommuting for county staff to increase the level of service to county residents and working from home for county staff	Project was implemented as a "proof of concept" and success with 6 employees in 2016 (to date).
Create an internal library for technical training / learning center	Implemented a 10-seat training center. Most training is currently online.
Upgrade global applications within no more than one version behind latest version. This is to improve security, functionality and productivity for nearly all users and ensure that software is supported by vendor.	Upgraded Exchange Server from 2003 to 2010 - Upgraded Kronos 6.1 to 7.0 - Upgraded McAfee EPO 8 to 8.8 - Continued updating web pages on county web site for various departments -- Upgraded PaperClip to Paper Vision --

Information Technology

Todd Demers, Director

KEY PROGRAM STRATEGIES 2017

1. Advance our network security posture to be more proactive, versus reactive with regards to external threats. As security threats are more complex, we must be vigilant in our efforts to thwart the persistent attacks.
2. Enhance security awareness through an aggressive training program, which is derived from Polk County's Privacy and Security Administration Manual and compliant with the HIPAA/HITECH rules.
3. Enhance the security and management of county-owned mobile devices. Current McAfee Enterprise Mobile Manager (EMM) is at end of life and we are forced to implement another tool that can protect mobile devices from cyber threats.
4. Reduce the number of applications that are currently needed in order to patch computer, servers and applications. We currently use 3 separate applications to complete the updates / patching tasks. This is cumbersome, time-consuming and leads to unpatch equipment.
5. Advance our teleworker initiative to allow technical support to be performed anywhere and anytime of day. To all citizens to receive professional help for medical needs from qualified staff at any time, day or night.
6. Enhance our Internet broadband capabilities to align with the increase in cloud-hosted applications for various departments. Current bandwidth levels are not sufficient to maintain an acceptable threshold of performance and interoperability with outsourced vendors and clients.
7. Need to resolve the issues of lost revenues, 4 disparate data systems and gross inefficiencies on client management processes. Work with Community Services to define, design and deploy a department-wide client care solution
8. Upgrade global applications within no more than one version behind latest version. This is to improve security, functionality and productivity for nearly all users and ensure that software security, functional and interoperability are supported by product vendors. Many software vendors will not support software older than one version from current released version.

KEY PROGRAM STRATEGIES 2018 - 19

1. Create a disaster recover plan that includes an emergency operating center and methods to mitigate disruption of vital services during a disaster
2. Technical support for county-owned hardware, software and network infrastructures is perpetual. The quantity and complexity of technical support requests are correlated the demands and strategies initiated by the other 22 departments. We continue to look at technologies to make our levels of support more responsive and less costly.
3. Cloud-based solutions -- As departmental needs shift from internal sources to outsourcing, the I.T. department's paradigm will change for more of facilitation and interconnectivity based. This will move our support strategies to a web-based structure.
4. We need to move toward Windows 10, MS Office 2016 or Office 365.
5. We plan to advance our data backup / disaster recovery strategies to cloud solutions

KEY PERFORMANCE INDICATORS

Output indicators

	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Deploy tools for encryption, intruder prevention, central management and report on our		Installed 6 firewalls	6 sites	6 sites	6 sites
Increase the percent of employees who complete training		50%	85%	92%	100%
Replace a mobile management solution and move equipment over from the McAfee EMM product.		50	100	100	100
Upgrade MS Config Manager and reduces our patch management software from 3 sources to one.	4	3	1	1	1

OUTPUT INDICIATORS CONTINUED ON NEXT PAGE

Information Technology

Todd Demers, Director

CONTINUATION OF OUTPUT INDICATORS FROM PRIOR PAGE

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Increase the number of staff that can work perform their duties affectively while away from the desks	8	45	60	60	60
Level of Internet broadband for county facilities	10MB	50MB	70MB	80MB	80MB
Percentage of completion for the installation / configuration of a new community services solution	--	20%	75%	90%	100%
Of the 20 global software programs used by Polk County, 100% should be at current version or 1 version below.	65%	80%	90%	90%	90%
KEY PERFORMANCE INDICATORS CONTINUED:					
Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Response time to threats on the workstation and / or network	4 days	2 - 3 days	½ - 1 day	½ day or less	2 hours or less
Percent of employees who are able to identify and respond to threats in a proactive manner		50%	60%	70%	80%
Percentage of wireless devices that have encrypted connections to the county's network		50%	100%	100%	100%
Average time it takes to complete work orders	2.25 hours	1.75 hours	1.25 hours	1 hour	0.75 hours
Increased professional support, both technical and medical to citizens, while staff are away from the office.	8	45	60	60	60
The number of departments that will enjoy the broadband with higher performance, which drives increased productivity	19	11	15	19	19
Number (of 60) staff in community services using a consolidate / integration solution	--	12	45	50	60
Percentage of 400 computer users that will experience the more secure and stable versions of our global software	65%	80%	90%	90%	90%

Assumptions and factors affecting program performance:

1. There is no real system or technology that can absolutely guarantee that compromises can't happen.
2. There are approximate 20% of the employees in Polk County that do not have access to computers / network
3. Within the scope of our resources (people, time, material and money), we will prioritize the threat levels on our organizations and mitigate those threats from highest to the lowest
4. The number of mobile devices will increase each year and we will continue to encrypt them and apply security patches
5. Central management tools allow tech to perform patches to 300 computers at one time, versus having to touch each computer individually. This will greatly enhance our averages with increasing efficiencies
6. With the advent of the additional physical desktop computers, we might see a fluctuation in the type of work requests.
7. It must be understood that GAM, Lime, Highway and Recycling are on the outside of our campus broadband and get the services from an alternative vendor. Their bandwidth levels are driven by their budgets.
8. Community Services is funding and managing the client care solution with the dedicated support of I.T
9. Based on the IT budget schedule, the IT Dept. would be able to keep it's global at a realistic maximum level of 90% .

Land Information

Sara McCurdy, Director

DEPARTMENT SUMMARY

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 countywide 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

STRATEGIC PRIORITIES:

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

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	350,027	380,646	416,662	522,522	458,830
Other Taxes					
State Aids	33,077	35,000	61,000	61,000	61,000
License & Fees	259,900	231,749	231,749	231,749	231,749
Fine and Forfeitures					
Public Charge for Services	89,002	125,000	125,000	125,000	125,000
Intergovernmental Revenue	15,210	5,000			
Misc. Revenue	81,339	5,000	5,038	5,076	5,076
Other Financing Sources	-	20,000			
Total Revenue	828,555	802,395	839,449	945,347	881,655
Expense					
Personnel Services	713,575	731,144	766,322	787,329	807,773
Contractual Services	153,896	31,831	33,309	32,794	33,247
Supplies & Expenses	35,955	26,600	26,999	27,404	27,815
Fixed Charges	238	320	320	320	320
Debt Service					
Grants, Contributions, Indem..	7,224	12,500	12,500	12,500	12,500
Capital Outlay				85,000	-
Cost Reallocation					
Total Expenditures	910,889	802,395	839,449	945,347	881,655
Net Revenue and Expenditures	(82,334)	0	-	-	-

Land Information

Sara McCurdy, Director

EMPLOYMENT BY JOB CLASSIFICATION					
	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals	4	4	5	5	5
First/Mid Level Officials and Managers			2	2	2
Technicians/Para-Professionals	3	3			
Administrative Support	1	1	1	1	1
Total	9	9	9	9	9

SECTION 2: PROGRAM SUMMARY

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 estate, and GIS. Link to Board Priority: To serve the public with integrity; To support growth and policies that preserve the natural resources

PROGRAM PERFORMANCE INFORMATION	
KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Assure compliance with ordinances	Administer comprehensive land use, shoreland protection, flood plain, lower St Croix, sanitary, subdivision, telecomm, small wind energy and uniform citation ordinances.
Carry out requirements of Surveyor's Office, Land Records management, and Real Property as specified in WI Statutes	PLSS Restoration, Parcel Mapping advancements, and Real property listing with proper assessment records.
Maintain and enhance County GIS Enterprise	Coordinate GIS data; load, update and maintain data on the County Enterprise GIS

LAND INFORMATION PROGRAM SUMMARY CONTINUED ON NEXT PAGE

Land Information

Sara McCurdy, Director

KEY PROGRAM STRATEGIES 2017

Implement new land use ordinances; help policy makers work through new flood plain, sanitary, and subdivision ordinances.

Completion of PLSS restoration project, and finish parcel mapping dataset

Maintain and enhance County GIS Enterprise by using LiDAR technology to create a new wetland dataset with increased accuracy

Promote and encourage orderly land use development by guiding a strategic planning process

KEY PROGRAM STRATEGIES 2018 - 19

Assure compliance with ordinances and issue permits within 10 days of completed application.

Upgrade survey GPS equipment as to carry out requirements of Surveyor's Offices and to maintain the PLSS corners that have been restored

Maintain and enhance County GIS Enterprise by using LiDAR technology to create a new datasets with increased accuracy

Promote and encourage orderly development by working with Polk County constituents to identify portions of the Comprehensive Plan that may not meet the strategies put in place by the County Board.

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Sanitary Permits	222	250	260	270	270
Land Use Permits	739	800	820	840	840
Number of PLSS remonumented	50	50	100%	100%	100%
Parcels Mapped	2,500	2,500	Maintenance complete	Maintenance	Maintenance
GIS Datasets Maintained and enhanced	Emergency Atlas	Zoning Datasets	New Hydro Layer (using LiDAR data)	LiDAR data enhancements	LiDAR data enhancements

Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Self Reported Dollars of New Construction	\$20,179,000	\$21,000,000	\$21,100,000	\$21,500,000	\$22,000,000
Percentage (%) of County PLSS	97	98	100	100	100
Percentage (%) of County Parcels mapped	97	99	100	100	100
GIS Website sessions (measured in October)	11,810	12,000	12,200	12,400	12,600

Assumptions and factors affecting program performance:

1. Assumes the economy sustains continued growth in housing market
2. Assumes technical infrastructure of equipment and software is maintainec

Land and Water Department

Tim Ritten, Director

DEPARTMENT SUMMARY

DEPARTMENT DESCRIPTION:

Environmental protection, local administration of state programs for land and water resources

MISSION:

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

LINK TO COUNTY BOARD STRATEGIC GOALS:

Recognize the environment as an integrated system of land, water and air resource:

STRATEGIC PRIORITIES:

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	340,306	352,325	357,454	376,928	394,027
State Aids	366,019	248,534	250,534	248,534	248,534
License & Fees	20,807	21,600	21,600	21,600	21,600
Fine and Forfeitures					
Public Charge for Services	45,307	41,300	52,800	52,800	52,800
Intergovernmental Revenue	3,463	16,500	5,000	5,000	5,000
Misc. Revenue	2,095	2,500	2,500	2,500	2,500
Total Revenue	777,996	682,759	689,888	707,362	724,461
Expense					
Personnel Services	543,334	553,791	574,212	589,952	605,392
Contractual Services	154,626	53,268	54,067	54,878	55,701
Supplies & Expenses	49,903	60,600	61,509	62,432	63,368
Grants, Contributions, Indem..	140	100	100	100	-
Capital Outlay	-	15,000	-	-	-
Total Expenditures	748,003	682,759	689,888	707,362	724,461
Net Revenue and Expenditures	29,993	-	-	-	-

Land and Water Department

Tim Ritten, Director

EMPLOYMENT BY JOB CLASSIFICATION					
	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals	5	3			
Technicians/Para-Professionals	0	2	5	5	5
Administrative Support	1	1	1	1	1
Total	7	7	7	7	7

SECTION 2: PROGRAM SUMMARY

Program name:
Land and Water

Program objective: Reduce runoff from farm fields, feedlots, and construction sites

Link to Board Priority:

PROGRAM PERFORMANCE INFORMATION	
KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Reduce runoff from cropland	Horse Creek Watershed Council advancement
Close idle manure storage facilities	Close 2 manure storage facilities
Mitigate urban runoff	Admin stormwater ordinance

KEY PROGRAM STRATEGIES 2017

1. Explore possible new watershed councils and recruit potential council members

KEY PROGRAM STRATEGIES 2018 - 19

1. Initiate a new farmer led watershed council with help from existing Horse Creek Watershed Council members
2. Increase cropland acres of no-till and cover crops county-wide

KEY PERFORMANCE INDICATORS					
Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
# of watershed councils	1	1	1	2	2
acres of cover crops	2,721	2,900	3,000	3,500	4,000
acres no-till	656	1,088	1,200	1,500	2,000

Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
estimated phosphorus reduction (lbs.)	420	425	440	540	600

Assumptions and factors affecting program performance:

1. landowner/operator participation and cooperation

Law Enforcement

Peter M. Johnson, Sheriff

DEPARTMENT SUMMARY

Department Description and Mission:

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.

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	7,354,871	7,310,883	7,278,378	7,404,817	7,535,675
State Aids	89,366	50,192	132,573	132,915	132,915
Public Charge for Services	355,705	273,850	273,850	261,850	261,850
Intergovernmental Revenue	74,418	57,100	57,100	62,000	62,000
Misc. Revenue	88,254	39,500	38,500	39,500	39,500
Other Financing Sources	25,000	25,000	25,000	25,000	25,000
Total Revenue	7,987,613	7,756,525	7,805,401	7,926,082	8,056,940
Expense					
Personnel Services	6,306,223	6,377,667	6,359,322	6,474,733	6,588,098
Contractual Services	626,283	686,464	763,878	732,503	743,491
Supplies & Expenses	311,674	428,156	410,365	447,007	453,713
Fixed Charges	219	3,460	4,060	4,060	3,860
Grants, Contributions, Indem..	175	2,750	2,750	2,750	2,750
Capital Outlay	410,582	186,000	193,000	193,000	193,000
Cost Reallocation	71,328	72,028	72,026	72,028	72,028
Total Expenditures	7,726,483	7,756,525	7,805,401	7,926,082	8,056,940
Net Revenue and Expenditures	261,130	-	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION

	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
FTE Employees					
Officials/Administrators	2	1	1	1	1
Professionals	3	4			
Technicians/Para-Professionals	11.65	11.65	11.65	11.65	11.65
First/Mid Level Officials and Managers			5	5	5
Administrative Support	5	5	5	5	5
Skilled Craft/Service Maintenance	0.5				
Protective Service Workers	54.94	55.44	56.44	56.44	56.44
Total	78.09	78.09	79.09	79.09	79.09

Law Enforcement

Peter M. Johnson, Sheriff

SECTION 2: PROGRAM SUMMARY

Program name:

Law Enforcement and Public Safety, Field Services Division

Program objective: To provide the safest enforcement possible by providing professional, respectful law enforcement

Link to Board Priority: Updating county services for the future and improving public protection, substance abuse problem:

PROGRAM REVENUES AND EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	3,927,871	3,802,020	3,732,281	3,809,530	3,846,852
Other Revenues	347,892	256,792	280,248	249,692	249,692
Total Revenue	4,275,763	4,058,812	4,012,529	4,059,222	4,096,544
Expenditure					
Recurrent Expenditure	4,212,150	4,058,812	4,012,529	4,059,222	4,096,544
Capital/One-time Expenditure					
Total Expenditure	4,212,150	4,058,812	4,012,529	4,059,222	4,096,544
Net Revenue and Expenditures	63,614	(0)	-	-	-

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Develop firearms and use of force training facility; Identify a location (rental or build out)	Developed
Develop and coordinate mental health critical incident training to staff of all divisions	In process
Integrate Social Media into the operations	Develop and publish Facebook page and begin using Twitter

KEY PROGRAM STRATEGIES 2017

1. Transition from the current Policy and Procedure Manual to Lexipo
2. Continue our focus on reducing drug crimes within the County
3. Increase activities related to recreation patro

KEY PROGRAM STRATEGIES 2018 - 19

1. Improve efforts in building relationships with the youth of Polk County
2. Focus on the use of evidence based inmate programming

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Case files	2,950	3,000	3,100	3,150	3,200
Emergency Response Safety	100.00%	100.00%	100.00%	100.00%	100.00%
Adult Arrests	1,065	1,100	1,150	1,210	1,230
Transports	293	290	300	305	310
Traffic Accidents	484	500	510	515	530

Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Percentage of overtime as compared overall payroll	8.600%	8.500%	8.30%	8.00%	8.00%
Violent crime arrest per occurrence	New indicator	46%	52%	55%	55.00%
Unresolved performance complaints	0	0	0	0	0

Assumptions and factors affecting program performance:

1. The program will have continued financial support

Law Enforcement

Peter M. Johnson, Sheriff

Program name:

Emergency Communications

Program objective: To provide emergency call taking and dispatching for all emergency service providers in Polk County
 Link to Board Priority: Updating county services and public protector

PROGRAM REVENUES AND EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	1,007,385	999,810	967,504	981,332	1,005,821
Other Revenues	4,150	4,800	4,800	4,800	4,800
Total Revenue	1,011,535	1,004,610	972,304	986,132	1,010,621
Expenditure					
Recurrent Expenditure	925,217	1,004,610	972,304	986,132	1,010,621
Capital/One-time Expenditure					
Total Expenditure	925,217	1,004,610	972,304	986,132	1,010,621
Net Revenue and Expenditures	86,318	(0)	-	-	-

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Strive to recruit and retain the very best possible employees thereby minimizing staff shortages and fatigue	No turnover
Stay abreast of legislative efforts to provide for telecommunications	Contact area representatives

KEY PROGRAM STRATEGIES 2017

1. Upgrade communication equipment/software looking forward 15 to 20 years
2. Maintain efficiencies for the purpose of limiting the need for increased staffing level

KEY PROGRAM STRATEGIES 2018 - 19

1. Develop and share best practices on processes that recognize trained Communication Unit personee
2. Ensure standard operating procedures reflex current use of priority communication service:
3. Support the evolution of alert and warning systems that deliver timely, relevant and accessible emergency information to the public.

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Total Calls For Service	34500	34845	35,500	37,000	38,000
Total number of 911 Calls	11,414	11,500	11,550	11,600	11,700

Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Percentage of overtime as compared overall payroll	8.6%	8.4%	8.0%	7.5%	7.5%
Average time to answer 911 calls	2 sec	2 sec	2 sec	2 sec	2 sec

Assumptions and factors affecting program performance:

1. Failure to complete extensive on-the-job training program.
2. Work flow is dependent upon highly technical equipment. Although some redundancy is planned, natural or man-made disasters could potentially disable infrastructure.

Law Enforcement

Peter M. Johnson, Sheriff

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
 Link to Board Priority: To improve the quality of life

PROGRAM REVENUES AND EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax			76,563	55,024	58,238
Other Revenues			57,925	82,723	82,723
Total Revenue			134,488	137,747	140,961
Recurrent Expenditure			134,488	137,747	140,961
Capital/One-time Expenditure					
Total Expenditure			134,488	137,747	140,961
Net Revenue and Expenditures			-	-	-
(Budget new for 2017)					

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Complete and submit EMPC and EPCRA applications and plan of work. Implement Disaster preparedness outreach program	Successfully completed A volunteer fair was held in January with 46 people

KEY PROGRAM STRATEGIES 2017

1. Successfully complete and submit all grant applications available to assist in funding the EM programs. This is to include the annual EMPG and EPCRA grants along with any others that become available.
2. Work on Volunteer management strategies and plan
3. Work with other County Departments to develop a Debris Management Plan.

KEY PROGRAM STRATEGIES 2018 - 19

1. Successfully complete and submit all grant applications available to assist in funding the EM programs.
2. Volunteer Reception Center Planning (to begin in 2017)
3. Continue Planning and Disaster Preparedness outreach to Municipalities and Citizen:

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Volunteers Recruited	0	30	10	10	10
Community Presentations	4	12	12	12	12
Planning initiatives implemented	0	0	2	1	1

Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Plan of Work compliance	100%	100%	100%	100%	100%
Planning Initiatives completed	N/A	N/A	100%	100%	100%

Assumptions and factors affecting program performance:

1. Possible funding interruptions from State and Federal Sources:
2. Natural Disaster on a mass scale

Law Enforcement

Peter M. Johnson, Sheriff

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 protector

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	2,419,615	2,509,054	2,502,030	2,558,931	2,624,764
Other Revenues	280,700	184,050	184,050	184,050	184,050
Total Revenue	2,700,315	2,693,104	2,686,080	2,742,981	2,808,814
Recurrent Expenditure	2,589,116	2,693,104	2,686,080	2,742,981	2,808,814
Capital/One-time Expenditure					
Total Expenditure	2,589,116	2,693,104	2,686,080	2,742,981	2,808,814
Net Revenue and Expenditures	111,199	(0)	-	-	-

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Expand self help video library programming	Add 20 resources to the library
Community Service program	Research implementation of a Community Service Program
Compliance monitor program	Explore cost related efficiencies related to a compliance monitoring program

KEY PROGRAM STRATEGIES 2017

1. Maintain PREA Compliance
2. Implement education programs that work toward reducing recidivism

KEY PROGRAM STRATEGIES 2018 - 19

1. Explore opportunities that will reduce jail bed days by 20%
2. Increase the incarceration to work opportunities for inmate:

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Cost per inmate day	81.57	82.39	83.21	84.04	85.02
Intra-department training hours	24	24	28	28	35
Mental Health critical incident train	-	8	8	8	8
Bookings	1,412	1,450	1,500	1,550	1,600
Jail Bed days	32,596	32,547	32,600	32,700	32,750

Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Percentage of overtime as compared overall payroll	4.3%	4.1%	3.9%	3.5%	3.5%
Annual state inspection compliance	Full Compliance	Full Compliance	Full Compliance	Full Compliance	Full Compliance
Use of Force Incidents as compared to Jail Bed Days	7/32596	6/32547	6/32600	6/32700	6/32750

Assumptions and factors affecting program performance:

1. Dependent upon ability to recruit and retain qualified staff
2. Trends and programs seeking alternatives to incarceration
3. Cost per inmate day can fluctuate greatly depending upon sentencing and criminal trend:

Logical Frameworks, Law Enforcement
Field Services (\$4.0 million in expenditures)

	Narrative summary	Performance Indicators	Monitoring & Evaluation	Assumptions/Risk
Impact	<i>Improved quality of life: public safety</i>	<i>Perception of crime and highway safety</i>	<i>Survey of residents (TBD)</i>	
Results	<i>Reduced traffic and criminal law violations in areas under County jurisdiction</i>	<ol style="list-style-type: none"> 1. <i>Property crimes</i> 2. <i>Traffic accidents</i> 	<ol style="list-style-type: none"> 1. <i>State of Wisconsin Office of Justice Assistance</i> 2. <i>Wisconsin Department of Transportation</i> 	<i>No significant increase in traffic or population shifts</i>
Outputs	<i>Law enforcement within the County</i>	<i>Number of arrests</i>	<i>State of Wisconsin Office of Justice Assistance</i>	<i>Other jurisdictions within the County do not cut law enforcement</i> <i>No significant traffic growth or influx of new violators</i> <i>Average number of adverse weather events</i>
Activities	<ol style="list-style-type: none"> 1. <i>Road patrols</i> 2. <i>Crime investigation</i> 3. <i>Accident investigation</i> 4. <i>Public safety activities</i> 	<i>Person-hours of activities</i>	<i>Internal records</i>	<i>Adequate funding for needed activities</i>

Corrections (\$2.7 million in expenditures)

	Narrative summary	Performance Indicators	Monitoring & Evaluation	Assumptions/Risk
Impact	<i>An improved quality of life: public safety</i>	<i>Perception of crime</i>	<i>Survey (TBD)</i>	
Results	<i>Reduction in recidivism</i>	<i>Recidivism rate</i>	<i>Internal records</i>	<i>No major increase in overall crime rate</i>
Outputs	<i>Safe and secure detention for all inmates</i>	<ol style="list-style-type: none"> 1. <i>Findings of non-compliance in jail inspection report</i> 2. <i>Hours of activities provided per week</i> 	<ol style="list-style-type: none"> 1. <i>State of Wisconsin Department of Corrections</i> 2. <i>Internal records</i> 	<i>Appropriate legal and correctional activities occur</i>
Activities	<ol style="list-style-type: none"> 1. <i>Guarding jail population</i> 2. <i>Providing food and exercise</i> 3. <i>Transporting prisoners</i> 	<i>Jail population</i>	<i>Internal records</i>	<i>No large increase in number of inmates or increase in potentially violent inmates</i>

Emergency Communications (\$1.0 million in expenditures)

	Narrative summary	Performance Indicators	Monitoring & Evaluation	Assumptions/Risk
Impact	<i>An improved quality of life: public safety</i>	<i>Perception of emergency response</i>	<i>Survey (TBD)</i>	
Results	<i>Reduced loss of life, injury severity and damage to property</i>	<i>Accidental death rate</i>	<i>Medical examiner records</i>	<i>No increase in accident severity; no major catastrophic event</i>
Outputs	<i>Appropriate emergency response resources delivered promptly</i>	<i>Average response time</i>	<i>Internal records</i>	<i>Emergency responders are adequately trained and equipped; emergency medical care availability remains at current level</i>
Activities	<ol style="list-style-type: none"> 2. Answer calls 3. Ascertain level of medical emergency 4. Dispatch emergency responders 	<i>Annual training level for dispatchers</i>	<i>Internal records</i>	<i>No change in level of emergency response assets</i>

Lime Quarry

Dave Peterson, Director

DEPARTMENT SUMMARY

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

STRATEGIC PRIORITIES:

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

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	-	-	-	-	-
Public Charge for Services	579,692	664,100	685,250	664,100	664,100
Misc. Revenue	112,373				
Other Financing Sources	132,200				
Total Revenue	824,265	664,100	685,250	664,100	664,100
Expense					
Operating Expense	(41,841)	-	-	-	-
Personnel Services	302,449	277,309	305,914	323,141	331,251
Contractual Services	162,956	125,103	126,980	128,884	130,818
Supplies & Expenses	56,480	80,524	81,732	82,958	84,202
Fixed Charges	117,976	6,600	6,600	6,600	6,600
Capital Outlay	-	40,000	40,000	45,000	-
Cost Reallocation	63,000	100,000	82,200	50,000	50,000
Total Expenditures	661,020	629,536	643,425	636,583	602,871
Net Revenue and Expenditures	163,245	34,564	41,825	27,517	61,229

EMPLOYMENT BY JOB CLASSIFICATION

	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Technicians/Para-Professionals	1				
Skilled Craft/Service Maintenance	1.99	3	3.1	3.1	3.1
Total	3.99	4	4.1	4.1	4.1

Lime Quarry

Dave Peterson, Director

SECTION 2: PROGRAM SUMMARY

Program name:

Lime Quarry

Program objective:

Link to Board Priority: Transportation/Road Condition/Infrastructure, Recreation/Tourism/Parks, and Impact of Stillwater Bridge

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
1. Purchase a hammer impact for our track hoe which will allow us to reduce rocks that are too big to be used in crushing operation. This will also allow leveling outcropping before the drilling process. Saving	In June a impact hammer was purchased for the track hoe and used to break bigger rocks that were unusable due to their size. Agreement was developed; to make offer on the land or reclaim by July 2017.
2.Reclaim area in south pit that must be deeded back	

KEY PROGRAM STRATEGIES 2017

1. Increase efficiency of crushing construction materials
2. Finish reclaiming south pit and purchase/deed back the land
3. Work with auditors to develop better accounting procedure to accurately determine costs

KEY PROGRAM STRATEGIES 2018 - 19

1. Continue to increase efficiency of crushing operation
2. Provide cross training on office accounting procedure

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
1.Total Tons Sold	66,893	70,000	72,000	75,000	75,000
2.Inventory at year end	19,909	25,000	25,000	25,000	25,000
3.Total Revenue	651,000	664,000	729,000	730,000	730,000

Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Revenue	\$824,266	\$664,100	\$664,100	\$664,100	\$664,100
Expense	\$629,536	\$629,536	\$722,501	\$722,501	\$722,501

Assumptions and factors affecting program performance:

1. Farm commodity prices are low and may effect ag lime tonnage.
2. Construction is making a recovery and may increase sale of construction products

Public Health

Gretchen Sampson, Director/Health Officer

DEPARTMENT SUMMARY

DEPARTMENT DESCRIPTION:

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

MISSION:

Promoting, Protecting, and Improving Health for all People

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

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	828,108	858,010	986,005	1,024,037	1,054,947
State Aids	943,111	980,884	957,377	764,732	780,632
License & Fees			45,000	45,000	45,000
Public Charge for Services	575,467	627,874	596,918	594,874	602,575
Intergovernmental Revenue	6,221	12,385			
Other Financing Sources	-	-	-		
Total Revenue	2,352,907	2,479,153	2,585,300	2,428,643	2,483,154
Expense					
Operating Expense	8,336	7,740	6,742	6,742	7,856
Personnel Services	1,837,260	1,907,869	1,952,052	2,004,573	2,055,841
Contractual Services	293,763	311,261	421,526	253,356	254,544
Supplies & Expenses	200,018	226,170	180,964	140,469	140,976
Fixed Charges	15,039	22,813	22,717	22,202	22,636
Grants, Contributions, Indem..	2,897	3,300	1,300	1,300	1,300
Capital Outlay					
Total Expenditures	2,357,314	2,479,153	2,585,300	2,428,643	2,483,154
Net Revenue and Expenditures	(4,407)	-	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION

	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
FTE Employees					
Officials/Administrators	1	1	1.6	1.6	1.6
Professionals	15.39	15.1	13.608	13.608	13.608
Technicians/Para-Professionals	0.4	0.45	0.32	0.32	0.32
Administrative Support	6.93	6.95	7.05	7.05	7.05
First/Mid Level Officials and Managers			1	1	1
Skilled Craft/Service Maintenance	0	0	0	0	0
Total	23.72	23.5	23.578	23.578	23.578

Public Health

Gretchen Sampson, Director/Health Officer

SECTION 2: PROGRAM DATA

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					
	2015 Actual	2016 Budgeted	2017 Budgeted	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	828,108	858,010	874,772	913,362	941,404
Other Revenues	1,524,799	1,621,143	1,554,295	1,359,606	1,383,207
Total Revenue	2,352,907	2,479,153	2,429,067	2,272,968	2,324,611
Expenditure					
Recurrent Expenditure	2,357,314	2,479,153	2,429,067	2,272,968	2,324,611
Capital/One-time Expenditure					
Total Expenditure	2,357,314	2,479,153	2,429,067	2,272,968	2,324,611
Net Revenue and Expenditures	(4,407)	-	-	0	(0)

PROGRAM PERFORMANCE INFORMATION	
KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Update 2014 CHIP based on results of 2016 CHA	Draft 2017-2020 CHIP
Assure smooth leadership transition for Health Officer position	Health Officer hired and transitioned
Maintain standards for ongoing national accreditation	Third Annual Report for PHAB completed and Reaccreditation process started
Continue to facilitate CHIP workgroups addressing CHIP	CHIP groups are meeting and addressing action
Explore electronic application (app) for health department services	Not started

KEY PROGRAM STRATEGIES 2017

1. Release New 2017 CHIP and continue to facilitate CHIP workgroups addressing CHIP implementation
2. Maintain standards for ongoing national accreditation
3. Improve Internal and External Communication
4. Ensure a competent workforce through recruitment, retention, leadership development, and succession planning
5. Maintain statutory duties for communicable disease around surveillance and control
6. Institutionalize PM/QI within PCHD

KEY PROGRAM STRATEGIES 2018

1. Continue to facilitate CHIP workgroups addressing CHIP implementation
2. Maintain standards for ongoing national accreditation
3. Improve Internal and External Communication
4. Ensure a competent workforce through recruitment, retention, leadership development, and succession planning
5. Maintain statutory duties for communicable disease around surveillance and control
6. Institutionalize PM/QI within PCHD

Public Health

Gretchen Sampson, Director/Health Officer

Program name:

Continuation of: Public Health

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Planned	2019 Planned
Number of Communicable Disease Investigations	215	200	200	200	200
Number of Marketplace/Badgercare enrollments	367	370	370	370	370
Number of Human Health Hazard Investigations	77	75	75	75	75
Jail Nursing Services - inmates served	1729	1725	1725	1,725	1,725

Outcome indicators	2014 Actual	2015 Actual	2016 Planned	2017 Estimate	2018 Estimate
CHA/CHIP community updates will be generated quarterly	1	Abandon	Abandon	Abandon	Abandon
Update community and key stakeholders quarterly on CHA/CHIP workgroups progress and activities on implementation	NEW	4	4	4	4
80% of inmate health histories will be collected within 14 days of incarceration	61%	80%	80%	80%	80%
Increase by 5% the number of citizens requesting assistance with their applications for public healthcare financing programs..	492 (8.8%)	Goal met	DONE	DONE	DONE
90% of citizens requesting assistance with their applications for public healthcare financing programs will receive an appointment within one week.	NEW	90%	90%	90%	90%

Assumptions and factors affecting program performance:

Public Health

Gretchen Sampson, Director/Health Officer

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 service:

PROGRAM REVENUES AND EXPENDITURES

	2015 Actual	2016 Budgeted	2017 Budgeted	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax			111,233	110,675	113,543
Other Revenues			45,000	45,000	45,000
Total Revenue	-	-	156,233	155,675	158,543
Expenditure					
Recurrent Expenditure			156,233	155,675	158,543
Capital/One-time Expenditure					
Total Expenditure	-	-	156,233	155,675	158,543
Net Revenue and Expenditures	-	-	-	(0)	0

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES FOR 2016	ACTUAL/PROJECTED RESULTS 2016
Explore new pay schedule for Deputy Medical Examiner for "on call" time and for time spent in actual scene investigations	Proposal for pay included in new spending request for ME budget for 2017

KEY PROGRAM STRATEGIES 2017

1. The ME will conduct personal contacts with family members to discuss autopsy results in each incidence of a deceased person requiring autopsy.
2. All requests for cremation permits will be processed timely

KEY PROGRAM STRATEGIES 2018

1. Explore review of accidental deaths with public health department to assess need for prevention programming

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Planned	2019 Planned
Number of Cases	350	368	375	375	375
Number Autopsies	22	22	25	25	25
# Cremation Permits	237	240	250	250	250
Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Planned	2019 Planned
Autopsy Contacts	22	22	25	25	25
Timely permits	100%	100%	100%	100%	100%

Assumptions and factors affecting program performance:

1. Stability of staffing in ME office; Volume of deaths

Logical Frameworks, Public Health

Public Health Programs (\$2.4 million in expenditures)

	Narrative summary	Performance Indicators	Monitoring & Evaluation	Assumptions/Risk
Impact	<i>Improved health for county residents</i>	<i>Demographic statistics on key health indicators</i>	<i>Annual survey of long-term health outcomes</i>	
Results	<i>Clients shift behavior in a healthy direction</i>	<i>Demographic statistics on healthy behaviors</i>	<i>Annual survey of healthy behaviors</i>	<i>No overall change in unhealthy behaviors not addressed</i>
Outputs	<i>Informed clients</i>	<i>Survey of program effectiveness</i>	<i>Survey</i>	<i>Clients accept recommendation and</i>
Activities	<i>Answer calls Provide information Outreach activities and publications</i>	<i>Number of client contacts</i>	<i>Internal records</i>	<i>Adequate staffing and funding to provide services</i>

Register of Deeds

Sally Spanel, Register of Deeds

DEPARTMENT SUMMARY

DEPARTMENT DESCRIPTION:

The Register of Deeds is an elective office that is responsible for a number of 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:

Provide access of real estate and vital records.

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	(30,626)	(33,466)	(64,638)	3,190	10,690
Other Taxes	121,351	80,000	120,000	120,000	120,000
Public Charge for Services	253,762	240,000	250,000	250,000	250,000
Other Financing Sources		70,000	-	-	-
Total Revenue	344,487	356,534	305,362	373,190	380,690
Expense					
Personnel Services	268,242	276,238	284,761	292,281	299,467
Contractual Services	49,059	81,946	67,125	72,307	72,492
Supplies & Expenses	6,196	8,350	8,475	8,602	8,732
Cost Reallocation		10,000	-	-	-
Total Expenditures	323,497	376,534	360,362	373,190	380,690
Net Revenue and Expenditure	20,990	(20,000)	(55,000)	-	-

Register of Deeds

Sally Spanel, Register of Deeds

EMPLOYMENT BY JOB CLASSIFICATION					
	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Administrative Support	3	3	3	3	3
Total	4	4	4	4	4

SECTION 2: PROGRAM SUMMARY

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

PROGRAM PERFORMANCE INFORMATION	
KEY PROGRAM STRATEGIES 2016	ACTUAL/PROJECTED RESULTS 2016
Replace webportal for purchasing on-line documents. Update un-supported document scanning program.	Increase efficiency in the purchase of documents Program was installed.

KEY PROGRAM STRATEGIES 2017

1. Implement changes required by WI Department of Revenue/WI State Vital Records Office efficiently and effectively.
2. Continue to index digitized documents and populate the on-line system

KEY PROGRAM STRATEGIES 2018 - 19

KEY PERFORMANCE INDICATORS					
Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
R.E. Doc's recorded	10,214	10,500	10,500	10,500	10,500
Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Timeliness of recording	100%	100%	100%	100%	100%
Customer Service					

Assumptions and factors affecting program performance:

1. Cannot accurately project the number of documents to be recorded
2. Staying current with statutory changes that affect the Register of Deeds Office
3. Staying current with technology.

County Treasurer

Amanda Nissen, Polk County Treasurer

DEPARTMENT SUMMARY

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

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	36,206	37,352	50,831	57,620	64,131
Other Taxes	-	25	25	25	25
State Aids	112,232	103,000	103,000	103,000	103,000
Fine and Forfeitures	24,255	32,000	32,000	32,000	32,000
Public Charge for Services	701	175	175	175	175
Misc. Revenue	58,124	100,000	100,000	100,000	100,000
Total Revenue	231,517	272,552	286,031	292,820	299,331
Expense					
Operating Expense	252.67				
Personnel Services	203,965	209,060	221,636	227,508	233,088
Contractual Services	11,096	16,752	17,003	17,258	17,517
Supplies & Expenses	31,419	43,460	44,112	44,774	45,445
Fixed Charges	2,579	2,880	2,880	2,880	2,880
Grants, Contributions, Indem..	171	400	400	400	400
Total Expenditures	249,482	272,552	286,031	292,820	299,331
Net Revenue and Expenditures	(17,965)	-	-	-	-

County Treasurer

Amanda Nissen, Polk County Treasurer

EMPLOYMENT BY JOB CLASSIFICATION					
	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Administrative Support	2	2	2	2	2
Total	3	3	3	3	3

SECTION 2: PROGRAM SUMMARY

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 2016

The State budget requires new information to be included on all tax bills. To best meet that requirement, all bills will be printed off site.

ACTUAL/PROJECTED RESULTS 2016

Allow the printer to modify the data fields to best fit all new info on tax bills in a clear and concise way to give the taxpayers the required info in a cost effective manner.

KEY PROGRAM STRATEGIES 2017

1. All data will be sent electronically to the printer. The printer will manipulate the data to keep tax bills at a one page maximum.

KEY PROGRAM STRATEGIES 2018 - 19

1. As more information is added to the tax bills, to continue to work with the municipalities and the printer to insure that we are to keep our format and still provide the required data.

KEY PERFORMANCE INDICATORS

Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
One page tax bills	Yes	Yes	Yes	Yes	Yes
All required levy info on bills	n/a	100% accurate	100% accurate	100% accurate	100% accurate

Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Bills printed timely	100%	100%	100%	100%	100%
Tax bill information accurate	100%	100%	100%	100%	100%

Assumptions and factors affecting program performance:

1. We are assuming that the state will not remove the increased information that is now required on the tax bill. There is no

Veterans Service Office

Rick Gates, Polk County Veterans Service Officer

DEPARTMENT SUMMARY

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 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.

LINK TO COUNTY BOARD STRATEGIC GOALS:

To serve the public with integrity

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.

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2015 Actual	2016 Budget	2017 Budget	2018 Estimated Budget	2019 Estimated Budget
Revenue					
General Property Tax	147,794	159,294	163,266	167,313	171,439
State Aids	15,074	14,000	14,000	14,000	14,000
Other Financing Sources					
Total Revenue	162,868	173,294	177,266	181,313	185,439
Expense					
Personnel Services	134,083	136,361	140,160	144,031	147,853
Contractual Services	3,103	3,131	3,178	3,226	3,274
Supplies & Expenses	5,008	16,802	16,928	17,056	17,312
Grants, Contributions, Indem..	8,906	17,000	17,000	17,000	17,000
Cost Reallocation					
Total Expenditures	151,100	173,294	177,266	181,313	185,439
Net Revenue and Expenditures	11,768	(0)	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION

	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Administrative Support	1	1	1	1	1
Total	2	2	2	2	2

Veterans Service Office

Rick Gates, Polk County Veterans Service Officer

SECTION 2: PROGRAM SUMMARY

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 2016	ACTUAL/PROJECTED RESULTS 2016
Convert Office to Paperless	Reduced payer files by 50%
Maintain Effective Public Outreach	Continued Radio Spots, Speaking and purchased Hwy
Maintain Professional Qualifications	Maintained PIV card access; VSO Certifications
Promote WDVA ANV Grants	Provided Press releases to public
Sign up Veterans for State Eligibility	Practice discontinued by WDVA
Apply For State Funding/Grants	Received all available grants from WDVA
Proactive approach to emergency assistance (VSC Funds)	Increased aid provided
Providing Veteran Medical Transportation	Transport program w/ADRC working well!
Providing Care of Veteran Graves	Graves stipend within budget estimates.

KEY PROGRAM STRATEGIES 2017

1. Continue Office Transformation to Paperless and Best Practices
2. Increase Public Interaction/Visibility
3. Maintain current level of Claims Despite Decrease in Veteran Populatio
Promote all WDVA benefits
4. Develop procedures for new CVSO Grant Program
5. Work towards improving CVSO/WDVA relationship
6. Continue increased advertisement of office function to publi
7. Better use of State programs to assist local (County) emergency assistance (VSC
8. Continue close relationship with ADRC

KEY PROGRAM STRATEGIES 2018 - 19

1. Strategies for 2018/19 will remain static with 2017;

Veterans Services Program Summary continued on next page:

Veterans Service Office

Rick Gates, Polk County Veterans Service Officer

Continuation of Veterans Services Program Summary:

KEY PERFORMANCE INDICATORS					
Output indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
Federal Claims	204	200	205	205	205
Work Actions	55	90	90	90	90
Misc. Actions	172	160	160	160	160
VA Medical Enrollments	72	110	100	90	90
Aid to Needy Vet Grants (ANV)	9	10	10	10	10
State Cemetery Applications	6	5	5	5	5
Homeless Shelter Referrals	7	5	5	5	5
Vet Transportation Miles	75,848	75,000	74,000	70,000	70,000
VSC Applications	7	10	10	10	10
Cemetery Aid Applications	12	18	18	18	18

Outcome indicators	2015 Actual	2016 Planned	2017 Planned	2018 Estimate	2019 Estimate
VA Comp/Pension/DIC to County	11,075,000	12,000,000	12,000,000	12,000,000	12,000,000
VA Medical Care to County Vets	12,348,000	12,000,000	11,500,000	11,000,000	11,000,000
ANV Financial Support	\$18,761	\$6,000	\$6,000	\$6,000	\$6,000
CVSO Grant	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000
Transportation Grant	\$5,074	\$5,000	\$5,000	\$5,000	\$5,000
WDVA Transportation Grant	\$5,074	\$5,000	\$5,000	\$5,000	\$5,000
Cemetery Aid	\$1,704	\$1,800	\$1,900	\$1,900	\$1,900
VSC Aid	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800

Assumptions and factors affecting program performance:

1. Actual number of County veterans decreasing by approximately 4-5% per annum. Office will need to increase claims to offset decrease in benefits to veterans; unless new conflicts, demographic will continue to be reduced. Losing majority of WWII and Korean War veterans due to age.
2. Continued poor relationship between WDVA leadership and state CVSO's remains a roadblock to better service delivery to veterans. State CVSO leadership working to repair relationship. WDVA Home Loan program gone, but may have new Personal Loan Program in future.
3. Recent emphasis on Veteran homelessness by Feds and State have resulted in additional funds available that replicate or replace VSC. We are making use of them prior to disbursing VSC funds. This may offset expenditures

Supplementary Materials



Appendix A: Selected economic and demographic indicators, Polk County, Wisconsin

	Population	Number of Households	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	44,331	24,298	22,631	5.8	1,428,606	32,226
2009	44,376	24,642	21,840	10.5	1,447,759	32,625
2010	44,153	24,248	21,434	9.8	1,471,837	33,243
2011	43,954	24,303	21,750	8.4	1,569,093	35,699
2012	43,565	24,331	21,880	8.0	1,636,098	37,553
2013	43,476	24,362	22,110	7.3	1,639,115	37,702
2014	43,484	24,409	22,846	5.9	1,729,100	39,716
2015	44,259	24,464	23,485	4.9	1,824,025	41,777
2016	44,236	24,535	23,946	4.9	1,900,000	43,000(est)

Sources: Population estimates are from the U.S. Department of Commerce, Bureau of the Census. The 2016 projection is based on population growth from the State of Wisconsin Department of Administration.

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

Employment estimates are from the State of Wisconsin Department of Workforce development. The 2016 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. 2016 projections assume the same rate of increase as from 2014 to 2015.

Appendix B: How to interpret a logical framework

A logical framework, or logframe, 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 logframe presented earlier in this document under Human Service for the child protection program.

	<i>Narrative summary</i>	<i>Performance Indicators</i>	<i>Monitoring & Evaluation</i>	<i>Assumptions/Risk</i>
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 logframe, 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

The diagram shows two arrows originating from the 'Activities' row. One arrow points from the 'IF' text in the 'Narrative summary' column to the 'THEN' text in the 'Narrative summary' column. The other arrow points from the 'IF' text in the 'Narrative summary' column to the 'AND' text in the 'Assumptions/Risk' column.

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.

Appendix C: Relevant fiscal policies

SUBCHAPTER 5.1: BUDGET PREPARATION AND EXECUTION

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:
 - i. *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.
 - ii. *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.
 - h. *Grant funds.* The budget must include all grant funds to the extent possible. The department head must include a copy of the relevant grant award and grant budget to the finance director as part of the department's budget request and also have available, on request, any other supporting documentation. If the grant award and grant budget is not available at the time of the budget request, the department head must submit this documentation to the finance director as soon as practical once it is available.
 - i. *External agencies.* The budget must include information as to whether external agencies have submitted a letter of agreement with the County, a copy of their bylaws, information on insurance coverage, indemnification of the County, audited financial statements as available, and regular and current financial reports.
 - j. *Resolution format.* The proposed budget resolution must contain enabling language for any grant or other revenue recommended to be incorporated in the annual budget and for the recommended continuation of any funds assigned or committed by past County Board action.
6. Public availability and fiscal transparency. The county administrator's budget recommendation including budget narratives, a letter of transmittal, and a budget summary must be made publicly available on submission of the annual budget.
 7. Capital improvement plan. The county administrator must annually submit a capital improvement plan for all departments along with the annual budget. The capital improvement plan must provide information as to specific items to be purchased, their priority in accord with the priority set by the County Board, alternatives should the purchase not occur or occur at a later date, financing options, and associated performance measures. The capital improvement plan must incorporate expenditures for the budget year and four additional forward years.
 8. Budget review and adoption. The following committees have the responsibility assigned them in the adoption of the annual budget.
 - a. *Governing committees.* The annual budget for each program must be prepared and presented to the relevant governing committee at the first meeting following its submission by the county administrator. Any governing committee may, by majority vote, recommend an amendment to the draft budget for consideration by the General Government Committee and the County Board.

These recommendations include those on any amendment recommended by the General Government Committee.

- b. *General Government Committee.* The county administrator must present the recommended annual budget to the General Government Committee at its first meeting following the budget's submission. The General Government Committee must review the recommended budget and make a recommendation to the County Board as to overall amount of the budget in total and by fund and sources of financing. This recommendation must be in the form of an amendment or amendments reducing or increasing expenditures or amending overall revenue composition, provided the proposed budget would remain balanced. Amendments affecting expenditure amounts for individual programs must be referred to the appropriate governing committee for their recommendation as possible prior to consideration by the County Board. The General Government Committee must also review amendments recommended by governing committees for compliance with the overall budget recommendation and prior to the consideration of any amendment by the full County Board.
 - c. *County Board.* The County Board must consider the recommendation of the General Government Committee as to overall budget amount and revenue composition and every amendment proposed by governing committees or the General Government Committee.
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.
 - a. *Contingency fund transfer.* Pursuant to Wisconsin Statutes section 65.90, the General Government Committee may transfer funds from the contingency fund to any budget category subject to limitations under Wisconsin Statutes and as possible following a recommendation by the county administrator. Such transfer must be requested by the county administrator when, in his or her judgment, department expenditures will exceed revenues in an amount beyond that authorized by the budget resolution.
 - b. *County board amendments.* Pursuant to Wisconsin Statutes section 65.90, the County Board may amend the annual budget to increase or decrease any expenditure, provide for a new expenditure or amend any revenue amount subject to any restriction by state or federal law, accounting standards, funding agreements, or practicality. Any proposed amendment, where possible, must be accompanied by a recommendation from the county administrator, governing committee, and General Government Committee prior to its consideration.
 - c. *Mid-year grant application and approval procedure.* If grant funds become available at a time when inclusion in the regular budget process is impractical, the county administrator or her/his designee must approve or disapprove the application for any grant, with notification to the appropriate governing committee and, if the receipt of this grant would result in a change in appropriations within the meaning of Wisconsin statutes sec. 65.09 (5)(a), prepare a resolution for consideration by the County Board. On receipt of grant funds, a budget must be submitted to the county administrator and governing committee, with the department head providing supporting documentation as to the permitted use of these funds or other contractual obligations on request including grant award and grant budget.
 6. Year-end expenditures. Unless provided by other policy, state or federal law or regulation, grant or other funding contract, all expenditures for capital assets must be made so that delivery of that asset occurs on or before December 31 in the year in which the purchase was authorized unless authorized by the county administrator or his/her designee.
 7. Cancellation. For purposes of budget execution, it is considered that all other revenues and all non-general fund revenues are expended to the extent possible before property tax levy funds are expended. Further, unless otherwise provided by state or federal law or regulation, County Board action, or a condition of funding pursuant to GASB regulations, all unspent appropriations revert and cancel to the general fund at the close of the fiscal year.
 8. Year-end reconciliation. If it is determined after the close of a fiscal year that it is necessary to adjust various accounts and funds to provide a more transparent accounting of revenues and expenditures or to adjust for final financial results, the county administrator must prepare and submit a resolution to the County Board that authorizes such adjustments. These adjustments must include any transfer needed from the employee retirement account in an amount necessary to prevent a deficit for any department due to retirement costs, to the extent that this action does not create a deficit, to reimburse the contingency fund for any transfer pursuant to section 3.04. For purposes of this paragraph a deficit means the difference between total revenues and total expenditures by department by fund.
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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: 2017 Approved Budget Resolution

Resolution No. 41-16

Resolution to Adopt the Polk County Operating and Capital Budget for the Calendar Year 2017 and To Set the 2017 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, 2017; and

WHEREAS, pursuant to Wisconsin Statute Section 59.18(5) and Policy 880, *Budget Preparation and Execution*, the County Administrator did prepare, submit and offer for review proposed 2017 budget by the County Board at its meeting of September 20, 2016; and

WHEREAS, as part of the proposed 2017 budget, the County Administrator did submit a staffing plan with respect to each county department in accordance with Polk County Policy No. 881, *Staffing and Position Administration*; 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 18, 2016; and

WHEREAS, on October 26, 2016, the Polk County Board of Supervisors did publish for public review a summary of the proposed 2017 budget and did notice and conduct a public hearing on the proposed 2017 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 2017 and the Polk County Board of Supervisors accepted the report on November 15, 2016, which sets the Equalized Value of Polk County for taxing purposes at \$4,216,878,900 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 2017 is in compliance with Wisconsin Statute Sections 59.605 and 66.0602; and

WHEREAS, the Polk County Budget for the Calendar Year 2017 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 2017 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 2017 Operating and Capital Budget of the County of Polk, in the amount of \$ **59,432,329** including departmental appropriations and revenues, health insurance, and use of fund balance as amended following the public hearing as set forth in the attached document entitled Adopted 2017 Operating and Capital Budget of the County of Polk, incorporated herein.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors does authorize and appropriate such revenues and expenditures for calendar year 2017 as designated in the Operating and Capital Budget for calendar year 2017.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors directs that all appropriations for 2016 shall lapse to the general fund as undesignated fund balance at the end of calendar year 2016 and that any other fund balance determined to exist at the end of 2016 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 nonspendable, 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 2017 those positions and the corresponding expenditures identified in said staffing plans and that any position not so identified will be considered eliminated from the 2017 department budget.

BE IT FURTHER RESOLVED that the 2017 fee schedule as incorporated in the 2017 budget is hereby adopted, including rentals for the use of County-owned property.

BE IT FURTHER RESOLVED that Wisconsin State taxes, in conformity with and as provided in Wisconsin Statute Section 70.58, be levied in the amount of \$738,893.92 for State Forestation on taxable property of Polk County.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors levies against all real property within Polk County for 2017, as follows:

A. County Levy:	
1. General County Operations:	\$ 18,451,424
2. Debt Levy:	\$ 3,160,000
Total 2016 County Levy	\$ 21,611,424
B. State Required Levy on Behalf of Other Agencies	
3. Town Bridge Construction:	\$ 32,680
4. Library Support -Act 150:	\$ 689,316
Total 2016 Levy, All Purposes:	\$ 22,333,420

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 a portion of the unassigned fund balance as of December 31, 2016, be allocated as follows:

1. \$55,000 assigned to Redaction Fees in the Register of Deeds Office to be used for software purchase for scanning and indexing of documents; and, notwithstanding Polk County Financial Policies, the purchasing process for this software may begin immediately except that no final financial commitment may be made prior to January 1, 2017.

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, Buildings and Solid Waste Director 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, Buildings and Solid Waste Director 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 Director of Polk County Land and Water Resources Department to act on behalf of the County of 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 Director of 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 Director of 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 submit signed quarterly 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 Director of 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 ATPC 50.

BE IT FURTHER RESOLVED that the Polk County Sheriff can apply and administer the County/Tribal Law Enforcement Assistance grant for 2017 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 2017.

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 the Polk County Board of Supervisors authorizes the Polk County Conservationist 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 submit signed quarterly and final report forms to the WDNR; and to submit signed grant reimbursement requests to the WDNR.

BE IT FURTHER RESOLVED that Polk County Board of Supervisors authorizes and delegates the discretion to the Golden Age Manor Administrator to, after consultation with the County Administrator, to provide for and to implement a compensation increase or bonus for 2016, should projections indicate that the ending balance, after receipts of all state aid, exceeds \$50,000.

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 15, 2016, 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. 41- 2016: Resolution to Adopt the Polk County Operating and Capital Budget for the Calendar Year 2017 and To Set the 2017 Tax Levy, by a majority vote of fifteen in favor and none against.

Appendix E: Changes from Budget Ceiling

County Board Policy and Technical Amendments to 2017 Budget			
Title	Recurrent	Capital/ One-time	Comments
Reverse 911	10,000		Funding for emergency communications/notification system
ATV signs		22,200	Funding for ATV signage on County roads
Economic Development	10,375		Additional funding for the Economic Development Corporation
Tourism	2,513		Additional funding for Polk County Tourism
Museum		10,000	Replace sewer line at Polk County Museum
Fair electrical		75,000	Upgrade and replace electrical systems at the County Fairgrounds
Community Referral Agency grant	10,000		Funding for domestic violence agency
Replace SAN network		60,000	Replace obsolete equipment for County Storage Area Network
WestCAP	1,340		Additional funding for programs
Highway state aid	(56,750)		Adjusts levy allocation to account for add'l aid
Adjustment to levy limit	(429)		Change in state certification
Corp Counsel (Child Support state aid)	19,927		Adjusts for final aid figures
Land and Water state aid		(2,000)	Adjusts for final aid figures
Parking LED Lighting	40,000		Funding for energy improvements (Asset Fund)
Recycling Center Roof/Bins	50,000		Funding for recycling center (Asset Fund)

Change from 2017 Ceilings, Administration Budget Recommendation

Department	Fund	2017 Proposed Budget Levy	2017 Original Ceiling Levy	Difference	Explanation for Variations
Administration	101	\$ (3,055,928)	\$ (3,304,958)	\$ 249,030	Revenues: Decrease in Other Taxes 200,000 due to drop in real estate tax recovery. Increase IN Public Charge for Services 20,000 due to aged accounts receivable recovery. Expenses: Increase in Personnel Services 66,428 due to reallocation of salary from Community Services of .5FTE 22,767, increase in insurance/benefits 24,660 and an adjustment to worker's comp premium from fixed charges of liability insurance premium 19,000 . Increase in Contractual Services 21,602 due to audit requirements. Decrease in Fixed Charges 19,000 due to reallocation of premiums form liability insurance to worker's comp insurance.
Administration	102	\$ 181,757	\$ -	\$ 181,757	Allocation to contingency fund
Administration	110	\$ 292,061	\$ 292,061	\$ -	Asset Fund Projects: \$40,000 LED/Wall Packs Lighting, 40,000 Recycling Roof, 10,000 Recycling Bins, 150,000 Citizen Centered Government.
Administration	301	\$ 3,160,000	\$ 3,160,000	\$ -	
Administration	457	\$ 183,255	\$ -	\$ 183,255	Funding earmarked for 911
ADRC	212	\$ 110,785	\$ 110,785	\$ -	Expense: Decrease in salaries 34,363 and increase in insurance/benefits 25,348.
Parks, Buildings, Solid Waste	101	\$ 1,626,575	\$ 1,621,565	\$ 5,010	Revenue: Increase in Public Charge for Services 10,000 due to recycling revenue. Expense: Increase in Personnel Services 5,010 is salary decrease 13,275 and increase in insurance/benefits 18,285. Increase in Cost Reallocation 10,000 payment to Asset Protection and Investment fund for Recycling roof and bins. 140 fund decrease in salaries 307 and increase in insurance/benefits 2,127. 243 Trails fund Revenue: Increase in State Aids 128,683. Expenses: Increase in Contractual Services 128,846 for Cattail Trail Improvement. Reduction in Supplies and Expenses 164.
Circuit Court	101	\$ 670,867	\$ 671,116	\$ (249)	Expenses: Personnel Services -30,249 due to salaries decrease 5,824 and insurance/benefits of 24,424. Contractual Services 30,000 is an increase in attorney services and family court commissioner of 15,000 each.
Corp Counsel/Child Support	101	\$ 283,738	\$ 274,374	\$ 9,364	Revenues: Increase of State Aids 19,268. Decrease of Public Charge for Services of 390. Expenses: Personnel Costs increase 20,734 due to increased salaries of 844 and insurance/benefits of 19,889. Contractual services increased 550. Supplies and Expenses 1,357 increased. Capital Outlay of 5,600 which will be reclassified from capital to contractual.
County Clerk	101	\$ 339,822	\$ 368,486	\$ (28,664)	Expenses: Personnel Services increases 1,911 due to an increase in salaries 1,505 and increase in insurance/benefits 405. Contractual Services savings of 30,575 due to lower election costs.
District Attorney	101	\$ 419,755	\$ 407,651	\$ 12,104	Expenses: Personnel Services 12,103 due to a decrease in salaries 117 and increase in insurance/benefits 12,221.
Emergency Management	101	\$ -	\$ 51,967	\$ (51,967)	Merged into Law Enforcement budget
Employee Relations	101	\$ 400,683	\$ 394,983	\$ 5,700	Expenses: Increase in Personnel Services 5,699 due to insurance/benefits increase.
Fair	101	\$ 22,924	\$ 22,924	\$ -	
Forestry	101	\$ (67,798)	\$ (70,796)	\$ 2,998	Expenses: Personnel Services increase 2,997 due to salary increase (technical correction for step adjustment) 2,498 and increase insurance/benefits of 498.
Highway	701	\$ 3,202,020	\$ 3,273,676	\$ (71,656)	Revenues: Reduction in State Aids 108,592. Expenses: Operation increases 10,000 due to FAS Road Construction. Personnel Services decreased 235,165 due to decrease in salaries 75,847 and insurance/benefits and labor allocation 159,317. Contractual Services decreased 9,182. Supplies & Expenses increased 947. Fixed charges increased 43,320 due to depreciation and insurance. Cost Reallocation decrease 162,545 due to lower fuel costs and reduced rentals.

Change from 2017 Ceilings, Administration Budget Recommendation

Department	Fund	2017 Proposed Budget Levy	2017 Original Ceiling Levy	Difference	Explanation for Variations
Human Services	211	\$ 3,610,540	\$ 3,975,556	\$ (365,016)	Expenses: Personnel Services: Savings from lower salaries on new hires and health insurance and additional revenue offsets; also removes two clerical positions (board will consider 2 FTE addition for Economic Support staff). Because of a total revision of the general ledger and budget in 2016, the 2017 budget has changes do to reclassifications to reallocate revenues and expenses.
Information Technology	101	\$ 585,744	\$ 590,325	\$ (4,581)	Revenues: Intergovernmental Revenue decrease 851. Expenses: Personnel Services decreased 28,857 due to salary savings from lower salaries on new hires \$8,334 and decreased insurance/benefits \$20,520; Contractual Services 23,425 due to increase in operational software.
Land & Water Resources	101	\$ 359,454	\$ 354,268	\$ 5,186	Revenues: Public Charge for Services/Intergovernmental Revenue 11,500 was reallocated. Expenses: Personnel Services increase 5,186 due to salary increase for market adjustment 4,515 and insurance/benefits increase 670.
Land Information	101	\$ 416,662	\$ 401,452	\$ 15,210	Revenues: State Aids increased 26,000. Intergovernmental Revenue decrease 5,000. Other Financing Sources decrease 20,000. Expenses: Personnel Services increase 15,211 due to decrease in salaries 4,092 and increase in insurance and benefits 19,303. Contractual Services increase of 1,000.
Law Enforcement/Emergency Management	101	\$ 7,268,378	\$ 7,490,529	\$ (222,151)	Law Enforcement and Emergency Management have been merged into one department for 2017. Revenues: State Aids increased 82,381. Misc. Revenue decreased 1,000. Expenses: Personnel Service decreased 181,439 due to lower salaries 116,091 and increase insurance/benefits 168,027. Contractual Services increase 57,117. Supplies & Expenses decreased 24,049. Fixed Charges increased 600. Capital Outlay increased 7,000 due to vehicle costs Savings from payroll \$258 and insurance/benefits \$21,407 offset by public charge for services increase of \$21,150.
Lime		\$ -	\$ -	\$ -	
Medical Examiner	101	\$ -	\$ 106,336	\$ (106,336)	Merged into Public Health budget
Museum	101	\$ 20,796	\$ 17,796	\$ 3,000	Levy increased to include \$3,000 for insuring collection.
Outside Agencies	101	\$ 136,046	\$ 136,046	\$ -	
Community Services - Public Health	101	\$ 857,932	\$ 759,388	\$ 98,544	Public Health and Medical Examiner were merged for the 2017 budget. Revenues: The levy increase in levy of \$98,544 was merging the medical examiner's budget into public health. State aid increase of \$9,493, license and fees \$45,000. Decrease of public charge for services of \$42,362 (decrease in prenatal \$21,354, immunization \$7,651, family planning \$47,005, B-3 \$2,227 with increases in environmental \$22,328, public health nurse to jail \$10,000, prevention \$3,547). Intergovernmental revenue decreased \$17,032 (tobacco \$9,008 and coulee preparedness \$8,024). Expenses: Payroll costs decreased by 0.9 FTE; Medical Examiner budget merged with Public Health budget - ME budget adjustment for on-call/hourly rate for Deputy ME's (compliance issue) \$8,219 and decrease insurance/benefits \$16,102. Increase in operating expenses \$998. Increase in other professional services \$111,350 (\$33,838 in WHEAP, 11,272 Environmental Services, \$6234 Prevention, \$9,110 WIC, \$46,460 ME because of merging budgets, and \$4,436 adjustment from miscellaneous grants. Reduction in supplies and expenses \$6,723, fixed charges \$104, and grants contributions of \$2,000.
Community Services - Public Health	218	\$ 128,073	\$ 128,073	\$ -	

Change from 2017 Ceilings, Administration Budget Recommendation

Department	Fund	2017 Proposed Budget Levy	2017 Original Ceiling Levy	Difference	Explanation for Variations
Register of Deeds	101	\$ (34,638)	\$ (27,952)	\$ (6,686)	Revenues: Other Taxes increased 40,000. Expenses: Personnel Services increased 3,314 due to increased costs from salaries \$2,512 and insurance/benefits increased \$800. Contractual Services increased 30,000 due to services for online software by \$30,000.
Treasurer	101	\$ 50,831	\$ 42,171	\$ 8,660	Expenses: Personnel Services increased 8,660 due to decrease from lower salaries \$2,899, increase insurance/benefits \$11,560.
UW Extension	101	\$ 278,253	\$ 271,727	\$ 6,526	Expenses: Personnel Services increased 6,526 due to insurance/benefits increased \$6,526. Reclassification of \$3,807 from contractual services to supplies \$ expenses.
Veterans Services	101	\$ 163,266	\$ 163,149	\$ 117	Expenses: Personnel Services increased 117.
Total		\$ 21,611,853	\$ 21,682,699	\$ (70,846)	

Appendix F: Annotated 2017 – 2021 Capital Improvement Plan

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.

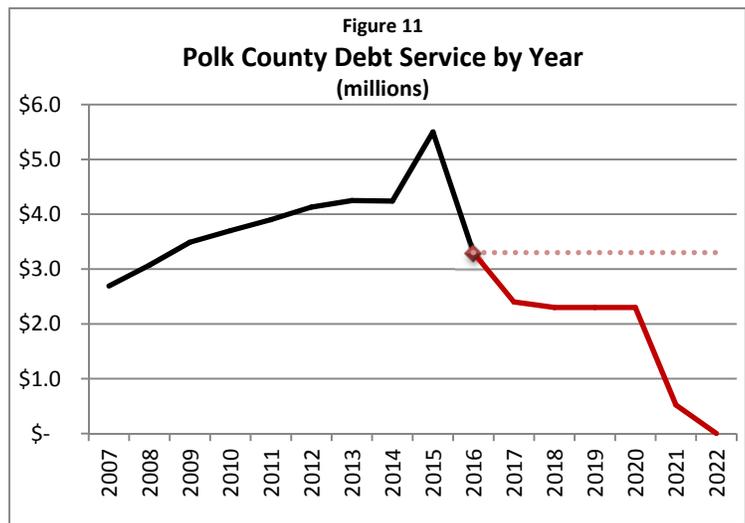
In each case, that evaluation includes a review of alternative methods of achieving the same goal, including an evaluation of the effect of not undertaking the project.

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 \$3.2 million (recommended, including one-time expenditure for 911 equipment) in 2017 to \$0.5 million in 2021 (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 not issued any new debt since 2007



and as the CIP itself indicates, this will 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 2017 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 2017, anticipating a reduction in the County’s levy for debt service beginning that year. The 2017 CIP for 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
5 Year Capital Improvement Plan Summary

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<u>Revenues</u>						
Fund Balance	69,000	63,500	-	700,000	73,200	905,700
Asset Protection & Investment	966,745	-	250,000	-	250,000	1,466,745
Levy (Property Tax)	1,776,755	1,499,000	1,634,000	1,572,000	1,631,000	8,112,755
State Transportation Aids	1,314,200	1,200,000	1,400,000	1,323,000	1,400,000	6,637,200
GAM Revenues	200,000	200,000	200,000	200,000	200,000	1,000,000
Unfunded	-	1,447,000	187,300	932,300	1,561,300	4,127,900
Grants	-	158,000	-	158,000	-	316,000
Lime Revenues	10,200	45,000	50,000	85,000	50,000	240,200
Park and Lake Funds	45,000	45,000	27,000	45,000	25,000	187,000
Total Revenue	\$4,381,900	\$4,657,500	\$3,748,300	\$5,015,300	\$5,190,500	\$22,993,500
<u>Expenditures</u>						
A) IT Items	90,000	85,000	-	-	110,000	285,000
B) Vehicles	680,000	657,000	743,000	755,000	795,500	3,630,500
C) Other Capital Equipment	1,343,200	515,500	608,000	330,000	610,000	3,406,700
D) Road Construction / Repairs	1,892,200	2,500,000	1,900,000	2,600,000	2,359,200	11,251,400
E) Facilities, Furniture & Equipment	331,500	855,000	458,300	1,285,300	1,290,800	4,220,900
F) Parks, Museum, Fair	45,000	45,000	39,000	45,000	25,000	199,000
Total Expenditures	\$ 4,381,900	\$ 4,657,500	\$ 3,748,300	\$ 5,015,300	\$ 5,190,500	\$ 22,993,500

Future operating budget impacts:

See sections for each individual department and summary table, following

Polk County
5 Year Capital Improvement Plan Highway Department Summary

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<u>Revenues</u>						
Fund Balance	69,000	63,500	-	700,000	73,200	905,700
Levy (Property Tax)	1,140,000	1,130,000	1,195,000	1,195,000	1,140,000	5,800,000
State Transportation Aids	1,314,200	1,200,000	1,400,000	1,323,000	1,400,000	6,637,200
Grants	-	158,000	-	158,000	-	316,000
Unfunded	-	600,000	-	-	500,000	1,100,000
Total Revenue	\$2,523,200	\$3,151,500	\$2,595,000	\$3,376,000	\$3,113,200	\$14,758,900

Expenditures**B) Vehicle Replacement**

Plow/Haul Trucks w/attachments	385,000	395,000	400,000	405,000	210,000	1,795,000
Supervisor's Vehicle	30,000	32,000	-	-	32,000	94,000
Crew Truck	45,000	-	-	48,000	48,000	141,000
Foreman Truck	30,000	-	-	-	32,000	62,000
2-Ton Truck	-	-	65,000	-	-	65,000
Hook Truck	-	-	-	-	160,000	160,000
Tractor/Semi	-	-	-	100,000	-	100,000
Subtotal	\$ 490,000	\$ 427,000	\$ 465,000	\$ 553,000	\$ 482,000	\$ 2,417,000

C) Other Capital Equipment

Brush Chipper	-	38,000	-	-	-	38,000
Culvert/Sewer Jetter	12,500	-	-	-	-	12,500
Power Boom	-	-	-	40,000	-	40,000
Front End Loader	-	135,000	-	-	-	135,000
Crack Sealer	-	-	-	58,000	-	58,000
Mulcher/Hydro Seeder	-	-	-	30,000	-	30,000
Tractor Loader Backhoe	-	-	-	-	120,000	120,000
Patch Trailer	-	-	-	-	18,000	18,000
Tractor (Farm-Type)	-	-	-	95,000	-	95,000
Mower (Boom)	60,000	-	-	-	-	60,000
Mower (Pull Type)	-	-	-	-	64,000	64,000
Router (Self Propelled)	18,500	18,500	-	-	-	37,000
Message Arrow Board	-	33,000	-	-	-	33,000
Skid Loader	-	-	-	-	30,000	30,000
Spray Patch Trailer	50,000	-	-	-	-	50,000
Spray Patch (Truck Mounted)	-	-	230,000	-	-	230,000
Trench Roller	-	-	-	-	40,000	40,000
Subtotal	\$ 141,000	\$ 224,500	\$ 230,000	\$ 223,000	\$ 272,000	\$ 1,090,500

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
D) Road Projects						
CTH J1X1/CC2-Chip Seals	223,200	-	-	-	-	223,200
CTH J3-Prep Work	720,000	-	-	-	-	720,000
CTH W2-Thin Overlay (2")	240,000	-	-	-	-	240,000
CTH G4 & G4.1-Mill/Overlay	217,000	-	-	-	-	217,000
CTH G6-Thin Overlay	492,000	-	-	-	-	492,000
CTH D2-Pulverize/Pave (Part1)	-	975,000	-	-	-	975,000
CTH N1/Y2-Chip Seals	-	216,000	-	-	-	216,000
CTH J1-Bridge 48-0006 ROW	-	600,000	-	-	-	600,000
CTH JJ1/A1.2/F1/D1.1 - Micro Surface	-	100,000	-	-	-	100,000
CTH E5 - Overlay	-	609,000	-	-	-	609,000
CTH K1-Culverts/Prep Work	-	-	50,000	-	-	50,000
CTH V1 - Culverts/Ditching	-	-	178,000	-	-	178,000
CTH D2-Pulverize/Pave (Part2)	-	-	473,000	-	-	473,000
CTH A2/A3 - Chip Seal	-	-	179,500	-	-	179,500
CTH Z2-Chip Seal	-	-	9,500	-	-	9,500
CTH W4-Chip Seal	-	-	135,000	-	-	135,000
CTH G5-Thin Overlay (1.5")	-	-	875,000	-	-	875,000
CTH Z1 - Prep Work	-	-	-	45,000	-	45,000
CTH M1-Mill & Overlay (80/20%)	-	-	-	700,000	-	700,000
CTH W3-Overlay	-	-	-	700,000	-	700,000
CTH W1/E1H2-Chip Seal	-	-	-	308,000	-	308,000
CTH K1-Pulverize & Pave	-	-	-	737,000	-	737,000
CTH N1-Overlay West End	-	-	-	110,000	-	110,000
CTH GG1-Chip Seal	-	-	-	-	118,200	118,200
CTH I1/M2/M3 - Chip Seal	-	-	-	-	240,000	240,000
CTH H1 - Chip Seal	-	-	-	-	116,000	116,000
CTH F2-Wapogasset Box Culvert	-	-	-	-	500,000	500,000
CTH C2-Overlay	-	-	-	-	460,000	460,000
CTH V1-Overlay	-	-	-	-	925,000	925,000
Subtotal	\$ 1,892,200	\$ 2,500,000	\$ 1,900,000	\$ 2,600,000	\$ 2,359,200	\$ 11,251,400
Total	\$ 2,523,200	\$ 3,151,500	\$ 2,595,000	\$ 3,376,000	\$ 3,113,200	\$ 14,758,900

* Road Projects Costs are only reflective of the County's portion only.

NOTE: THIS BUDGET DOES NOT INCLUDE FUNDING FOR A NEW HIGHWAY FACILITY AS THAT IS TO BE FUNDED THROUGH A SEPARATE BOND ISSUE LATE IN 2017 OR EARLY 2018

Current and future operating budget impacts:

Vehicle (B) and equipment (C) are timed to prevent an increase in repair costs and operational issues due to equipment down time. Deferral of these expenditures could result in repair costs, rental costs, and increased fuel consumption due to energy efficiency improvements in newer vehicle models.

Road projects (D) are budgeted so as to maintain the current quality of the County's road system, with a PASER rating of 7.0, considered to be "good" condition. Deferral of such expenditures would result in a deterioration of the County's highway system with eventually higher future costs for repair or reconstruction. The amount of construction is consistent with the capacity of the County work crews; acceleration or delay of projects will result in higher overtime or idle workers, respectively.

Facility improvements (E) reflect a major reconstruction or rebuilding of the central Highway Department facility; a new or modernized facility will reduce operating budgets through energy efficiency, proper storage and increased life expectancy for equipment along with lower repair costs, improved storage and access to repair parts and improved equipment leading to lower downtime, and increased operational efficiencies. Deferral of this project would result in escalating building repair costs, continued high maintenance costs and increased potential for significant structural failure.

Polk County
5 Year Capital Improvement Plan Land Information Department Summary

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<u>Revenues</u>						
Unfunded	-	85,000	-	-	-	85,000
Total Revenue	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ 85,000
<u>Expenditures</u>						
Zoning						
A) IT Items						
GPS Equipment	-	85,000	-	-	-	85,000
Subtotal	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ 85,000
Total	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ 85,000

Current and future operating budget impacts:

IT equipment (A) includes more precise GPS equipment. This expenditure will reduce operating budgets by increasing the productivity of the County's surveying program, including savings in other departments such as the Highway Department and Parks. Deferral of this expenditure will delay these savings; acceleration of these projects will allow these savings to occur earlier.

Polk County
5 Year Capital Improvement Plan Lime Quarry Summary

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<u>Revenues</u>						
Asset Protection & Investment	-	-	250,000	-	250,000	500,000
Lime Revenues	10,200	45,000	50,000	85,000	50,000	240,200
Total Revenue	\$ 10,200	\$ 45,000	\$ 300,000	\$ 85,000	\$ 300,000	\$ 740,200
<u>Expenditures</u>						
C) Other Capital Equipment						
Replace JD Loader	-	-	300,000	-	300,000	600,000
Building Repairs	-	15,000	-	-	-	15,000
Replace Rock Conveyor	-	30,000	-	-	-	30,000
Radial Conveyor	-	-	-	60,000	-	60,000
Replace Water Truck	-	-	-	25,000	-	25,000
Tires	10,200	-	-	-	-	10,200
Subtotal	\$ 10,200	\$ 45,000	\$ 300,000	\$ 85,000	\$ 300,000	\$ 740,200
Total	\$ 10,200	\$ 45,000	\$ 300,000	\$ 85,000	\$ 300,000	\$ 740,200

Polk County
5 Year Capital Improvement Parks & Forestry, Buildings& Solid Waste Department Plan Summary

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<u>Revenues</u>						
Levy (Property Tax)	173,500	175,000	175,000	175,000	175,000	873,500
Park and Lake Funds	45,000	45,000	27,000	45,000	25,000	187,000
Unfunded	-	337,000	187,300	932,300	1,061,300	2,517,900
Asset Protection & Investment	50,000	-	-	-	-	50,000
Total Revenue Available	\$ 268,500	\$ 557,000	\$ 389,300	\$ 1,152,300	\$ 1,261,300	\$ 3,578,400
<u>Expenditures</u>						
B) Vehicles						
Recycling truck	-	-	80,000	-	80,000	160,000
Plow	-	-	-	-	7,500	7,500
Truck Dump with plow	-	36,000	-	-	-	36,000
Subtotal Vehicles	\$ -	\$ 36,000	\$ 80,000	\$ -	\$ 87,500	\$ 203,500
C) Other Equipment						
Skid Steer recycling	25,000	-	-	-	28,000	53,000
Skid Steer Bldgs	-	28,000	-	-	-	28,000
Forklift	-	25,000	-	-	-	25,000
Snowmobile	-	-	12,000	-	-	12,000
ATV Forester	-	7,000	-	-	-	7,000
Gator	12,000	-	-	-	-	12,000
Lawnmower Riding	-	10,000	-	10,000	-	20,000
Janitorial Equipment	-	6,000	-	6,000	-	12,000
Open top Recycling Bin	10,000	-	-	-	10,000	20,000
Flail Mower	10,000	-	-	-	-	10,000
Trailer	-	-	-	6,000	-	6,000
Tractor	35,000	-	-	-	-	35,000
Subtotal Equipment	\$ 92,000	\$ 76,000	\$ 12,000	\$ 22,000	\$ 38,000	\$ 240,000

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
E) Facility Improvements						
Remodel of Gov Center	-	-	-	1,000,000	-	1,000,000
Parking Lots JC/ADC	-	-	-	-	-	-
Gov't Center	35,000	-	35,000	-	-	70,000
Justice Center	-	40,000	40,000	-	-	80,000
ADC	-	25,000	-	-	-	25,000
School	-	-	25,000	-	-	25,000
Recycling Center	-	-	40,000	-	-	40,000
LEC Garage Floor Repair	-	20,000	-	20,000	-	40,000
Sidewalk/Entrances	5,000	-	5,000	-	5,000	15,000
Update Metsys	-	-	-	7,000	-	7,000
Convert Gov't Center						
Steam Boiler to Hot Water	-	-	-	-	768,000	768,000
Cameras Replacement	5,500	5,500	5,500	5,500	5,000	27,000
Laundry Jail Equipment	-	-	7,800	-	7,800	15,600
Jail Kitchen Equipment	-	-	-	7,800	-	7,800
Roof at School Main	-	32,000	-	-	-	32,000
Roof at Gov't Center Pent House	18,000	-	-	-	-	18,000
Roof at Recycling	40,000	-	-	-	-	40,000
Recycling Air handler	-	22,000	-	-	-	22,000
Recycling Air Cond & Furnace sort	-	14,500	-	-	-	14,500
Magnet	-	-	15,000	-	-	15,000
Bailer at Recycling	-	-	-	-	200,000	200,000
Conveyer at Recycling	-	-	50,000	-	-	50,000
Conveyer at Recycling						
Comingle	-	65,000	-	-	-	65,000
Update Phone System 1 Phase	-	125,000	-	-	125,000	250,000
Recycling Garage Doors	-	6,000	-	-	-	6,000
Update Identipass	-	-	5,000	-	-	5,000
Caulking	28,000	-	30,000	-	-	58,000
Heat Exchanger Pool	-	-	-	15,000	-	15,000
Pool Mechanical Paint Tile Etc.	-	25,000	-	30,000	-	55,000
Shed Addition	-	20,000	-	-	-	20,000
Facility Total	\$ 131,500	\$ 400,000	\$ 258,300	\$ 1,085,300	\$ 1,110,800	\$ 2,985,900

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
F) Parks						
Snowmobile for Ski Trail	-	-	12,000.00	-	-	12,000.00
Update Playground	-	5,000.00	-	-	25,000.00	30,000.00
Gandy Dancer Trail Imprv	20,000.00	-	-	-	-	20,000.00
Expand Trail Network	-	-	12,000.00	-	-	12,000.00
Replace Concrete Boat Landing	-	-	-	20,000.00	-	20,000.00
Kennedy Trail	-	15,000.00	15,000.00	-	-	30,000.00
Parking Lot Kennedy	25,000.00	-	-	25,000.00	-	50,000.00
Vault Toilet	-	25,000.00	-	-	-	25,000.00
Parks Total	\$ 45,000	\$ 45,000	\$ 39,000	\$ 45,000	\$ 25,000	\$ 199,000
F) Fair						
Grandstand	-	-	-	-	-	-
Fair Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F) Museum						
Roof	-	-	-	-	-	-
Museum Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Total	\$ 268,500	\$ 557,000	\$ 389,300	\$ 1,152,300	\$ 1,261,300	\$ 3,628,400

Current and future operating budget impacts:

Equipment (C) and Vehicle (B) purchases are timed to maximize trade-in value and prevent an increase in repair costs and operational issues due to equipment down time. Deferral of these expenditures could increase repair costs and result in reduced fuel efficiency savings.

Facility improvements (E and F) are timed to delay deterioration (parking lots, roofing, elevator, telephone system, conveyor and bailer) and prevent future, more expensive repairs and costs due to down time and to improve energy efficiency (LED lighting). Deferral of these expenditures would increase costs; acceleration is either unnecessary or, for energy projects, would result in earlier savings in operating budgets. Fair grandstand replacement (F) is timed to prevent major structural repairs, as is the Parks boat landing (E). Deferral of either would result in substantially increased future costs.

Polk County
5 Year Capital Improvement Plan Law Enforcement Department Summary

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<u>Revenues</u>						
Levy (Property Tax)	373,255	194,000	264,000	202,000	316,000	1,349,255
Unfunded	-	170,000	-	-	-	170,000
Asset Protection & Investment	916,745	-	-	-	-	916,745
Total Revenue	\$ 1,290,000	\$ 364,000	\$ 264,000	\$ 202,000	\$ 316,000	\$ 2,436,000
<u>Expenditures</u>						
Sheriff						
A) IT Items						
Upgrade New World-Enterprise	-	-	-	-	110,000	110,000
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ 110,000
B) Vehicles						
Squad Cars	190,000	194,000	198,000	202,000	206,000	990,000
Subtotal	\$ 190,000	\$ 194,000	\$ 198,000	\$ 202,000	\$ 206,000	\$ 990,000
C) Other Equipment						
911 System & Service	1,100,000	-	-	-	-	1,100,000
Microwave Equipment Replace	-	-	-	-	-	-
Apex Upgrade	-	170,000	-	-	-	170,000
Interview Rooms Equip & update	-	-	66,000	-	-	66,000
Subtotal	\$ 1,100,000	\$ 170,000	\$ 66,000	\$ -	\$ -	\$ 1,336,000
Total	\$ 1,290,000	\$ 364,000	\$ 264,000	\$ 202,000	\$ 316,000	\$ 2,436,000

* There will be an unknown expenditure for the NexGen Delivery upgrade

Current and future operating budget impacts:

Vehicle (B) purchases are timed to maximize trade-in value and prevent an increase in repair costs and operational issues due to equipment down time. Deferral of these expenditures could increase repair costs and overall fleet costs.

Other equipment (C) expenditures are scheduled to improve services as quickly as possible and increase efficiencies (next generation 911 and improved data transfer to field offices); their deferral would delay efficiency improvements and so increase operating budget costs.

Polk County
5 Year Capital Improvement Plan Golden Age Manor Summary

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<u>Revenues</u>						
GAM Revenues	200,000	200,000	200,000	200,000	200,000	1,000,000
Unfunded	-	255,000	-	-	-	255,000
Total Revenue	\$ 200,000	\$ 455,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,255,000
<u>Expenditures</u>						
B) Vehicle Replacement						
Truck	-	-	-	-	20,000	20,000
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
E)						
Facility Improvements						
Room Upgrade	30,000	30,000	30,000	30,000	30,000	150,000
Remodel Nurses Stations	-	-	40,000	20,000	20,000	80,000
Roof	-	60,000	-	-	-	60,000
Boiler upgrade	-	365,000	-	-	-	365,000
Nurses Call Station	60,000	-	60,000	-	-	120,000
Corridor Remodel	-	-	40,000	60,000	-	100,000
Flooring	20,000	-	20,000	50,000	20,000	110,000
Patient Lifts	12,000	-	-	20,000	-	32,000
Sidewalks	10,000	-	-	-	-	10,000
Kitchen Equipment	-	-	-	20,000	-	20,000
AC units for offices	50,000	-	-	-	-	50,000
Laundry Equipment	10,000	-	10,000	-	10,000	30,000
Whirlpool	-	-	-	-	40,000	40,000
Dining Room Tables/Chairs	-	-	-	-	60,000	60,000
Lawnmower w/snow blower	8,000	-	-	-	-	8,000
Subtotal	\$ 200,000	\$ 455,000	\$ 200,000	\$ 200,000	\$ 180,000	\$ 1,235,000
Total	\$ 200,000	\$ 455,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,255,000

Current and future operating budget impacts:

Facility improvements (E) reflect the ongoing capital expenditures needed to maintain the physical quality of the nursing home as an attractive location for residents. Deferral of these improvements could result in lower occupancy due to competition from other providers. The boiler upgrade also increases energy efficiency; its deferral would prevent these savings.

Polk County
5 Year Capital Improvement Plan Department of IT Summary

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<u>Revenues</u>						
Levy (Property Tax)	90,000	-	-	-	-	90,000
Total Revenue	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
<u>Expenditures</u>						
A) IT Items						
Servers	90,000	-	-	-	-	90,000
Subtotal	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Total	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000

Current and future operating budget impacts:

IT items (A) reflect a capital expenditure needed to maintain operations of the County's information systems. Deferral of this improvement could result in reduced efficiency and increased costs and delays.

APPENDIX G

LONG-TERM OBLIGATIONS, POLK COUNTY WISCONSIN

Governmental Activities	Year	Principal	Interest	Total
General Obligation Refunding Bonds.	2017	1,860,000	396,055	2,256,055
\$18,500,000 issued 3/15/05, Due 12/1/21	2018	2,010,000	325,375	2,335,375
Interest at 3.00% - 5.00%	2019	2,140,000	229,900	2,369,900
	2020-2021	<u>2,700,000</u>	<u>152,000</u>	<u>2,852,000</u>
Total GO Debt outstanding 1/1/2017		8,710,000	1,103,330	9,813,330
Operating Leases				
Leases for use of various equipment and	2017			52,494
vehicles, minimum lease payments	2018			<u>53,000</u>
				105,494

¹ Refunded two obligations: (1) \$17.3 million 2/1/2001 bond to construct and equip a justice center (\$14.8m) and an adult development center (\$1.6m), (2) \$12.1 million bond for justice center (\$4.2m) and adult development center (\$0.5) additional costs and a new human

Appendix H

Asset Protection and Internal Investment Fund Loan Repayment Schedule

Department	Item	Rationale	Repayment source	Transactions	2016 2017 2018 2019 2020 2021 Total						
					2016	2017	2018	2019	2020	2021	Total
Law Enforcement	Maintenance agreement for towers	Prepayment savings	Operating budget	Loan amount			400,000				739,138
				Payment	67,828	67,826	80,000	80,000	80,000	80,000	659,138
				Ending balance	67,826	-					
Lime Quarry	Front-end loader	Capital replacement need	Quarry revenues	Loan amount			150,000				263,000
				Payment	-	-	50,000	50,000	50,000		263,000
				Ending balance	-	-					
Human Services	Software update	Improved billing and lower staffing	Operating budget reductions	Loan amount	-	-	-	-			134,000
				Payment							134,000
				Ending balance	-	-	-	-			
GAM	Boiler		Energy savings and depreciation	Loan amount		-					-
				Payment	-	-	-	-	-	-	-
				Ending balance	-	-	-	-	-	-	-
Law Enforcement	Patrol boat	Capital need and state aid reimbursement	State DNR funding	Loan amount	-	-	-				21,000
				Payment	4,200	4,200	4,200	4,200	4,200		21,000
				Ending balance	16,800	12,600	8,400	4,200	-		
Clerk of Court	Videoconference equipment	Savings in transportation and telephone costs	Transportation and telephone costs (in IT)	Loan amount							14,898
				Payment							15,000
				Ending balance							
Golden Age Manor	Bond refinancing	Refinancing savings; level debt service	Uniform payments	Loan amount							616,581
				Payment	109,005	134,000	134,000	134,000	30,364		616,581
				Ending balance	432,364	298,364	164,364	30,364	-		
Lime Quarry	Front-end loader	Capital replacement need	Quarry revenues	Loan amount							132,200
				Payment	50,000	32,200					132,200
				Ending balance	32,200	-					
Administration	Citizen Service Center	Improved efficiency and customer service	Efficiency savings	Loan amount	2,900	-					2,900
				Payment			TBD	TBD	TBD	TBD	-
				Ending balance	2,900	2,900					
Highway	Purchase Gravel Pit 2015	Savings in owning our gravel supply	Highway Expenses	Loan amount							100,000
				Payment	20,000	20,000	20,000	20,000	20,000		100,000
				Ending balance	80,000	60,000	40,000	20,000	-		
Buildings	Lighting projects	Improved efficiency and energy savings	Buildings utility costs	Loan amount	-						-
				Payment							-
				Ending balance	-	-	-	-	-	-	-
Buildings	Government Center LED Parking Lot Lightning 2016	Improved efficiency and energy savings	Buildings utility costs	Loan amount	-	40,000					40,000
				Payment							
				Ending balance	-	40,000	40,000	40,000	40,000	40,000	
Behavioral Health Clinic	Financial/Records Software 2016	Mandated records requirements	Increased billing opportunities	Loan amount	-						-
				Payment							-
				Ending balance	-	-	-	-	-	-	-
Behavioral Health Clinic	Clinic Restructuring & Interim Management 2016	Improve efficiency and services	Increased billing opportunities	Loan amount	-						-
				Payment							-
				Ending balance	-	-	-	-	-	-	-
Highway	Highway Building Stuch 2016	Feasibility study	Refinancing	Loan amount	28,825						28,825
				Payment							-
				Ending balance							
Recycling	Recycling Roof and 2 new bins		Refinancing	Loan amount		50,000					50,000
				Payment		10,000	10,000	10,000	10,000	10,000	50,000
				Ending balance		40,000	30,000	20,000	10,000	-	

		2016	2017	2018	2019	2020	2021
Asset protection and internal investment fund financial status	Beginning balance	269,879	650,603	1,120,890	819,090	1,067,290	1,211,854
	Levy	161,416	292,061	-	-	-	-
	General Fund transfers						
	Repayments	251,033	268,226	248,200	248,200	144,564	90,000
	Total resources	682,328	1,210,890	1,369,090	1,067,290	1,211,854	1,301,854
	Less: Expenditures	31,725	90,000	550,000			
	Ending balance	650,603	1,120,890	819,090	1,067,290	1,211,854	1,301,854

Appendix I: 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 nonspendable 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 beginning to decline, and it is predicted that it will again return to just over \$2.5 in the next two to three years based on 2016 repayment rates. This will have the effect of substantially increasing unassigned fund balance (as shown in Table 3) with consequences especially for future budgeting.

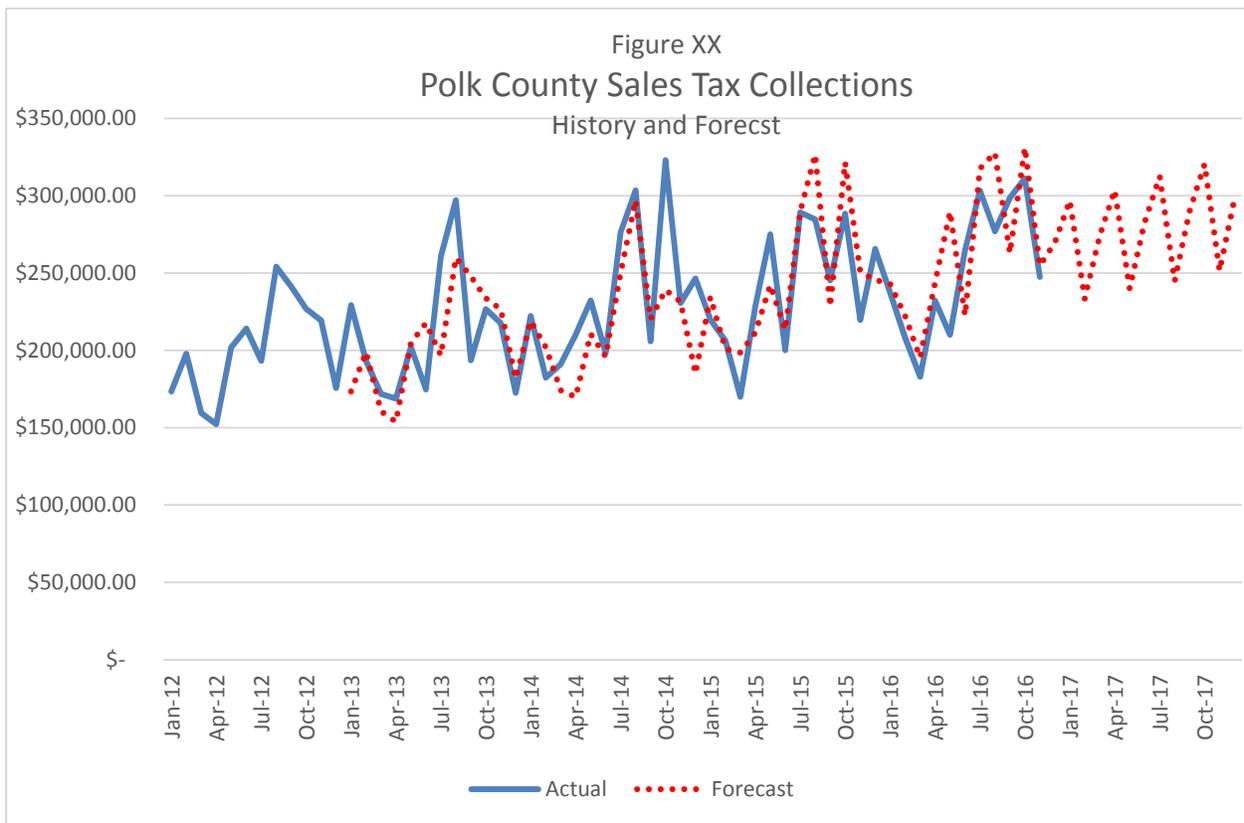
Public charge for services, the second-largest revenue source, consists of a variety of revenues, with the largest share, about three fourths of the total, revenue received by the County's nursing home, Golden Age Manor. That revenue itself is a mixture of Medical Assistance, Medicare, insurance and 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 12 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 J: Glossary

2015 ACTUAL - This entry reflects the actual County expenditures and personnel complement for that year.

2016 BUDGET - This entry on the budget pages details the budget and personnel complement as approved by the County Board on November 12, 2015 (year-end "Actual" numbers are not yet available).

2017 BUDGET - This entry on the budget pages details the budget and personnel complement as approved by the County Board on November 15, 2016.

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, 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: 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 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 Jobie Bainbridge, Clerk of Court jobie.bainbridge@wicourts.gov 1005 W Main Street, Suite 300 715-485-9241</p>	<p>Community Services Division (Public Health and Human Services) Gretchen Sampson, Director gretchens@co.polk.wi.us 100 Polk County Plaza, Suite 180 715-485-8500</p>
<p>Corporation Counsel/Child Support Jeff Fuge, Corporation Counsel jeff@co.polk.wi.us 1005 W Main St, Suite 100 715-485-9210</p>	<p>County Clerk Sharon Jorgenson, County Clerk countyclerk@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 Andrea Jerrick, Deputy County Administrator andrea@co.polk.wi.us 100 Polk County Plaza, Suite 229 715-485-9270</p>
<p>UW - Extension Charles Prissel and Gail Peavey, Co-department heads charles.prissel@ces.uwex.edu gail.peavey@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 Schöll 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 Todd A. Demers, Director toddd@co.polk.wi.us 100 Polk County Plaza, Suite 205 715-485-9220</p>
<p>Land Information Sara McCurdy saramm@co.polk.wi.us 100 Polk County Plaza, Suite 130 715-485-9170</p>	<p>Land & Water Resources Tim Ritten, Director timr@co.polk.wi.us 100 Polk County Plaza, Suite 120 715-485-8699</p>	<p>Law Enforcement, Polk County Sheriff's Office Sheriff Peter M. Johnson peterj@co.polk.wi.us 715-485-8300 1005 W Main Street, Suite 900</p>	<p>Lime Quarry David Peterson Manager davep@co.polk.wi.us 2023 50th Avenue Osceola, WI 54020 715-294-2351</p>
<p>Parks, Buildings, & Solid Waste Debra Peterson, Director debbiep@co.polk.wi.us 100 Polk County Plaza, Suite 10 715-485-9294</p>	<p>Register of Deeds Laurie Anderson, Register of Deeds laurieann@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 Richard Gates, VSO cvso@co.polk.wi.us 100 Polk County Plaza, Suite 70 715-485-9243</p>

All addresses are Balsam Lake, WI 54810 unless otherwise noted

