

Polk County

"GIFT OF THE GLACIERS"

Wisconsin



St. Croix River

2019 OPERATING AND CAPITAL BUDGET

POLK COUNTY

DEAN JOHANSEN

COUNTY BOARD CHAIR

JAY LUKE

FIRST VICE CHAIR

JOHN BONNEPRISE

SECOND VICE CHAIR



COUNTY BOARD OF SUPERVISORS

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

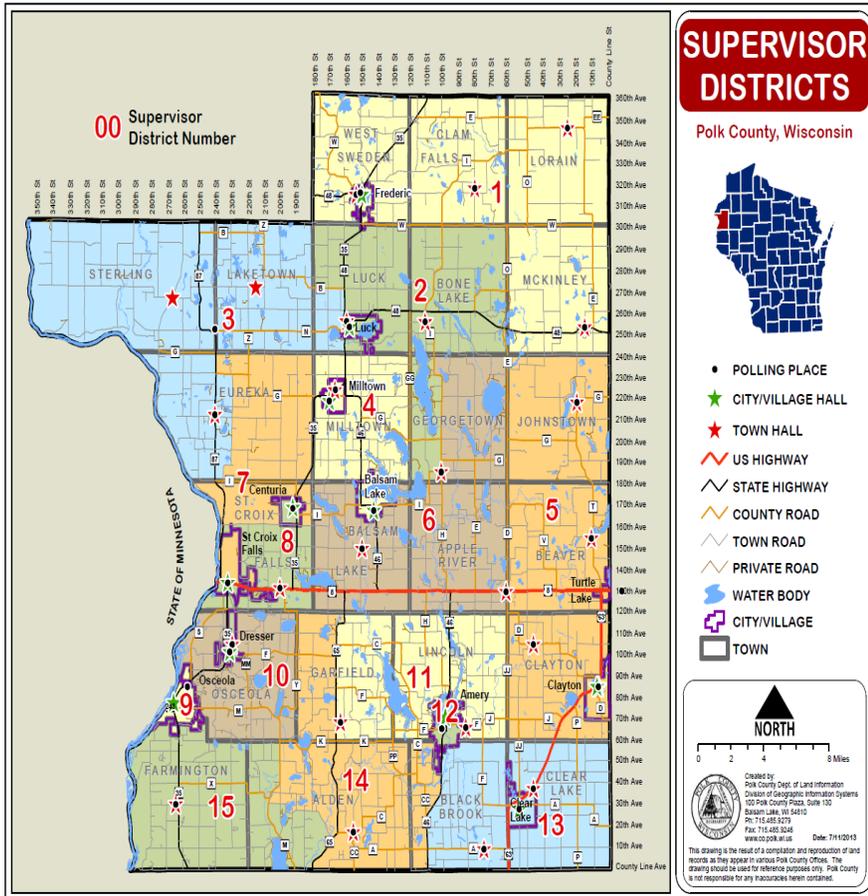


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About Polk County



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



Polk County Department of Administration

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

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Introduction

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

We are pleased to provide you the sixth comprehensive budget document in the history of Polk County and the second to fully incorporate the budget reforms begun seven years ago. This document is designed to give you detailed budget information in an accessible format and in one location. Polk County endeavors to follow the highest fiscal transparency standards possible; this budget documentation is in keeping with that effort. Two major criteria are public availability of information and open budget preparation, execution and reporting. This document, in addition to the Citizens Guide to the 2019 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,

Jeff Fuge

Interim County Administrator



ABOUT POLK COUNTY



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

Easily accessible from a major metropolitan area, Polk County benefits greatly from tourism and from the value added by its seasonal residents, both from their patronage of local businesses and from their investment in lakeshore and recreational property. Over three-fourths of the county's equalized property value is in residential real estate and tourism accounts for a significant share of the county's economy. Polk County also has a strong agricultural economy, and has become a regional center for health care, with education and health employment estimated at 4,177 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 3,716 jobs.

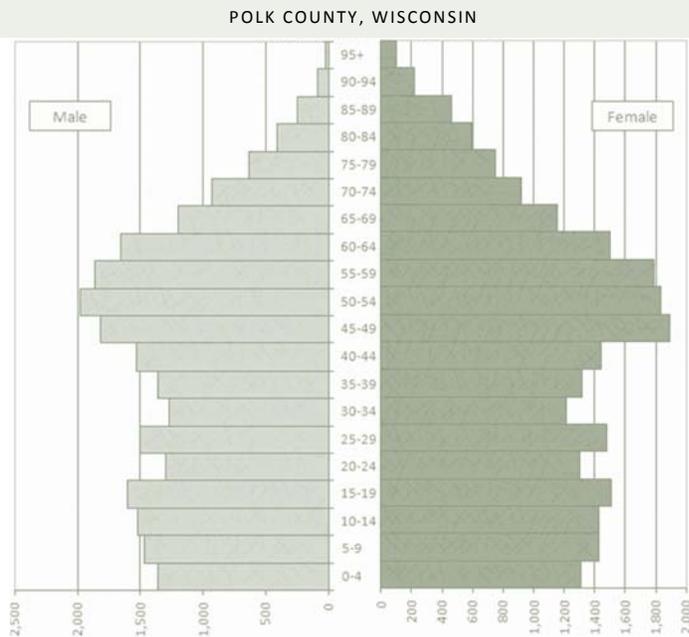
Polk County has a wealth of natural resources with over 400 lakes, the oldest State park in Wisconsin, Interstate State Park, and the newest, Straight Lake State Park, rolling hills, productive farmland, forests and streams, and is bordered on the west by a Federally-designated wild and scenic river. We are a county of libraries, with 10 separate municipal library systems and 279,081 library visits in 2017, and a county of schools, with eight local school districts offering full K through 12 education opportunities. Higher education is close by as well, with Indianhead Technical College providing vocational education at several satellite locations nearby and several four-year colleges a reasonable commute away from most parts of Polk County.



County Forest, Town of Lorain, Polk County

ABOUT POLK COUNTY

FIGURE 1
POPULATION BY AGE AND SEX, 2010



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

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

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

The County is also a 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.



Polk County Museum





Calendar Year 2019

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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.



Photo by Corby Stark

Quick facts:

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

County Organization and Services

Polk County provides services to its citizens in law enforcement, child support collection and child protection, transportation and nutrition for older citizens, maintains a 515 mile highway system, provides public health services including immunization and restaurant inspections, works to protect our natural resources including our groundwater and lakes, ensures orderly development through planning and zoning, operates the county detention center and court system, provides assistance to veterans, the elderly and disabled, operates a long-term care and rehabilitation facility, 6 county parks, a recycling center, and manages 17,144 acres of county forest. The county does so through the efforts of 437 full time employees organized into 23 departments and funded by a \$55 million annual budget.

Mission:
To serve and represent the public with integrity

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

Strategic Priorities:

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

Budget Quick View - County Operations



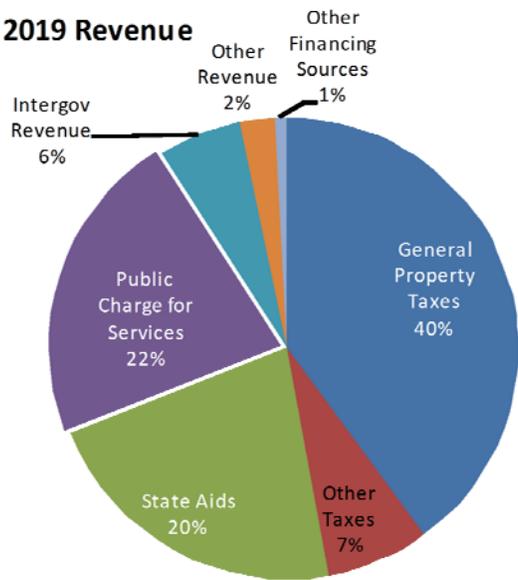
Area	Goal	2017 Actual	2018 Budget	2019 Budget
General Government	Administration	6,685,594	8,255,977	8,073,902
	Employee Relations County Clerk Corporation Counsel Information Tech. Treasurer Buildings/ Solid Waste	3,175,000	2,823,126	2,823,414
Public Safety & Public Works	Sheriff & EM Highway Clerk of Courts District Attorney	15,928,675	17,382,156	17,778,716
Health and Human Services	Community Services Public Health Golden Age Manor Child Support Veteran Service Office	22,228,766	22,290,676	23,092,274
Environmental Services	Land Information Land & Water Lime Quarry Register of Deeds Parks & Forestry UW Extension	4,535,950	3,215,237	3,257,468

The 2019 Budget: Where Your Tax Dollar Goes



Budget in Brief: Revenues and Expenditures

2019 Revenue



Revenues	2018	2019 Budget
General Property Tax	21,854,342	21,961,981
Other Taxes	3,736,145	3,941,600
State Aids	10,961,051	12,111,961
Public Charge for Services	12,053,445	11,989,905
Intergovernmental Revenue	3,080,715	3,178,952
Other Revenue	1,331,434	1,349,531
Other Financing Sources	359,340	482,422
Total Resources	53,376,472	55,363,277

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	2018	2019 Budget
Personnel	30,705,150	32,071,397
Professional Services	8,506,215	9,567,287
Supplies & Expenses	6,563,963	5,385,267
Fixed Charges	1,577,743	2,396,071
Debt Service	2,823,126	2,823,414
Capital Outlay	2,449,631	1,371,750
Other	1,690,222	1,902,509
Total Expenditures	54,316,050	55,517,695

Did you know?

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

Examples of Expenditures:

Professional Services: Medical services for clients

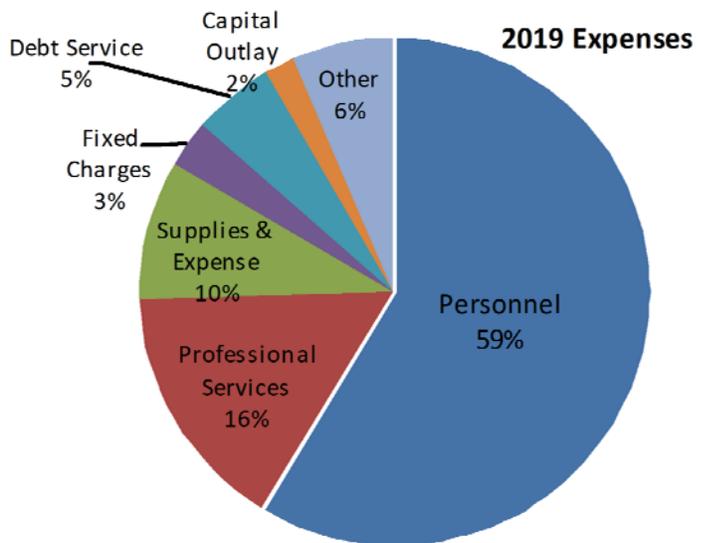
Supplies & Expenses: Road salt, gasoline for patrol cars

Fixed Charges: Insurance premiums

Debt Service: Bond repayments

Capital Outlay: Road grader for Highway Department

Note: 2019 expenditures were artificially lower due to a refinancing which lowers our debt payment; revenues and expenditures also adjusted to avoid double-counting health insurance costs.



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

Looking To The Future

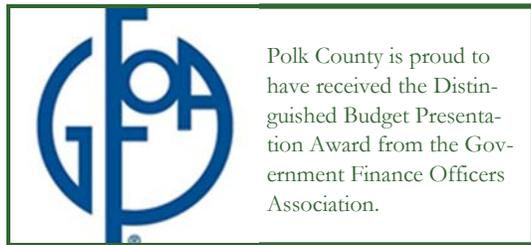
Polk County enjoys a strong competitive advantage due to its location adjacent to a major metropolitan area, skilled workforce, and natural resources. The local economy continues to show substantial improvement: in housing values, retail sales and employment. Health care has become a major and growing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

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

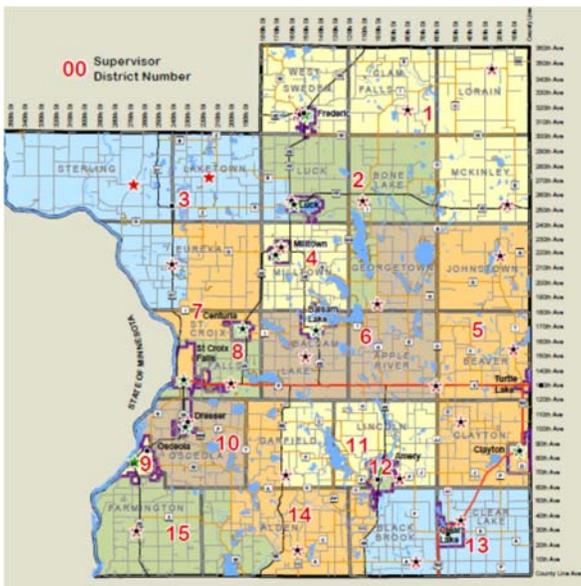
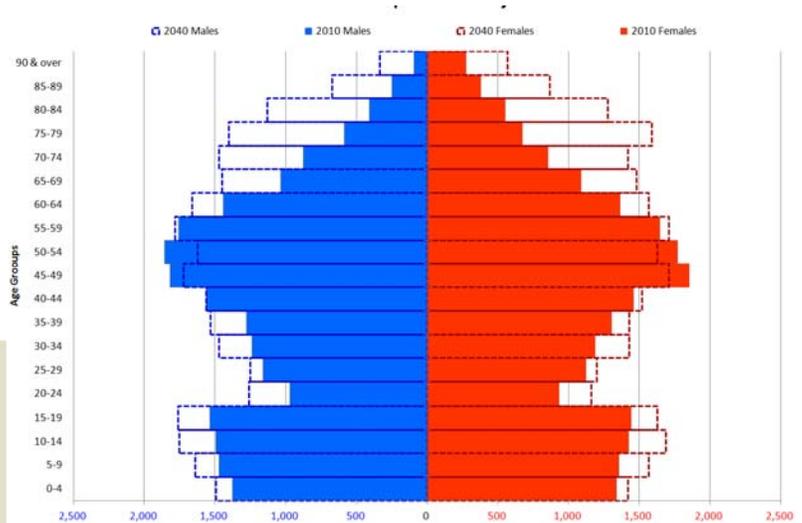
Did you know?

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

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



Polk County Age-Sex Pyramid 2010 and 2040



Polk County Board of Supervisors

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

Jeff Fuge
Interim County Administrator

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

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

Call: Maggie Wickre 715-485-9122

Polk County 2019 Budget



POLK
COUNTY
WISCONSIN

-
- 2019 Budget Summary
 - Setting Priorities
 - Value for Money
 - Fund Structure and Basis of Accounting

A NEW SYSTEM OF BUDGETING FOR POLK COUNTY

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

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

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

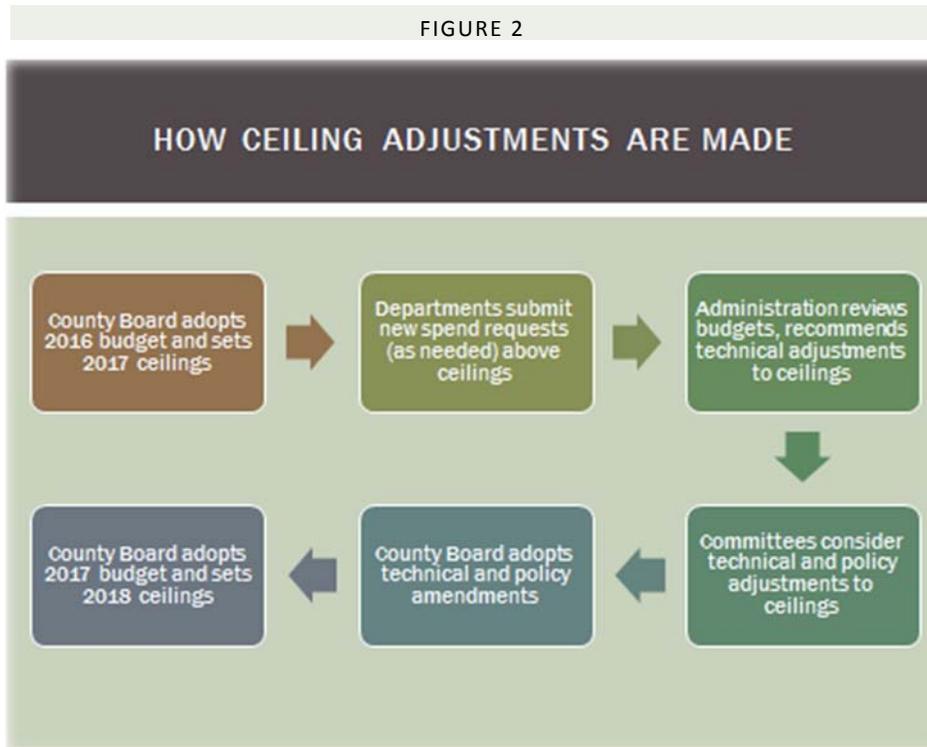
With the 2017 budget, Polk County completed the transition to a new system of budgeting, one that dramatically improves fiscal discipline and transparency, allocate efficiency and operational efficiency and better fits with County Board direction. This new system

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

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

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

Figure 2 illustrates how budget ceilings are derived and modified. The budget policies are contained in Appendix C, and each of the features of the system – multi-year budgeting, the planning and policy link, and performance measurement – is discussed in more detail following the summary of the 2019 budget.



2019 BUDGET SUMMARY

As prescribed by the budget preparation and execution policy, the 2019 budget (covering the period January 1 through December 31 of 2019) is balanced both in current year terms and structurally over time, is transparent in its incorporation of all funds and assignment of responsibility for all expenditures, contains improved performance information, and follows and implements the policy set by the Polk County Board of Supervisors (County Board). The budget also follows the direction in public financial management set by the County Board: financial restraint in expenditures, a solid budget reserve, adequate funding for capital investments and protection of the infrastructure, and of course at the same time maintaining quality service delivery.

What is a program?

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

Why does it matter?

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

THE BUDGET PROCESS

This budget was developed through a process that began in early 2018. A budget calendar (page 34) was distributed in January and the first set of budget instructions was distributed the following month. A budget ceiling had been set for every department the prior year; the ceiling sent to each department was adjusted only to reflect change in compensation and benefit costs, e.g. change in health insurance status. Any requested increase above that ceiling had to be submitted on a separate form as a request for additional resources, and each department was also asked to assess the impact of a two to three percent reduction in resources. Administration reviewed all requests for additional resources to determine whether these requests were attributable to the cost of continuation of current policy (“top-up” requests) or whether they would constitute a change in policy. Top-up requests were added to the ceilings to create the Administration budget recommendation; policy changes were simply forwarded to the County Board along with Administration’s recommendations or analysis. *Every change to the budget ceiling was voted on by the relevant committee and the full County Board to assure maximum transparency;* Appendix E shows a complete listing of those changes. To ensure fees covered the cost to providing the service, every department was asked to review their fee schedules; where they did not match, they were asked to prepare an amendment to the fee schedule for consideration by their governing committee and the full County Board. This fee schedule was presented to the County Board at their September 2018 meeting and approved for submission as part of the 2019 budget.

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

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

Rank	Area	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

STRATEGIC OUTLOOK

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

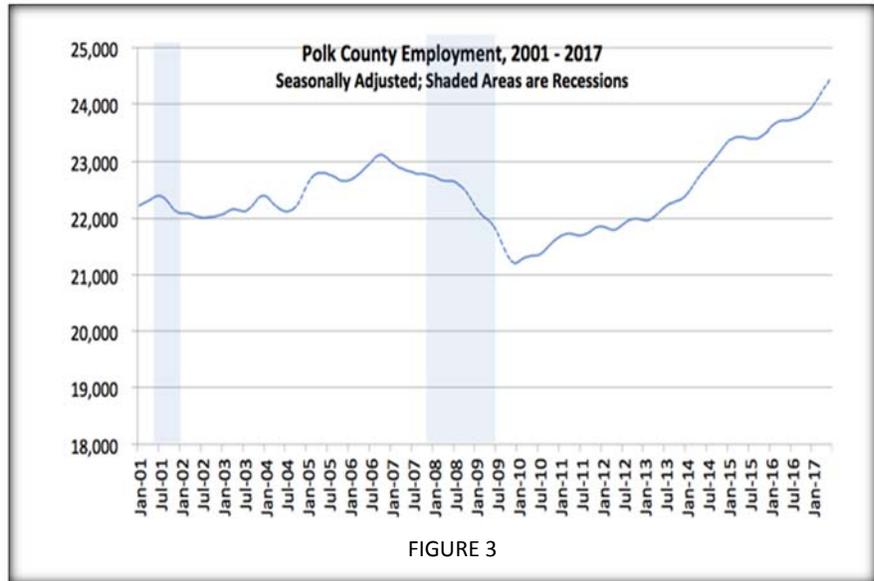


FIGURE 3

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

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

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

NOTE ON HISTORICAL DATA

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

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

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

The next priority was to complete the jail controller project and increase security in our jail with the major addition of cameras, replacement of all door and cell controls, increased safety provisions for our employees, and overall assessment of areas of security concerns for our jail staff.

Effective governing was addressed with a recent resolution that was passed by the County Board to begin the process of creating four divisions in the County rather than having 23 separate departments. This effort is meant to streamline efficiencies in Polk County and remodel our department structure into a more manageable model. Developing improved services to the public will happen with this new design of government as the concentration of services will be in only four categories, not twenty-three – General Government, Public Safety and Highway, Health and Human Services, Environmental Services and County Board. (Figure 4) Although in this publication, the 2019 budget and general ledger are based on the previous structure of government, this budget year will be a trial period to develop the new model of government with a new budgeting format developed in the future. This model will better access and improve the service needs of our county.

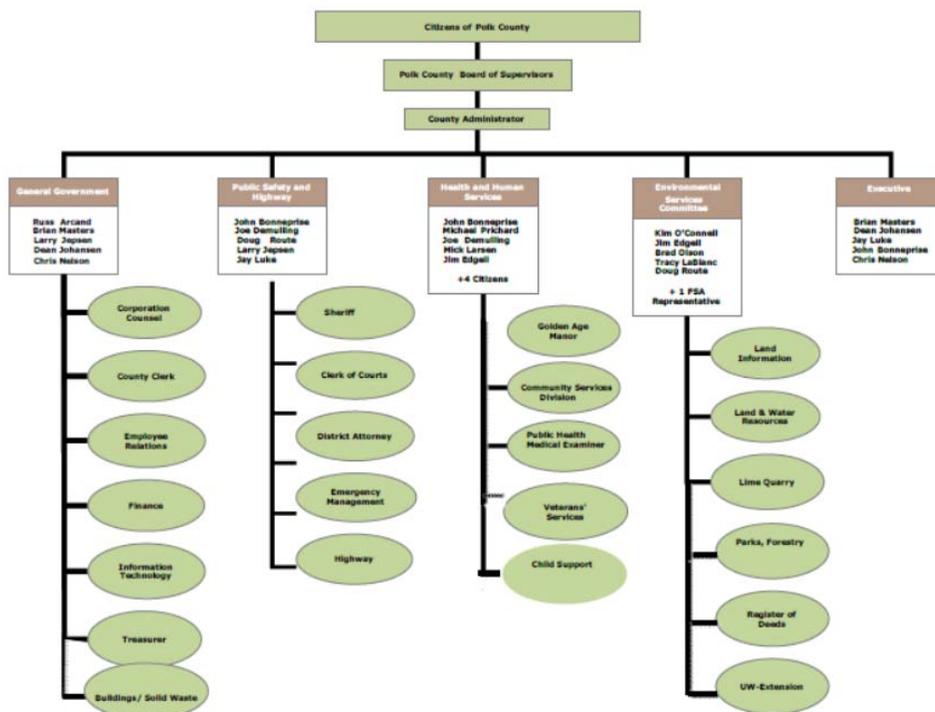


FIGURE 4

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

Future opportunities are arising due to the opening of the new St. Croix River Bridge just south of the County’s border. This bridge effectively connects West Central Wisconsin to the Minneapolis-St. Paul metropolitan area

freeway system, greatly shortening the commute for residents in the southwestern part of the County. Polk County's population is expected to increase and new developments will appear in nearly every one of our municipalities.

Another threat to Polk County operations results from the high proportion of employees that are eligible to retire, combined with impending recruitment difficulties due to the rural nature of the County. In addition to ongoing succession planning, the 2019 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 2019 BUDGET

As noted, the 2019 budget was developed in an economic environment characterized by greatly improving employment and incomes, finally fully recovered from the past recession. The real estate market recovery locally is improving, however, a very small increase estimated in equalized (taxable) value as determined by the Wisconsin Department of Revenue for 2018, the value on which 2019 taxes are calculated. As a consequence, the County Board has continued its policy of limiting property tax increases on existing property; the 2019 increase was less than the estimated percentage increase in tax base and the tax rate is therefore lower in 2019 than it was in 2018.

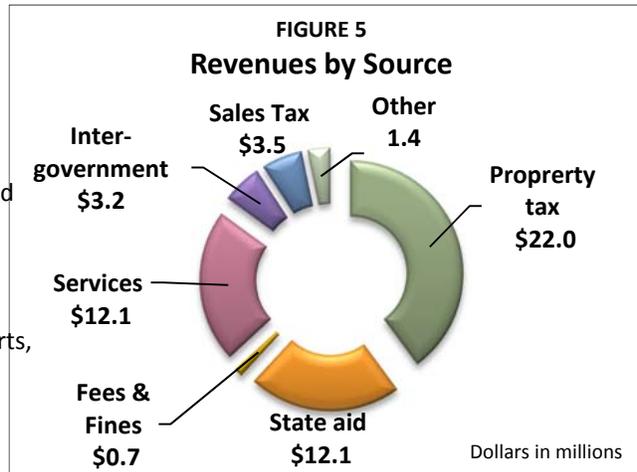
Overall economic recovery has affected the labor market and wage rates, and the County has adjusted wages by about 2.7 percent in 2019, meaning that additional funding was needed in the County budget. Further, although the County has enjoyed a relatively slow rate of growth in health insurance costs, a large component of the overall budget, estimates are for that cost to increase in the future, with some additional revenues incorporated into the 2019 budget along with cost-containment measures.

In mid-2017 the Wisconsin Legislature adopted the biennial budget which contains a number of provisions of significance to county government this year. Notably, there was no general increase in shared revenue or significant relaxation of the levy cap; however, there was some additional funding for highways that will be of benefit to county finances and restoration of funding for recycling that will reduce Polk County costs. As well as state aid, the County has also contracted with some town governments to perform winter highway maintenance, improving revenues further.

Those short-term factors that had the greatest influence on the 2019 budget were the aforementioned modest increase in general compensation and increase in costs for health care. Offsetting these cost increases or limitations were ongoing savings due to attrition, especially the savings from retirement and hiring new employees at a lower starting salary, and a fall in the County's debt service. The department narratives, following, also list major factors.

REVENUES

Polk County budgets and reports using a system of modified accrual, meaning that costs generally are reported when incurred and revenues reported when due and measureable, not necessarily when actually received as required by State law. This is intended to provide a clearer picture of actual financial condition to both the public and to policy makers. Most of the adjustments required are relatively minor but, of note, sales tax received in early 2019 from sales occurring in late 2018 are reported in 2018 and charges for services performed by the County in 2018 but received within the first three months of 2019 are considered 2018 revenue. This is the same basis of accounting used in all County financial reports, including: the quarterly financial reports provided to the public and County Board, the County’s financial statements, the County’s audited comprehensive annual financial report and single audit (see page 33 for more details).

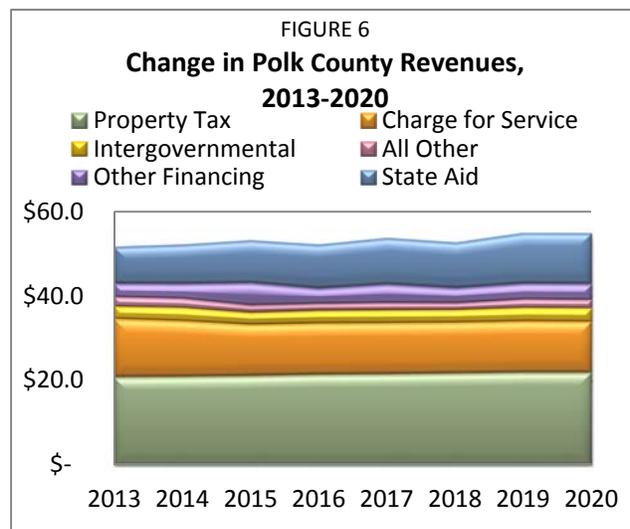


Polk County receives most of its revenue from five sources:

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

All together, these sources account for about \$52.7 million of the \$55 million in total revenue or about 95 percent (see Figure 5).

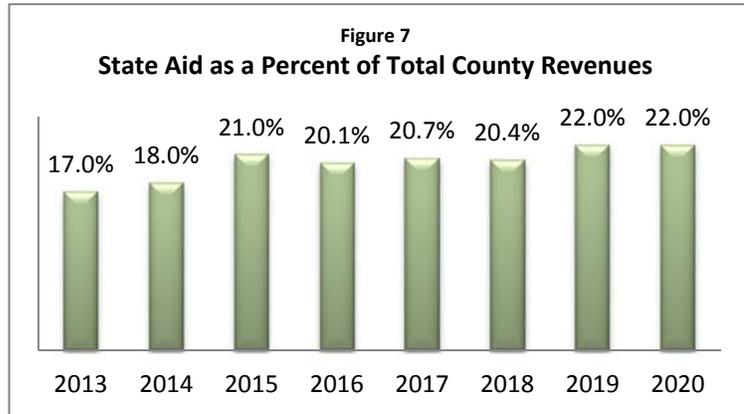
Although property taxes remain a relatively fixed share of total revenues, 2019 does show an increase in a few areas, including State aid, which increased from \$10.9 to \$12.1 million, intergovernmental revenue, which shows a modest increase due to increased contract work with towns by the Highway Department, and sales tax (a component of Other Financing Sources) which increased from \$3.150 to \$3.250 million.



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.

Figure 6 shows State aid as a share of total revenues for the period 2013 through 2020. See Appendix I for an explanation of revenue estimation.

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 2019 levy was so determined to be \$21,961,981, a



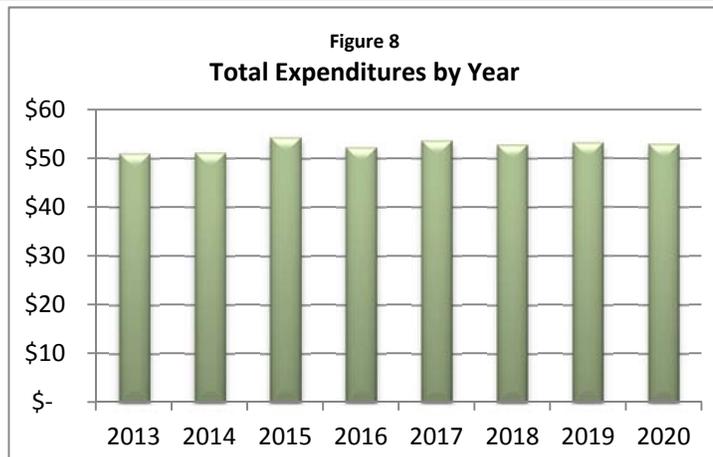
slight increase from the 2018 property tax levy. (None of the figures include the levy for Library Act 150 or Highway Bridge Aid, as these are pass-through funds outside of the control of the County Board. See the glossary for definitions.) New construction increased the County’s equalized value by 0.838%.

Although change in the amount in the county share of the tax is impossible to predict for any individual taxpayer, it is possible to predict that the average taxpayer will see a small reduction in his or her county tax due to the effect of new construction. Because of the overall increase in the County’s equalized value the County’s tax rate will decline from \$4.99 to \$4.77 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 \$55,016,352, a 2.98% increase from the 2018 budget amount. This increase is largely attributable to an increase of State Aids for Community Services with the ability to recover aid for employees versus contracted employees. Detail on total revenues and on revenues by source is contained in the summary tables that follow this section (pages 43 through 59) State aid is illustrated in Figure 7.

EXPENDITURES

Total expenditures are budgeted for 2019 at \$55,517,695, \$1,201,645 or 2.2 percent above the 2018 budget amount. Figure 8 This increase is almost wholly due to the replacement of the law enforcement jail controller. chiller for government center and remodeling costs for combining the public health/mental health clinics as well as some miscellaneous capital expenses , which added \$1.3 million to total 2019 expenditures. Other expenditure increases included funding chiller



for government center (\$150,000), remodeling costs for combining the public health and mental health clinics (\$100,000), improvements to our Kennedy Dam embankment (\$35,646), phone system upgrade Phase One (\$50,000), upgrade to Enterprise Law Enforcement System (\$121,360) as well as miscellaneous capital. Appendix E contains all changes from the budget ceilings for 2019.

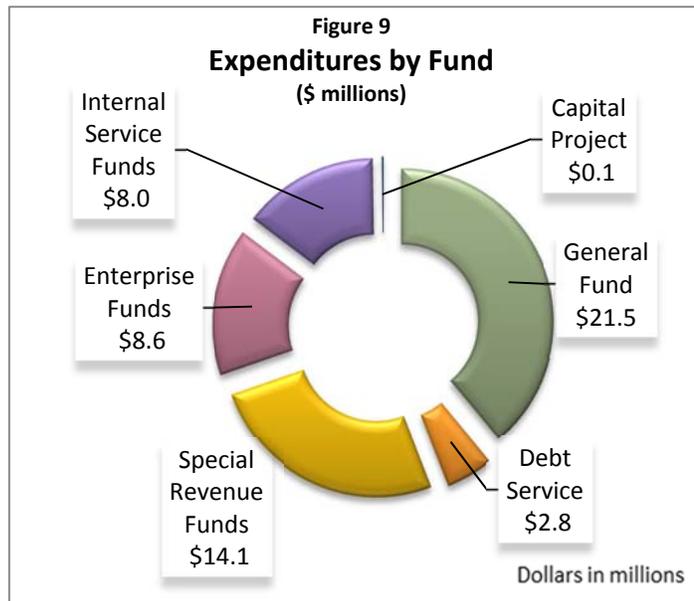
A non-monetary adjustment to the 2019 budget in expenditures is Golden Age Manor’s review and revision of the expected expenditures on the county’s general ledger. This year the annual budget for our nursing home was analyzed and adjusted to actual operating costs based on historical patient demographics. This reorganization of the general ledger at the nursing home’s site is matched at the County as well which now offers both entities identical systems for reporting. This effort, in the long run, offers a better financial picture of this enterprise fund.

Staffing level did increased by 12.8 full-time equivalent employees (FTE) for the first time in 5 years. Changes of over 12.8 FTE were:

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

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

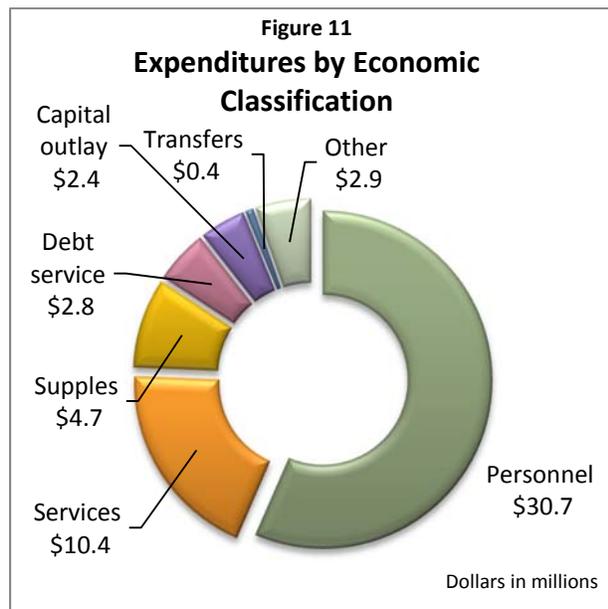
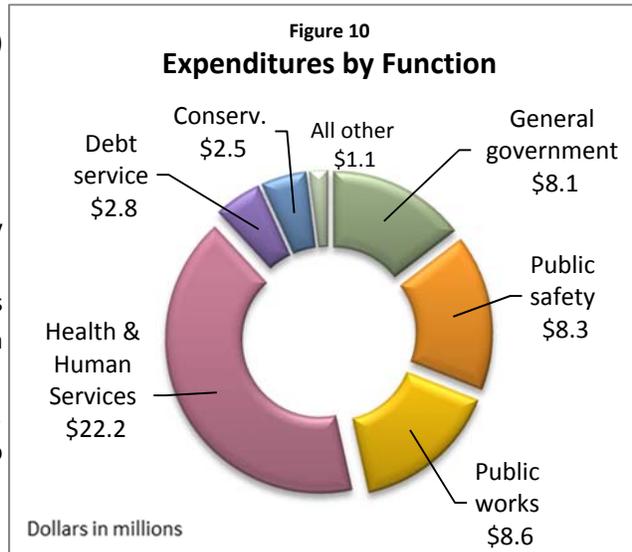
The 2019 budget apportions 32 funds in addition to the General Fund which, at \$21.5 million or 38.7 percent of total expenditures, is the largest fund. Figure 9 All fund designations follow the State of Wisconsin Uniform Chart of Accounts; Polk County is also in compliance with GASB (Government Accounting Standards Board) Statement 54, which classifies fund balances as to whether they are restricted, committed, assigned, or unassigned. The basis for budgeting and accounting for these funds is in accordance with these guidelines. Unless the County Board rules otherwise or State law prevents, all fund balances are transferred to the General Fund at the close of the year and, by policy, reauthorization of every fund committed or assigned by the County Board must be reviewed every year and reauthorized in the annual budget resolution. Figure 9 shows allocation of expenditures by fund; these same data are also presented in on page 46. For a more thorough explanation of the County’s fund structure and basis of accounting please refer to the section on this topic beginning on page 39.



In addition to expenditures by program inputs or economic classification, or what goods and services are purchased (Figure 11) including personnel costs, and by fund it is considered a good practice to present

expenditures by department, function (Figure 9) and program.³ Expenditures by department are covered in considerable detail in the balance of this document and summarized in Table 11, following (page 48). The largest departments by total expenditure are the Community Services Division (\$10.5 million), Golden Age Manor (\$7.9), Law Enforcement (\$8.96) and Highway (\$7.97); by property tax revenue they are Law Enforcement (\$8.05 million), Community Services (\$4.09) and Highway (\$3.3).

Expenditures by function (following the State of Wisconsin Uniform Chart of Accounts) are summarized in Figure 10 and in Table 8 (page 45). The County's comprehensive annual financial report also includes data on expenditures by functional classification. Presenting expenditures by program is more problematic, as expenditures by program are far more difficult to determine than by economic classification: often expenditures such as staffing costs are applied to more than one program (a program is defined as a related set of activities with a common objective and, usually, a common clientele). Figure 11 Without detailed accounting it is difficult to precisely estimate costs by program.



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

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

Table 3 Largest Programs Implemented by Polk County Government (\$ millions)		
Department	Program	2018 Budget
Golden Age Manor	Short/Long Term/Dementia Care	\$ 5.4
Law Enforcement	Field services	\$ 4.2
Highway	Construction and reconstruction	\$ 3.5
Human Services	Behavioral health	\$ 5.2
Human Services	Children and Family Services	\$ 5.3
Highway	Maintenance and repair	\$ 4.7
Law Enforcement	Corrections	\$ 2.8
ADRC	Information and Assistance	\$ 1.0
Public Health	Public Health Programs	\$ 2.4

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

As Polk County has an administrator form of government, County Board committees are responsible for policy oversight of programs administered by the various departments and do not have a direct management responsibility under State law. As a result, the 2016 reorganization of the County Board committees was along functional assignment, not necessarily department. Table 8 on page 45 illustrates the entire County budget by functional area. Note that the size of the rectangles is proportional to their overall cost.

There is only one appropriation from the asset protection and internal investment fund which is a new chiller for Government Center which will be repaid in 5 years (Appendix H).

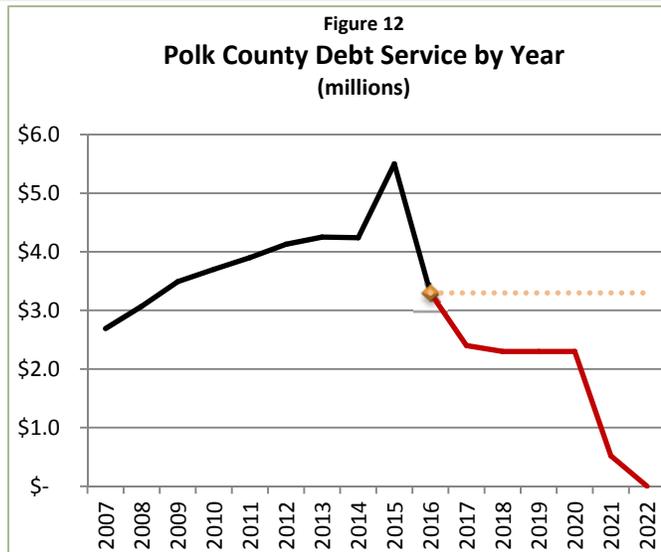
An amendment to the Budget that requires no funding was: *BE IT FURTHER RESOLVED that, notwithstanding any appropriation to any nonprofit in this resolution and any indirect funding through subsidized costs for space utilization, the county administrator may not allocate funding to any nonprofit or renew any lease for space utilization pending a finding that this appropriation or lease complies with Wisconsin Statutes, with such finding reported to the County Board.*

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

It is not anticipated that the 2019 budget will result in significant impacts on service levels in 2019 other than the reorganization of Extension by the State of Wisconsin, beginning a housing study by Economic Development in an effort to have affordable house in the area, and the implementation of our Meth Treatment Program.

DEBT

At the beginning of 2018, Polk County's outstanding General Obligation debt equaled \$17,162,520 (excluding interest payable), an amount equal to 0.36 of adjusted equalized value. The Wisconsin Constitution limits county debt to five percent of adjusted equalized value, or \$266,422,075 in the case of Polk County, meaning that the county is at 7.37 percent of its constitutional debt limit. Interest payable is another \$1,989,766 over the expected life of these obligations, bringing Polk County's total General Obligation liability to \$19,036,656. Polk County also has outstanding obligations in the form of lease payments, capital and operating, that totals \$344,332, raising the total long-term obligation total for the County to \$19,380,988 including interest. Polk County has previous to 2018 has not issued any new debt or entered into any new lease agreements of significance since 2007 (other than a refinancing of existing debt in 2012 that reduced costs by approximately \$30,000 in 2013 and 2015).



Polk County has previous to 2018 has not issued any new debt or entered into any new lease agreements of significance since 2007 (other than a refinancing of existing debt in 2012 that reduced costs by approximately \$30,000 in 2013 and 2015).

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

The other component of this debt is an \$6.85 million advanced refunding bond issued in 2005, that obligation refunding two prior issues, one a \$17.3 million issue in 2001 to construct a new Justice Center containing a jail, the sheriff's department and court related activities and an adult development center, and the second a \$12.1 million

issue in 2002 to cover additional construction costs for the Justice Center and the Adult Development Center as well as a new Human Services/Public Health Appendix to the Government Center.

County debt service (GO only) in 2019 is \$2,823,414, a substantial reduction from the record high in 2016 (that due in part to the early payoff of a 2007 capital note). All of the County's existing debt is scheduled to be repaid by the end of 2027, although it is very likely new capital investments that require bonding will be made later in 2022 (Figure 12). Please see the note on the preceding page concerning comparability with prior years' data and Appendix G, on debt service by obligation by year. This schedule also includes internal loans from the Asset Protection and Internal Investment Fund.



New Polk County Highway Facility completed in 2018

GENERAL FUND UNASSIGNED BALANCE

Table 4: Polk County Unassigned General Fund Balance by Year

	2011	2012	2013	2014	2015	2016	2017	2018 Expected	2019 Budget
Beginning Fund Balance	\$6,637,151	\$7,254,080	\$6,739,432	\$7,304,853	\$8,443,384	\$8,698,838	\$9,634,583	\$9,962,047	9,600,193
Additions (Subtractions)	616,929	514,648*	565,421	1,138,531	255,454	935,745	327,464	-361,854	-358,300
Ending Fund Balance	7,254,080	6,739,432	7,304,853	8,443,384	8,698,838	9,634,583	9,962,047	9,600,193	9,354,034
Percent of General Fund Expenditures	31.2%	29.3%	30.3%	36.5%	36.52%	39.22%	40.47%	39%	38%

* Reflects transfer to asset, retirement and contingency funds

This budget again complies with the County Board’s directive that the general fund undesignated fund balance equal at least 20 percent of general fund expenditures, again with a recommendation that the unassigned fund balance be held at above 33 percent of general fund expenditures, consistent with the auditor’s general recommendation. Another recession, or lengthening of the current already slow recovery, will also affect State and Federal collections; this, along with the state of Federal finances, makes future reductions in county aid inevitable. Some of these reductions may come without adequate notice for the County to respond; meaning that use of a reserve may prove necessary to avoid major service disruptions or costly layoffs.

Table 4 summarizes unassigned fund balance by year, with 2011 – 2017 amounts actual audited balance and 2018 - 2019 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 2019 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 2019 were incorporated in the budget directly and constitute the capital budget, separately identified in a capital improvement plan for those items over \$25,000 and in the capital budget for items over

FUTURE TRENDS: COUNTY RESPONSE

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

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

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

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

COMPLEXITY OF PUBLIC SAFETY ISSUES:
Increased use of diversionary treatment

TECHNOLOGY AND GENERATIONAL CHANGES:
Improved software and social media presence

LABOR FORCE TURNOVER:
Increased workplace flexibility and use of technology

\$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 \$1,371,750 in 2019 (excluding the Highway Department; see notes in Appendix F), just below the 2018 amount. As noted in past reports, 2019 expenditures reflected the County Board's decision in 2011 to create a revolving loan fund for such expenditures where return on investment is adequate to repay such a loan in a relatively short period of time as discussed above; Appendix F provides a repayment schedule. If the Highway Department is included, total capital expenditures are \$1,628,124, with the increased bridge aid levy this year. Table 13 on page 57 provides details of the 2019 capital budget, including its impact on the current operating budget, and Appendix F contains the County's five year capital improvement plan along with the estimated impact of these expenditures on the County's current and future operating budgets.

FUTURE BUDGET IMPLICATIONS

The 2019 budget includes a full multi-year budget, containing rolling forward estimates for 2020 and 2021 based on objective forecasts of all revenues and costs. In other words, at the time this budget was adopted the 2020 and 2021 revenues and expenditures were the best estimates of the full cost of implementing all current policy. As a consequence, 2020 expenditure estimates for each department serve as the ceiling for their budget submissions that year. Any requested increase above that amount, either due to new policy or perceived shortfall in resources, must be justified through a new spending request. In preparing the annual budget, the county administrator may recommend increases due to the cost of implementing current policy; spending requests that would result from policy changes are sent to the county board without recommendation (albeit with evaluation). Similarly, each department is directed to submit an optional expenditure reduction that would result in a savings of five percent in general revenue support; these savings options are also sent to the county board generally without recommendation (but again with evaluation). Following final county board action, a table will be prepared that shows all changes from the initial budget ceilings by department.

WHAT IS A CAPITAL IMPROVEMENT?

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

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

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

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.

Forecasting in current conditions has become a bit more certain than in the past, and the estimates are deemed to be relatively reliable. Actual personnel costs were estimated using a modest but reasonable increase in compensation and benefit costs. Cost of supplies and materials were increased by inflation using the latest projections from the State of Wisconsin. For planning purposes, debt service was frozen at \$2.8 million in anticipation of infrastructure investments in 2019 and thereafter.

Property tax revenues were increased by the estimated growth in the levy cap, and sales tax by the estimated increase in personal consumption expenditures. We do not expect any significant change in State aid. Finally, we do expect that repayments to the asset and investment loan fund will allow for funding additional investments to assist in reducing future costs. We do not expect any significant relaxation of the levy cap or increase in levy in the foreseeable future.

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

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



TABLE 5

SELECTED INDICATORS, POLK COUNTY

Year	Population	Unemployment Rate (percent)	Per Capita Personal Income	Taxable Retail Sales (\$ millions)
2012	43,444	8.4	38,580	482
2013	43,444	7.12	38,804	501.7
2014	43,493	5.72	40,814	564.5
2015	43,436	4.83	42,643	578.6
2016	44,480	4.56	43,337	616.2
2017	44,422	3.76	44,669	637.2
2018 (Sept)	43,422	2.6	46,009	684.9
2019 (est)	43,423	3.0	47,389	703



January Waterfall, Osceola

GFOA BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Polk County

Wisconsin

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Polk County, Wisconsin for its annual budget for the fiscal year beginning January 1, 2018. 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 2017 the County Board was asked again to prioritize among these disparate objectives in order to provide direction for development of expenditure priorities for 2018 and beyond. The results of this prioritization are included in Table 2 on page 13.

The 2019 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 2019 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 chiller, and Economic Development was addressed through increased County support of the Economic Development Authority housing study and support for the County’s Tourist Information Center. Polk County receives a great benefit from tourism, and is one of very few local governments to operate a fully-staffed Information Center. Support for agriculture continues within the County through the County’s Lime Quarry, which, by selling lime at cost, directly and significantly benefits the County’s farmers. Preservation of cultural heritage was addressed through increased funding for the County’s museum facility. The County has also addressed education through its support of University of Wisconsin Extension, a program that

**COUNTY BOARD
PRIORITIES & DIRECTIVES**

MISSION

To serve and represent the public with integrity.

VISION

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

STRATEGIC DIRECTIONS

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

**STRATEGIC PRIORITIES,
COMPREHENSIVE PLAN
(UNDUPLICATED)**

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

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

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

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

Figure 13, below, illustrates the 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 developed alternatives to address these issues and present them to the Board, who selects alternatives to be implemented by County staff and evaluated, with results again returning to the County Board. This evaluation occurs within the committee structure, as committees have oversight responsibility for programs in their functional areas.

Figure 13
Polk County Policy Development Cycle



Legend:

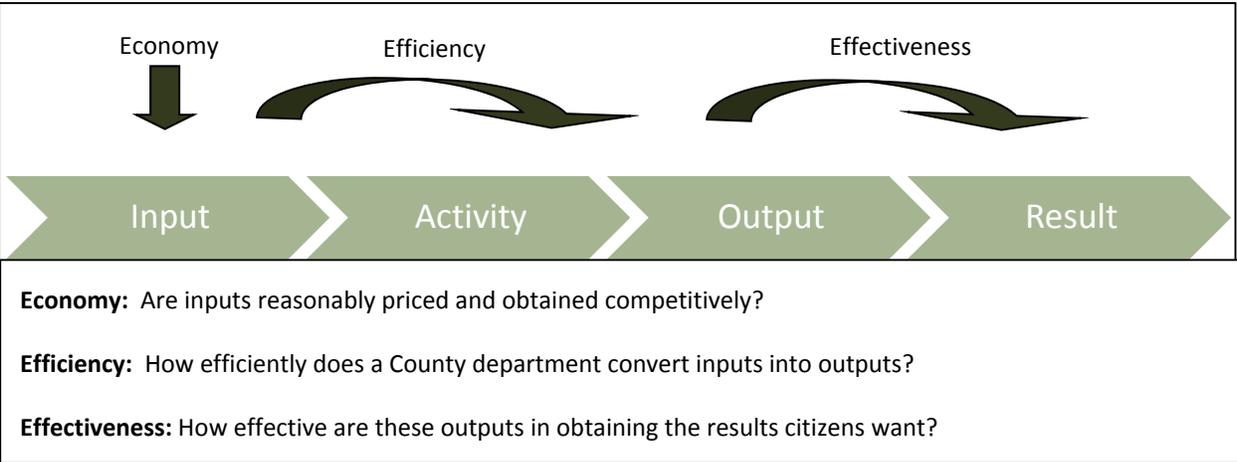
- County Board
- Administration and department heads

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 2019, every department was required to identify programs, or groups of expenditures by common objective, to identify that objective, and to develop or refine performance measures to indicate the degree to which these objectives are being met. There are four types of indicators in these Log Frames: activity (day-to-day operations), output (goods and services produced by the activities), result (resultant near term economic or social change, also a measure of effectiveness) and impact (long term economic or social change). The latter are sometimes called outcome measures.

SELECTED PERFORMANCE MEASURES	
HIGHWAY PAVEMENT QUALITY INDEX:	7.0 or better PASER rating <i>(7.0 = good, requiring only crack sealing)</i>
UNASSIGNED FUND BALANCE AS A PERCENT OF GENERAL FUND EXPENDITURES:	36.5%
NUMBER OF CHILD SUPPORT CASES PROCESSED:	1,620
SELF-REPORTED DOLLARS OF NEW CONSTRUCTION:	\$37,000,000
POUNDS OF PHOSPHOROUS REDUCTION TO LAKES AND STREAMS FROM RUNOFF MANAGEMENT:	425



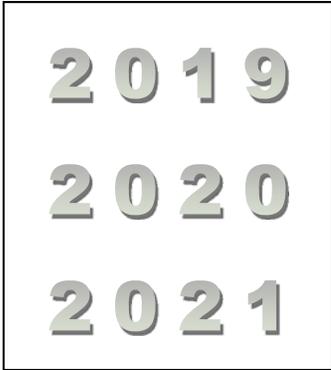
This year, an additional indicator was used for several programs, a measure of efficiency or cost per unit of program output. The diagram below shows overall program logic and the place for measurement.

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

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

MULTI-YEAR BUDGETING

The 2019 budget continues a full program performance budgeting process with rolling forward estimates. For the last several years, departments have estimated their expenditures by program, usually using a simplified activity based costing process with a subjective assessment of percentage of resources allocated to each program. This year, these subjective assessments are assigned to programs in dollar terms and costs projected forward based on estimated inflation and growth in personnel costs (note that as this programmatic allocation is still somewhat subjective it is anticipated that it will take a few cycles before very accurate costs by program can be determined). This new process is linked directly to revise annual reports that contain actual costs per program and, where available, per unit or service. The performance component of the budget is a requirement that every program list at least one output (productivity) and one outcome (effectiveness) measure. These measures are also included in the aforementioned annual reports along with other indicators as available.

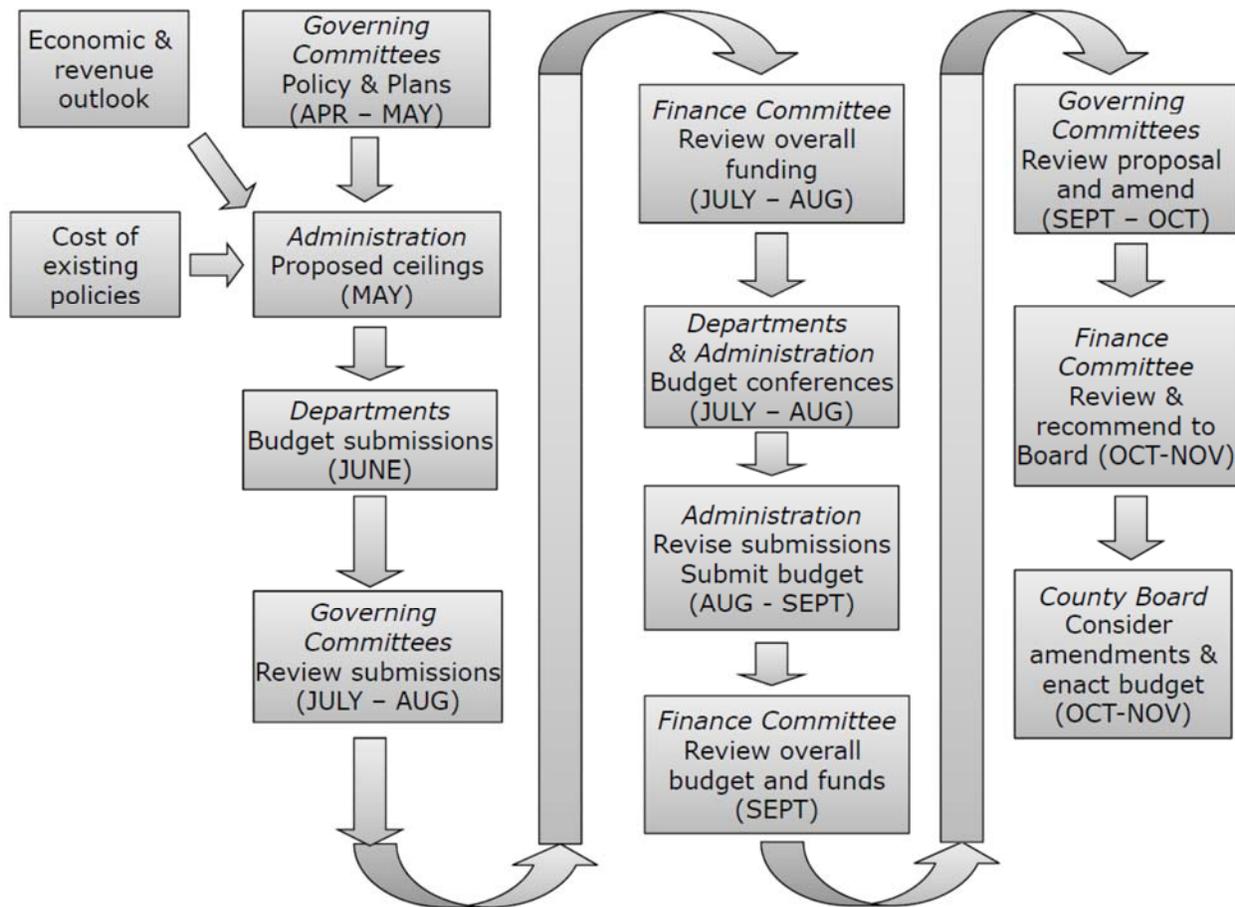


The multiyear budget is designed to enhance predictability and transparency through the use of the forward year amounts as budget ceilings. Over the past several years, Polk County has refined estimates of the cost of implementation of policy as set by the County Board; these estimates can therefore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

some degree of confidence. The 2019 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 2019 and beyond, a table will be available on our website which shows any adjustment to these ceilings; these adjustments will be presented to the County Board for their consideration. If an adjustment is deemed to be function of the cost of administration of current policy, that adjustment will be part of the county administrator’s budget recommendation. If a request for new resources is considered to be a policy change, that request will be sent directly to the County Board without recommendation from the county administrator for their consideration. Along with these new spending requests, departments will also prepare program savings options equal to five percent of their general revenues (those revenues amenable to reassignment). The County Board will also receive a listing of these savings options for their consideration.

Non-recurring capital expenditures for each department and the County in general are the last and most difficult consideration in creating the forecasted budget years. In the 2020 and 2021 budget, the Capital Improvement Plan was used to determine expenditures deemed necessary to fund in these budget years. Needless to say, necessary to fund does not means there funds available in these years to cover these major costs. Departments with these expenditures show a use of the fund balance for these projects. To the county, these fund balance differences in the years 2020 and 2021 serves as a reminder that future capital improvement needs are a concern and will require creativity in meeting these needs.

BUDGET PROCESS FLOWCHART



Polk County Budget Calendar

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

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18	19	20	21	22	23	24
25	26	27	28			

MARCH

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APRIL

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MAY

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JUNE

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2018 DATES FOR PREPARATION OF THE 2019 BUDGET

<p>April 23: Annual report instructions issued</p>	<p>Aug 21: Final deadline for revisions from departments and capital improvement plan</p>
<p>April 23: Annual report instructions issued May- Committees review priorities in their program areas</p>	<p>Sep 4: Administration budget recommendation</p>
<p>May 11: Annual Reports due to DOA</p>	<p>September 4-14: Committee review of budget recommendations</p>
<p>May 15: County Board considers overall priorities for 2019</p>	<p>September 18: Introduction of budget resolutions</p>
<p>June: Annual reports submitted to committees</p>	<p>October 1-12: Committees consider amendments to the draft budget (October 11: General Government as Finance)</p>
<p>Jun 19: Board discussion on fiscal parameters following state budget adoption</p>	<p>Oct 15: Board consideration of amendments; approve budget for publication</p>
<p>July 17: Condition of the County and annual reports to Board, including department reports</p>	<p>Nov 1-9: Committee consideration of technical amendments</p>
<p>July 20: Department fee revisions due</p>	<p>Nov. 13: Board approves final budget and resolution</p>
<p>August 3: New spending requests, grant schedule, and program savings</p>	<p>Dec 10: DH Mtg Budget implementation wrap-up</p>
<p>Aug 21: Board approves fee schedule for submission</p>	

JULY

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29	30	31				

AUGUST

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25	26	27	28	29	30	31

SEPTEMBER

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30						

OCTOBER

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28	29	30	31			

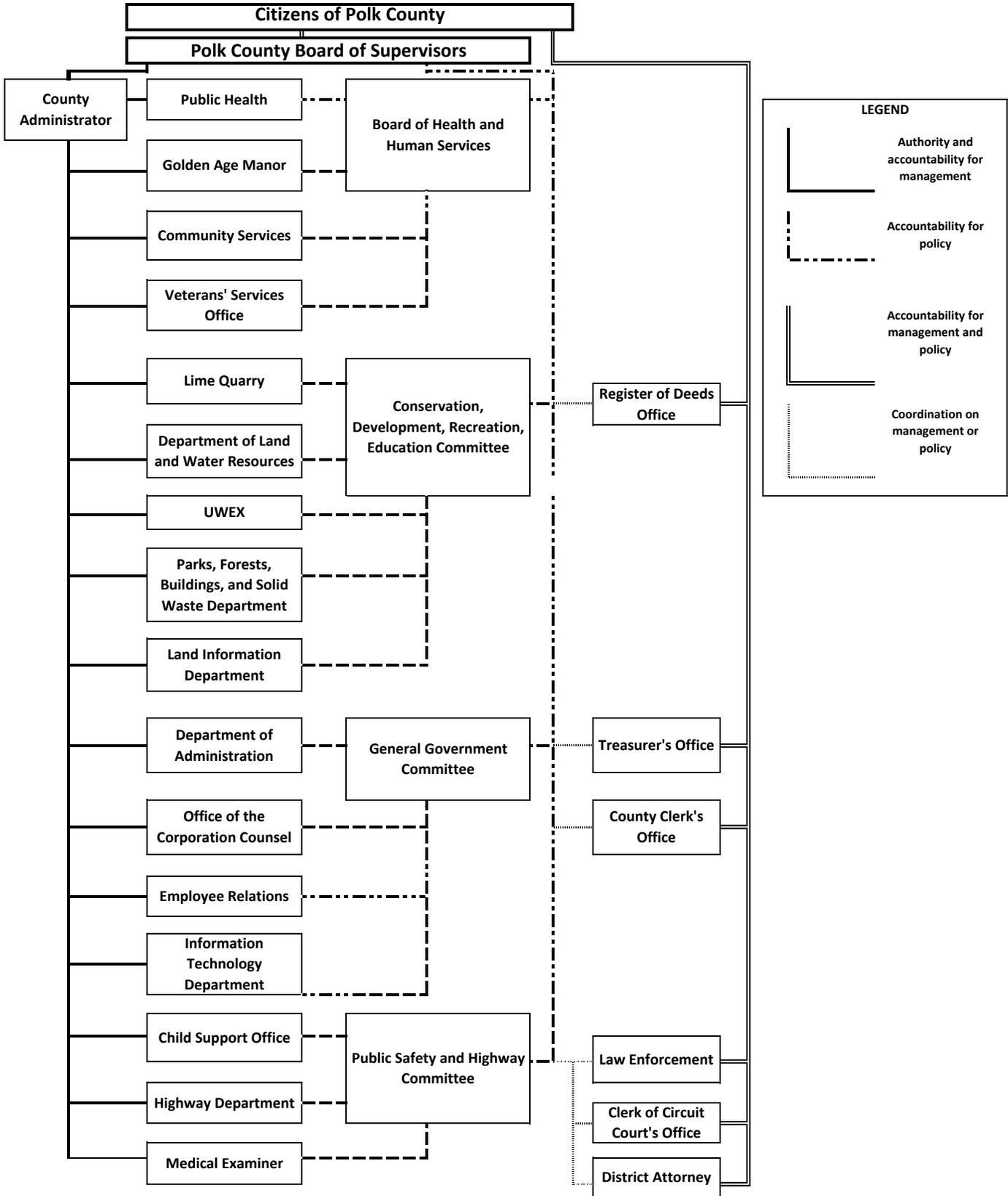
NOVEMBER

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DECEMBER

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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

ORGANIZATIONAL CHART, POLK COUNTY



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 2019. 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 2019. Information is also provided for employment for each department by type of employee.

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

BUDGET PAGE DEFINITIONS

REVENUE CATEGORIES*

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

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

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

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

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

Interest: Income received from investment of funds.

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

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

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

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

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

EXPENDITURE CATEGORIES*

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

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

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

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

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

Debt service: Payment of principal and interest on obligations.

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

Capital outlay: Purchase of capital equipment or capital improvements.

Transfers: Payments from an agency to another fund.

FTE CATEGORIES

Officials/Administration: Head of the department or agency

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

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

Protective Service workers: Licensed law enforcement personnel

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

Skilled craft/service maintenance: Equipment operators and maintenance workers

SAMPLE BUDGET PAGE

		Audited Financial Results	Current Year Budget	Adopted Budget	Budget Ceilings	
		2017 Actual	2018 Budget	2019 Budget	2020 Forecast Budget	2021 Forecast Budget
Category of Revenue (see definitions following)	Revenue					
	General Property Tax	670,867	663,819	631,887	649,982	667,591
	State Aids	185,996	174,705	186,705	186,705	186,705
	Fine and Forfeitures	180,356	175,000	177,700	172,700	172,700
	Public Charge for	204,408	174,272	185,711	188,497	192,266
	Misc. Revenue	685				
	Other Financing Sources	8,929				
	Total Revenue	1,251,242	1,187,796	1,182,003	1,197,884	1,219,262
Category of Expenditures from Uniform Chart of Accounts	Expense					
	Personnel Services	723,826	784,115	752,714	767,211	781,984
	Contractual Services	361,667	299,119	321,544	327,975	334,534
	Supplies & Expenses	39,502	34,564	37,144	37,144	37,144
	Fixed Charges	25		-		-
	Grants, Contributions,	50,000	50,000	-	0	
	Cost Reallocation	67,294	70,000	70,600	65,600	65,600
	Total Expenditures	1,242,314	1,187,796	1,182,003	1,197,884	1,219,262
	Net Revenue and	8,928	0	-	-	-
EMPLOYMENT BY JOB CLASSIFICATION						
		2017 Actual	2018 Budget	2019 Budget	Budget	Budget
Full-time Equivalent Employees* Type of Employee	FTE Employees*					
	Officials/Administrator	1	1	1	1	1
	Professionals	1	1	1	1	1
	Administrative Support	10	10	10	10	10
	Total	12	12	12	12	12

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

EXPLANATION OF FUND STRUCTURE AND BASIS OF ACCOUNTING

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

GOVERNMENTAL FUNDS INCORPORATED IN THE ANNUAL BUDGET

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

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

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

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

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

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

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

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

The 2019 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 2019. However, if these funds have any fund balance that balance will be incorporated in the annual audit.

The 2019 budget also does not include any Agency Funds which are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations and/or other governmental units as these funds are not budgeted by the County Board. These funds are included in the annual audit and, according the last audit there are five such funds with the largest being the Tax Agency, property taxes collected by the County on behalf of and distributed to the towns, villages, cities and school districts in the County.

BASIS OF ACCOUNTING

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

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

Polk County has budgeted \$1,371,750 for capital projects over \$25,000 in 2019 (previous page). None of these expenditures will result in any increase in operating expenditures in 2019; it is anticipated, however, that several will result in expenditure savings in 2020 and thereafter, and these savings have been incorporated in these budgets. Those capital investments and estimated savings are in Table 6.

TABLE 6					
ESTIMATED SAVINGS AMOUNT					
DEPARTMENT	INVESTMENT	CAPITAL INVESTMENT	GENERAL FUND	HIGHWAY FUND	SAVINGS SOURCE
Buildings	Chiller	150,000	1,200		Fuel efficiency savings
	Pool Heat Exchanger	15,000	400		Utility savings
Highway Department	Highway Vehicles	465,000		2,500	Fuel efficiency savings
	Road Maintenance	1,000,000		1,000,000	10 years life
Law Enforcement	Squad cars	190,000	1,000		Fuel efficiency savings
TOTAL		1,820,000	2,600	2,500	

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

2019 Budget Summary Tables



Departments are presented
by Governing Committee

TABLE 7

POLK COUNTY FINANCIALS
SUMMARY BY ECONOMIC CLASSIFICATION
 2016 through 2021

SUMMARY	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenue						
General Property Tax	21,470,176	21,611,424	21,854,342	21,961,981	22,124,981	22,287,981
Other Taxes	741,564	667,878	586,145	691,590	691,600	601,145
State Aids	11,193,752	11,896,496	10,961,051	12,111,961	12,121,405	12,152,712
License & Fees	382,203	417,358	443,623	460,688	460,732	460,770
Fine and Forfeitures	176,913	201,029	209,050	210,931	205,931	205,931
Public Charge for Services	11,913,469	11,796,204	12,053,445	11,989,905	12,170,789	12,257,841
Intergovernmental Revenue	3,075,161	3,044,224	3,080,715	3,178,952	3,180,732	3,180,882
Misc Revenue	587,978	873,051	678,761	677,912	677,912	677,912
Other Financing Sources	3,625,320	20,624,955	3,509,340	3,732,422	3,615,477	3,615,477
Total Income	53,166,536	71,132,619	53,376,472	55,016,352	55,249,559	55,531,106
Expense						
Personnel Services	29,504,655	29,797,204	30,705,150	32,071,397	32,398,495	32,740,146
Operating - 000	2,312,991	1,758,106	1,868,653	7,057	7,057	7,057
Contractual Services	7,902,629	9,371,682	8,509,215	9,567,287	9,697,080	9,865,239
Supplies & Expenses	4,196,146	3,723,318	4,695,310	5,378,210	5,377,835	5,377,465
Fixed Charges	1,561,803	1,807,777	1,574,743	2,396,071	2,428,681	2,431,827
Debt Service	3,325,316	9,157,894	2,823,126	2,823,414	2,826,321	2,452,571
Grants, Contributions, Indem	1,539,218	1,489,976	1,244,787	1,243,845	1,233,616	1,233,365
Capital Outlay	610,336	5,960,440	2,449,631	1,371,750	1,135,400	2,624,266
Cost Reallocation	622,767	5,365,494	445,435	658,664	632,219	632,219
Total Expense	51,575,861	68,431,890	54,316,050	55,517,695	55,736,704	57,364,155
Net Revenue and Expenditures	1,590,675	2,700,728	(939,578)	(501,343)	(487,145)	(1,833,049)

FTE	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Professionals	88.10	71.21	70.22	79.97	79.97	79.97
Technicians/Para-Professionals	55.86	48.73	46.57	46.49	46.49	46.49
Administrative Support	77.40	82.00	82.00	79.76	79.76	79.76
Skilled Craft/Service Maintenance	123.29	125.59	125.75	132.80	132.80	132.80
Protective Service Workers	56.44	55.44	58.44	58.44	58.44	58.44
Officials/Administrators	21.60	38.60	41.60	39.60	39.60	39.60
Total	422.69	421.57	424.58	437.06	437.06	437.06

TABLE 8
POLK COUNTY FINANCIALS
SUMMARY BY FUNCTIONAL CLASSIFICATION
2016 through 2021

SUMMARY	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenue						
General Property Tax	21,470,176	21,611,424	21,854,342	21,961,981	22,124,981	22,287,981
Other Taxes	741,564	667,878	586,145	691,600	691,600	691,600
State Aids	11,193,752	11,896,496	10,961,051	12,111,961	12,121,405	12,152,712
License & Fees	382,203	417,358	443,623	460,688	460,732	460,770
Fine and Forfeitures	176,913	201,029	209,050	210,931	205,931	205,931
Public Charge for Services	11,913,469	11,796,204	12,053,445	11,989,905	12,170,789	12,257,841
Intergovernmental Revenue	3,075,161	3,044,224	3,080,715	3,178,952	3,180,732	3,180,882
Misc Revenue	587,978	873,051	678,761	677,912	677,912	677,912
Other Financing Sources	3,625,322	20,624,955	3,509,340	3,732,422	3,615,477	3,615,477
Total Income	53,166,536	71,132,619	53,376,472	55,016,352	55,249,559	55,531,106
Expense						
General Government	6,528,331	6,685,594	8,255,977	8,073,902	7,933,332	8,971,402
Public Safety	7,925,693	8,130,808	8,398,769	9,152,256	8,813,799	9,089,906
Public Works	8,113,848	7,778,729	8,983,387	8,626,460	9,452,167	9,374,253
Health & Human Services	21,594,858	22,228,766	22,290,676	23,092,274	23,155,411	23,307,688
Culture, Recreation, Entertainmer	524,792	754,515	644,220	571,338	581,942	667,886
Conservation & Development	2,678,263	8,482,729	2,571,017	2,686,130	2,508,256	3,034,973
Debt Service	3,407,753	9,175,350	2,823,126	2,823,414	2,826,321	2,452,571
Transfers	795,822	5,195,400	348,877	491,922	465,477	465,477
Total Expense	51,569,360	68,431,890	54,316,050	55,517,695	55,736,704	57,364,155
Net Revenue and Expenditures	1,597,176	2,700,728	(939,578)	(501,343)	(487,145)	(1,833,049)

TABLE 9

2019 Budget and Levy by Fund

Fund		2019 Property Tax Levy	Total Revenues	Non-Levy Revenues	Total Expenditures	Difference
General Fund						
General	101	11,389,583	21,152,911	9,763,328	21,511,211	
Total General Fund		\$ 11,389,583	\$ 21,152,911	\$ 9,763,328	\$ 21,511,211	\$ (358,300)
Other General Fund						
Contingency	102	53,257	53,257	0	0	53,257
Asset Protection and Investment	110	0	217,200	217,200	150,000	67,200
Vehicle Fleet Fund	140	0	157,991	157,991	157,991	0
Total Other General Fund		\$ 53,257	\$ 428,448	\$ 375,191	\$ 307,991	\$ 120,457
Debt Service Fund						
Debt Service	301	2,808,414	2,823,414	15,000	2,823,414	0
Total Debt Service Fund		\$ 2,808,414	\$ 2,823,414	\$ 15,000	\$ 2,823,414	\$ -
Special Revenue Funds						
Jail Assesment	201	0	40,000	40,000	40,000	0
Family Court Service	202	0	9,411	9,411	9,411	0
Driver's Improvement	204	0	30,600	30,600	30,600	0
Community Development Block Grant	206	0	5,115	5,115	5,115	0
Bioterrorism/Local Preparedness	209	0	164,377	164,377	164,377	0
ADRC	212	110,785	1,879,457	1,768,672	1,920,457	(41,000)
CHILDREN & FAMILIES	215	2,546,886	5,339,010	2,792,124	5,339,010	0
HEALTH SERVICES	216	1,550,338	5,195,128	3,644,790	5,195,128	0
Birth to Three	218	137,551	299,131	161,580	299,131	0
WIC	221	0	207,557	207,557	207,557	0
Prenatal Care Coordination	222	0	39,600	39,600	39,600	0
Tobacco	223	0	138,539	138,539	138,539	0
Family Planning	224	0	127,573	127,573	127,573	0
Immunization	226	0	46,384	46,384	46,384	0
Consolidated Contract Grants	227	0	99,505	99,505	99,505	0
Environmental	228	0	231,561	231,561	231,561	0
Radon	229	0	7,587	7,587	7,587	0
Forestry	241	0	8,350	8,350	8,350	0
Trails	243	0	111,290	111,290	111,290	0
Dog License	805	0	23,939	23,939	23,939	0
Septic System	806	0	10,000	10,000	10,000	0
Lakes Improvement	807	0	2,945	2,945	35,646	(32,700)
Sub-Division - Park Dedication	808	0	0	0	2,945	(2,945)
Total Special Revenue Funds		\$ 4,345,560	\$ 14,017,059	\$ 9,671,499	\$ 14,093,705	\$ (76,646)
Capital Project Fund						
GOV'T CENTER REMODELING	460	35,000	135,000	100,000	135,000	0
Total Capital Project Fund		\$ 35,000	\$ 135,000	\$ 100,000	\$ 135,000	\$ -
Enterprise Funds						
Golden Age manor	601	0	7,980,645	7,980,645	7,960,476	20,168
Lime	602	0	711,834	711,834	714,244	(2,410)
Total Enterprise Funds		\$ -	\$ 8,692,479	\$ 8,692,479	\$ 8,674,720	\$ 17,758
Internal Service Funds						
Highway	701	3,330,167	7,767,041	4,436,874	7,971,654	(204,613)
Total Internal Service Funds		\$ 3,330,167	\$ 7,767,041	\$ 4,436,874	\$ 7,971,654	\$ (204,613)
Total, All Funds		\$ 21,961,981	\$ 55,016,352	\$ 33,054,371	\$ 55,517,695	\$ (501,343)

Table 10

Change in Projected Fund Balances by Fund by 2019 Budget

Fund	2019 Beginning Fund Balance*	Total Revenues	Total Expenditures	Fund Balance (Used)/Increased	Ending Fund Balance
General Fund	9,962,047	21,152,911	21,511,211	(358,300)	9,603,747
				-	-
Debt Service Fund	102,441	2,823,414	2,823,414	-	102,441
					-
Special Revenue Funds					-
Children & Families		5,339,010	5,339,010	-	-
Health Services		5,195,128	5,195,128	-	-
Public Health - Bioterrorism Consortium	53,106	164,377	164,377	-	53,106
Public Health - Birth to Three	74,441	299,131	299,131	-	74,441
Suicide Prevention	22,413				22,413
Public Health - WIC	2,726	207,557	207,557	-	2,726
Public Health - Prenatal Care	70,959	39,600	39,600	-	70,959
Public Health - Tobacco Coalition	-	138,539	138,539	-	-
Public Health - Reproductive Health	16,259	127,573	127,573	-	16,259
Public Health - MCH Car Seat	14,519				14,519
Public Health - Immunization	-	46,384	46,384	-	-
Public Health - Consolidated Contract	29,092	99,505	99,505	-	29,092
Public Health - Environmental Health Fund	53,706	231,561	231,561	-	53,706
Public Health - Radon Grant Fund	27	7,587	7,587	-	27
Aging and Disability Resource Center Fund	476,334	1,879,457	1,920,457	(41,000)	435,334
Snowmobile/ATV Trails	139,256	111,290	111,290	-	139,256
Jail Assessment Fees	(1,919)	40,000	40,000	-	(1,919)
Family Court Counseling***	-	9,411	9,411	-	-
Dog License	1,407	23,939	23,939	-	1,407
Drivers Improvement	-	30,600	30,600	-	-
Park Dedication	2,945	-	2,945	(2,945)	-
Lake Improvement	32,701	2,945	35,645	(32,700)	
Sanitary Systems Grants	-	10,000	10,000	-	-
Housing Development	30,255	5,115	5,115	-	30,255
State Aided Forestry Fund	29,064	8,350	8,350	-	29,064
Ahgren Fildlife Preservation	39,889			-	39,889
Total Special Revenue Funds	1,087,180	14,017,059	14,093,704	(76,645)	1,010,535
					-
Enterprise Funds					-
Nursing Home (Golden Age Manor net position)	1,429,356	7,980,645	7,960,476	20,168	1,449,525
Lime Fund (Lime Quarry net position)	1,539,152	711,834	714,244	(2,411)	1,536,742
Total Enterprise Funds	2,968,508	8,692,479	8,674,720	17,757	2,986,267
					-
Capital Project Fund					-
Government Center Remodeling	-	135,000	135,000		-
Total Capital Project Fund	-	135,000	135,000	-	-
					-
Internal Service Funds					-
Highway Fund	1,350,761	7,767,041	7,971,654	(204,613)	1,146,148
Health Insurance**					-
Contingency Fund	460,798	53,257		53,257	514,055
Retirement Account	333,128	-	-	-	333,128
Asset Protection and Internal Investment	1,260,061	217,200	150,000	67,200	1,327,261
Fleet	93,255	157,991	157,991	-	93,255
Total Internal Service Funds	3,498,003	8,195,489	8,279,645	(84,156)	3,413,847
					-
Total, All Funds	20,956,081	55,016,352	55,517,694	(501,344)	17,116,837

* Source: 2017 audited financial statements adjusted by 2018 budget actions or fb at end of 12/31/2018 per statements

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

Table 11

2019 Budget by Department by Fund

SUMMARY	Circuit Court 02-101	Jail Assmt 02-201	Fam Court 02-202	Drivers Imp 02-204	DA 05-101	Clerk 06-101	Dog License 06-805	Buildings 07-101	Fleet 07-140
Reported by Department/Fund									
Revenues									
General Property Tax	631,887	-	-	-	461,203	357,230	-	1,827,483	-
Other Taxes	-	-	-	-	-	-	-	-	-
State Aids	186,705	-	-	-	65,791	-	-	173,674	-
License & Fees	-	-	-	-	-	416	23,939	-	-
Fines & Forfeitures	107,100	40,000	-	30,600	591	-	-	-	-
Public Charge for Services	176,300	-	9,411	-	38,684	26,622	-	338,550	-
Intergovernmental Revenue	-	-	-	-	-	38,760	-	20,400	157,991
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-
Total Income	1,101,992	40,000	9,411	30,600	566,269	423,028	23,939	2,360,107	157,991
Expenditures									
Operating - 000	-	-	-	-	-	-	-	-	-
Personnel	752,714	-	-	-	502,011	283,233	-	956,865	-
Professional Services	312,133	-	9,411	-	26,544	52,997	1,882	950,689	7,348
Supplies & Expenses	37,145	-	-	-	36,914	80,098	1,157	200,253	41,827
Fixed Charges	-	-	-	-	800	1,700	400	-	108,816
Debt Service	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	-	-	20,500	82,000	-
Capital Outlay	-	-	-	-	-	5,000	-	110,800	-
Transfers	-	40,000	-	30,600	-	-	-	59,500	-
Total Expenditures	1,101,992	40,000	9,411	30,600	566,269	423,028	23,939	2,360,107	157,991
Net Revenue and Expenditures	-	-	-	-	-	-	-	-	-

Personnel:

FTE	Circuit Court 02-101	Jail Assmt 02-201	Fam Court 02-202	Drivers Imp 02-204	DA 05-101	Clerk 06-101	Dog License 06-805	Buildings 07-101	Fleet 07-140
Officials/Administration	1.000	-	-	-	-	1.000	-	1.000	-
First/Mid Level Officials & Mngrs	-	-	-	-	1.000	-	-	-	-
Professionals	1.000	-	-	-	-	-	-	-	-
Technicians/Para-Professionals	-	-	-	-	2.000	-	-	2.840	0.100
Administrative Support	10.000	-	-	-	4.000	1.450	-	0.900	0.160
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	12.050	-
Protective Service Workers	-	-	-	-	-	-	-	-	-
Total	12.00	-	-	-	7.00	2.45	-	16.79	0.26

Table 11

2019 Budget by Department by Fund

SUMMARY	Snowmobile 07-243	Lake Imp 07-807	Park Ded 07-808	ROD 08-101	Treas 09-101	Law Enf 11-101	Outside Ag 13-101
Reported by Department/Fund							
Revenues							
General Property Tax	-	-	-	(42,450)	45,229	8,051,471	161,674
Other Taxes	-	-	-	135,000	25	-	-
State Aids	111,290	-	-	-	109,000	151,323	-
License & Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	32,640	-	-
Public Charge for Services	-	-	-	275,000	179	257,374	-
Intergovernmental Revenue	-	-	-	-	-	85,172	-
Miscellaneous Revenue	-	-	-	-	100,000	39,500	-
Other Financing Sources	-	2,945	-	-	-	25,000	-
Total Income	111,290	2,945	-	367,550	287,073	8,609,840	161,674
Expenditures							
Operating - 000	-	-	-	-	-	-	-
Personnel	-	-	-	295,905	211,614	6,932,083	-
Professional Services	98,640	-	-	62,124	26,734	935,350	-
Supplies & Expenses	10,900	-	-	9,520	45,444	420,036	-
Fixed Charges	1,750	-	-	-	2,880	4,060	-
Debt Service	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	400	2,750	161,674
Capital Outlay	-	35,646	-	-	-	669,660	-
Transfers	-	-	2,945	-	-	4,200	-
Total Expenditures	111,290	35,646	2,945	367,550	287,073	8,968,140	161,674
Net Revenue and Expenditures	-	(32,700)	(2,945)	-	-	(358,300)	-

Personnel:

FTE	Snowmobile 07-243	Lakes Imp 07-807	Park Ded 07-808	ROD 08-101	Treas 09-101	Law Enf 11-101	Reg Plan 13-101
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	-	-	-	-	-	58.440	-
Total	-	-	-	4.00	3.00	81.09	-

Table 11

2019 Budget by Department by Fund

SUMMARY	PH 14-101	Bioterror 14-209	Birth to 3 14-218	WIC 14-221	Prenatal 14-222	Tobacco 14-223	Repro Health 14-224	Immun 14-226	Consolid 14-227	Enviro 14-228	Radon 14-229
Reported by Department/Fund											
Revenues											
General Property Tax	904,325	-	137,551	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
State Aids	3,682	164,377	88,837	207,557	-	138,539	45,537	-	99,505	-	7,587
License & Fees	52,000	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	158,359	-	72,743	-	39,600	-	82,036	46,384	-	231,561	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Total Income	1,118,366	164,377	299,131	207,557	39,600	138,539	127,573	46,384	99,505	231,561	7,587
Expenditures											
Operating - 000	-	7,057	-	-	-	-	-	-	-	-	-
Personnel	913,183	130,190	277,552	193,380	37,684	116,986	105,785	17,061	82,288	180,148	6,075
Professional Services	162,406	4,118	15,085	4,503	154	16,250	4,035	1,040	9,232	11,445	-
Supplies & Expenses	40,012	22,406	4,694	8,229	1,382	4,343	15,636	27,884	6,278	25,607	1,447
Fixed Charges	765	605	1,800	1,445	380	960	2,117	400	1,033	14,361	65
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	2,000	-	-	-	-	-	-	-	674	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,118,366	164,377	299,131	207,557	39,600	138,539	127,573	46,384	99,505	231,561	7,587
Net Revenue and Expenditures	-	-	-	-	-	-	-	-	-	-	-

Personnel:

FTE	PH 14-101	Bioterror 14-209	Birth to 3 14-218	WIC 14-221	Prenatal 14-222	Tobacco 14-223	Repro Health 14-224	Immun 14-226	Consolid 14-227	Enviro 14-228	Radon 14-229
Officials/Administration	1.000	-	-	-	-	-	-	-	-	-	-
First/Mid Level Officials & Mngrs	1.600	-	-	-	-	-	-	-	-	-	-
Professionals	6.266	1.350	2.000	1.152	0.400	1.300	0.850	0.200	1.002	0.940	0.060
Technicians/Para-Professionals	-	-	-	0.300	-	-	-	-	-	-	-
Administrative Support	2.300	-	0.200	1.250	-	-	0.300	-	-	1.200	-
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	-	-	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-
Total	11.17	1.35	2.20	2.70	0.40	1.30	1.15	0.20	1.00	2.14	0.06

Table 11

2019 Budget by Department by Fund

SUMMARY	GAM 15-601	DCF 16-215	DHS 16-216	Vets 18-101	Museum 20-101	Extension 21-101	LWRD 22-101	Lime 23-602	Land Info 24-101	Housing 24-206	WI Septic 24-806	Fair 26-101
Reported by Department/Fund												
Revenues												
General Property Tax	-	2,546,886	1,550,338	175,227	21,379	248,109	387,079	-	326,914	-	-	39,260
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-
State Aids	-	2,539,202	2,816,082	14,000	-	-	245,200	-	70,500	-	10,000	-
License & Fees	-	-	-	-	-	10	22,695	-	361,628	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	7,980,645	252,922	788,108	-	-	6,171	63,649	711,834	127,500	-	-	-
Intergovernmental Revenue	-	-	10,000	-	-	6,753	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	3,500	-	-	5,115	-	-
Other Financing Sources	-	-	30,600	-	-	-	-	-	-	-	-	-
Total Income	7,980,645	5,339,010	5,195,128	189,227	21,379	261,043	722,123	711,834	886,542	5,115	10,000	39,260
Expenditures												
Operating - 000	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	5,807,906	3,183,430	2,912,004	147,024	-	55,550	591,295	311,872	791,992	-	-	-
Professional Services	807,976	1,814,846	1,484,975	5,912	21,379	174,314	57,361	131,217	66,415	2,615	-	28,260
Supplies & Expenses	932,157	96,888	237,965	19,291	-	31,180	63,367	84,556	27,815	-	-	-
Fixed Charges	47,760	138,722	140,272	-	-	-	-	101,600	320	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	480	416,412	17,000	-	-	100	-	-	2,500	10,000	11,000
Capital Outlay	200,000	4,644	3,500	-	-	-	10,000	15,000	-	-	-	-
Transfers	164,677	100,000	-	-	-	-	-	70,000	-	-	-	-
Total Expenditures	7,960,476	5,339,010	5,195,128	189,227	21,379	261,043	722,123	714,244	886,542	5,115	10,000	39,260
Net Revenue and Expenditures	20,168	-	-	-	-	-	-	(2,410)	-	-	-	-

Personnel:

FTE	GAM 15-601	DCF 16-215	DHS 16-216	Vets 18-101	Museum 20-101	Extension 21-101	LWRD 22-101	Lime 23-602	Land Info 24-101	Housing 24-206	WI Septic 24-806	Fair 26-101
Officials/Administration	1.000	-	-	-	-	-	-	-	-	-	-	-
First/Mid Level Officials & Mngrs	1.600	-	-	-	-	-	-	-	-	-	-	-
Professionals	6.266	1.350	2.000	1.152	0.400	1.300	0.850	0.200	1.002	0.940	0.060	-
Technicians/Para-Professionals	-	-	-	0.300	-	-	-	-	-	-	-	-
Administrative Support	2.300	-	0.200	1.250	-	-	0.300	-	-	1.200	-	-
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-	-
Total	11.17	1.35	2.20	2.70	0.40	1.30	1.15	0.20	1.00	2.14	0.06	-

Table 11

2019 Budget by Department by Fund

SUMMARY	Corp Counsel 27-101	Forester 28-101	Forester 28-241	Highway 29-701	Admin 30-101	Admin-Cont 30-102	Admin-Asset 30-110	Admin - Debt 30-301	Gov't Ctr Rem 30-460	Info Tech 32-101	Emp Relations 34-101	ADRC 36-212
Reported by Department/Fund												
Revenues												
General Property Tax	304,087	(82,523)	-	3,330,167	(3,439,767)	53,257	-	2,808,414	35,000	625,681	386,085	110,785
Other Taxes	-	-	-	-	556,575	-	-	-	-	-	-	-
State Aids	549,783	52,302	8,350	2,006,408	602,657	-	-	-	-	-	-	1,644,072
License & Fees	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	3,741	154,053	-	-	24,480	-	-	-	-	-	-	124,000
Intergovernmental Revenue	-	-	-	2,382,266	-	-	-	-	-	477,610	-	-
Miscellaneous Revenue	-	-	-	48,200	480,997	-	-	-	-	-	-	600
Other Financing Sources	-	-	-	-	3,320,000	-	217,200	15,000	100,000	-	21,677	-
Total Income	857,611	123,832	8,350	7,767,041	1,544,942	53,257	217,200	2,823,414	135,000	1,103,291	407,762	1,879,457
Expenditures												
Operating - 000	-	-	-	-	-	-	-	-	-	-	-	-
Personnel	793,560	90,804	-	2,723,419	841,465	-	-	-	-	503,606	364,348	958,369
Professional Services	33,740	4,629	-	1,185,759	319,262	-	-	-	35,000	560,310	35,076	86,120
Supplies & Expenses	30,111	28,400	8,350	2,452,474	13,616	-	-	-	-	14,376	8,339	288,113
Fixed Charges	200	-	-	1,423,260	366,600	-	-	-	-	-	-	33,000
Debt Service	-	-	-	-	-	-	-	2,823,414	-	-	-	-
Other Grants Contributions	-	-	-	-	4,000	-	-	-	-	-	-	512,355
Capital Outlay	-	-	-	-	-	-	150,000	-	100,000	25,000	-	42,500
Transfers	-	-	-	186,742	-	-	-	-	-	-	-	-
Total Expenditures	857,611	123,832	8,350	7,971,654	1,544,942	-	150,000	2,823,414	135,000	1,103,291	407,762	1,920,457
Net Revenue and Expenditures	-	-	-	(204,613)	-	53,257	67,200	-	-	-	-	(41,000)

Personnel:

FTE	Corp Counsel 27-101	Forester 28-101	Forester 28-241	Highway 29-701	Admin 30-101	Admin-Cont 30-102	Admin-Asset 30-110	Admin-Debt 30-301	Hwy Facility 30-459	Info Tech 32-101	Emp Relations 34-101	ADRC 36-212
Officials/Administration	1.000	-	-	1.000	1.050	-	-	-	-	1.000	0.950	1.000
First/Mid Level Officials & Mngrs	1.000	-	-	3.000	1.000	-	-	-	-	-	1.000	1.000
Professionals	-	1.000	-	-	-	-	-	-	-	1.000	-	5.600
Technicians/Para-Professionals	1.000	-	-	-	-	-	-	-	-	3.000	-	-
Administrative Support	6.500	-	-	1.000	4.300	-	-	-	-	-	2.000	3.000
Skilled Craft/Service Maintenance	-	-	-	32.450	-	-	-	-	-	-	-	5.150
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-	-
Total	9.50	1.00	-	37.45	6.35	-	-	-	-	5.00	3.95	15.75

2019 Budget by Department by Fund

Summary	Totals
Reported by Department/Fund	
Revenues	
General Property Tax	21,961,981
Other Taxes	691,600
State Aids	12,111,961
License & Fees	460,688
Fines & Forfeitures	210,931
Public Charge for Services	11,989,905
Intergovernmental Revenue	3,178,952
Miscellaneous Revenue	677,912
Other Financing Sources	3,732,422
Total Income	\$ 55,016,351.54
Expenditures	
Operating - 000	7,057
Personnel	32,071,397
Professional Services	9,567,287
Supplies & Expenses	5,378,210
Fixed Charges	2,396,071
Debt Service	2,823,414
Other Grants Contributions	1,243,845
Capital Outlay	1,371,750
Transfers	658,664
Total Expenditures	\$ 55,517,694.84
Net Revenue and Expenditures	\$ (501,343.30)

Personnel:

FTE	Totals
Officials/Administration	14.000
First/Mid Level Officials & Mngrs	16.200
Professionals	39.640
Technicians/Para-Professionals	21.190
Administrative Support	53.810
Skilled Craft/Service Maintenance	49.650
Protective Service Workers	58.440
Total	252.93

Table 12
Summaries by Fund and Function

101 General	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenue						
General Property Tax	10,523,945	10,930,517	11,581,163	11,389,583	11,435,070	11,708,731
Other Taxes	662,007	653,303	586,145	601,145	601,145	601,145
State Aids	2,246,171	2,309,821	2,152,361	2,224,618	2,205,118	2,205,118
License & Fees	363,489	399,007	419,729	436,749	436,749	436,749
Fine and Forfeitures	110,463	128,283	139,050	140,331	140,331	140,331
Public Charge for Services	1,526,128	1,693,633	1,562,772	1,650,661	1,675,425	1,708,934
Intergovernmental Revenue	441,415	475,636	593,245	628,695	628,695	628,695
Misc Revenue	480,221	758,909	623,885	623,997	623,997	623,997
Other Financing Sources	3,404,960	5,004,014	3,277,140	3,366,677	3,371,677	3,371,677
Unknown Revenue	0	0	0	90,455	90,455	90,455
Total Income	19,758,800	22,353,123	20,935,490	21,152,911	21,208,662	21,515,831
Expense						
General Government	6,337,951	6,371,484	7,825,211	7,756,500	7,764,009	8,801,738
Public Safety	7,751,378	7,978,816	8,222,173	8,963,940	8,624,317	8,899,260
Public Works	681,131	585,867	701,192	674,806	684,971	695,401
Health & Human Services	1,698,833	1,601,277	1,716,566	1,744,443	1,765,429	1,786,785
Culture, Recreation, Entertain	413,560	482,156	494,930	460,048	468,652	552,584
Conservation & Development	1,736,087	1,809,102	1,951,218	1,847,775	1,847,085	1,866,730
Transfers	82,028	3,124,928	24,200	63,700	54,200	54,200
Total Expense	18,700,968	21,953,630	20,935,490	21,511,211	21,208,662	22,656,697
Net Revenue and	1,057,831	399,493	0	(358,300)	0	(1,140,866)

211 Human Services

Revenue						
General Property Tax	3,885,545	0	0	0	0	0
State Aids	4,183,381	0	0	0	0	0
Public Charge for Services	1,156,972	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0
Misc Revenue	0	0	0	0	0	0
Other Financing Sources	28,333	0	0	0	0	0
Total Income	9,254,231	0	0	0	0	0
Expense						
Health & Human Services	8,941,607	0	0	0	0	0
Transfers	312,624	0	0	0	0	0
Total Expense	9,254,231	0	0	0	0	0
Net Revenue and	0	0	0	0	0	0

215 Children and Families

Revenue						
General Property Tax	0	2,202,652	2,401,923	2,546,886	2,616,915	2,692,961
State Aids	0	2,890,927	2,414,268	2,539,202	2,539,202	2,539,202
Public Charge for Services	0	257,704	268,000	252,922	256,716	261,851
Intergovernmental Revenue	0	9,617	0	0	0	0
Other Financing Sources	0	799,773	0	0	0	0
Total Income	0	6,160,673	5,084,191	5,339,010	5,412,833	5,494,014
Expense						
Health & Human Services	0	6,160,673	5,084,191	5,239,010	5,312,833	5,394,014
Transfers	0	0	0	100,000	100,000	100,000
Total Expense	0	6,160,673	5,084,191	5,339,010	5,412,833	5,494,014
Net Revenue and	0	0	0	0	0	0

Table 12
Summaries by Fund and Function

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

Table 12
Summaries by Fund and Function

701 Highway

Revenue

General Property Tax	3,147,027	3,167,470	3,235,955	3,330,167	3,400,167	3,400,167
State Aids	1,946,456	1,596,831	1,787,064	2,006,408	2,006,408	2,006,408
Intergovernmental Revenue	2,464,716	2,378,956	2,319,976	2,382,266	2,382,266	2,382,266
Misc Revenue	63,421	48,006	49,200	48,200	48,200	48,200
Other Financing Sources	0	1,106,220	0	0	0	0

Total Income	7,621,620	8,297,484	7,392,195	7,767,041	7,837,041	7,837,041
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Expense

Public Works	7,432,717	7,192,862	8,282,195	7,951,654	8,767,196	8,678,851
Transfers	20,000	20,000	20,000	20,000	20,000	20,000

Total Expense	7,452,717	7,212,862	8,302,195	7,971,654	8,787,196	8,698,851
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Net Revenue and	168,903	1,084,622	(910,000)	(204,613)	(950,155)	(861,810)
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All Other Funds

Revenue

General Property Tax	626,507	732,897	320,843	336,593	303,691	480,813
Other Taxes	79,557	14,575	0	0	0	0
State Aids	2,817,744	2,771,160	2,277,353	2,525,651	2,533,569	2,543,076
License & Fees	18,715	18,351	23,894	23,939	23,983	24,021
Fine and Forfeitures	66,450	72,746	70,000	70,600	65,600	65,600
Public Charge for Services	1,175,229	1,304,933	1,235,599	1,317,569	1,338,362	1,370,772
Intergovernmental Revenue	169,030	160,351	167,494	157,991	159,771	159,921
Misc Revenue	44,335	66,136	5,676	5,715	5,715	5,715
Other Financing Sources	152,028	13,672,654	187,200	320,145	208,200	208,200

Total Income	5,149,594	18,813,802	4,288,059	4,758,203	4,638,891	4,858,118
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Expense

General Government	190,380	314,110	430,766	317,402	169,323	169,664
Public Safety	174,315	151,991	176,596	188,316	189,482	190,646
Health & Human Services	3,098,694	3,159,180	2,801,185	3,117,894	3,055,178	3,057,198
Culture, Recreation, Entertain	111,232	272,359	149,290	111,290	113,290	115,302
Conservation & Development	942,176	6,673,627	619,800	838,355	661,171	1,168,243
Debt Service	79,557	37,050	0	0	0	0
Transfers	250,487	115,528	140,000	143,545	135,600	135,600

Total Expense	4,846,841	10,723,846	4,317,637	4,716,802	4,324,044	4,836,653
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Net Revenue and	302,752	8,089,957	(29,578)	41,401	314,847	21,465
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Table 13

2019 Capital Budget		
County Board		
Computers	5,000	Equipment to video meetings
	<u>5,000</u>	
Administration		
Chiller @ Gov't Center	150,000	Replace air chiller in gov'n bldg
Facility Improvement Study	35,000	Start of the remodeling project
Remodeling Clinics	100,000	Combine community services clinics
	<u>285,000</u>	
Buildings, Parks, Recycling		
Phase One Phone System	50,000	Upgrade phone system phase 1
Heat Exchanger at Endeavors Building	15,000	Upgrade pool heat exchanger
JA Window Security @ JC	6,400	Install windows at county for Clerk of Court Office
Building Improvements	21,600	Funding for 2019 building improvements
Equipment Upgrades	11,800	Replace aging equipment for building maintenance
Jail Doors	6,000	Replace Jail lock out system
Kennedy Dam Embankment	30,645	Shore up dam embankment
Concrete boat landing	5,000	Replace concrete
	<u>146,445</u>	
ADRC		
Transportation Motorized Bikes	42,500	
Law Enforcement		
Tyler Tech Upgrade to Enterprise	121,360	Service for 911 communications
Jail Controller Project	358,300	Phase 2 of replacing jail controls
Squad Replacement (7)	190,000	Replace sheriff vehicles
	<u>669,660</u>	
Golden Age Manor		
Facility Improvements	200,000	Upgrade patient rooms
	<u>200,000</u>	
Lime		
Replace Scale Recording Hardware	10,000	Replace component of scale
Replace Soft-start Control Panel	5,000	Upgrade control panel on scale
	<u>15,000</u>	
Land and Water		
Water Test Probe Algae meter	10,000	Replace equipment
	<u>10,000</u>	
Highway		
Plow Truck w/attachments (2)	400,000	Replace plow
2-Ton Truck	65,000	Replace truck
Spray Patcher (Truck-mounted)	230,000	Replace patcher
CTH V/K1 Prep Work	110,000	Highway road project
CTH D2 (Part 2) Pulverize/Overlay	510,000	Highway road project
CTH Z2/A2/A3/W4 Chip Seals	469,000	Highway road project
CTH G5 Thin Overlay	875,000	Highway road project
Bridge Aid	256,374	Bridge replacement
	<u>2,915,374</u>	
Information Technology		
Computer Backup System	25,000	Upgrade back up system
MS Office	96,610	Software
Windows	60,690	Software
Cisco Switches	15,500	Hardware
Security Software	7,050	Software
	<u>204,850</u>	
All funds Total \$ 4,166,329		

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

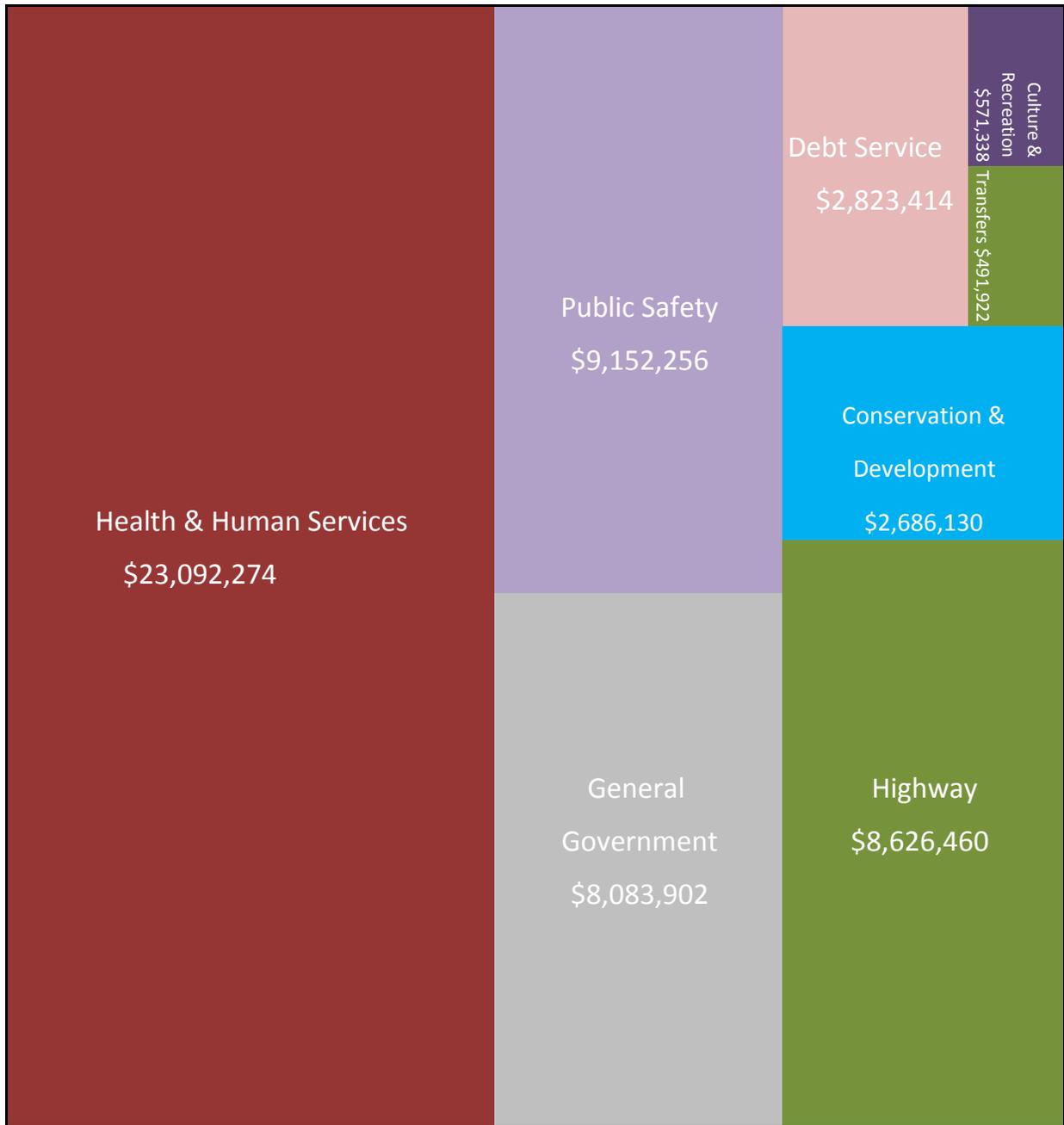
Polk County has budgeted \$4,277,479 for capital projects over \$5,000 in 2019 (previous page). None of these expenditures will result in any increase in operating expenditures in 2019; it is anticipated, however, that several will result in expenditure savings in 2019 and thereafter, and these savings have been incorporated in these budgets. Those capital investments and estimated savings are:

Department and Investment	Capital Investment	General Fund	Highway Fund	Golden Age Manor	Savings
Buildings					
Chiller	150,000	150,000			Utility Savings
Heat Exchanger at Endeavors Building	15,000	15,000			Utility Savings
Plow Truck w/attachments (2)	400,000		400,000		Fuel Efficiency
2-Ton Truck	65,000		65,000		Utility Savings
Law Enforcement					
Vehicles	190,000	190,000			Fuel Efficiency
Golden Age Manor					
Total	820,000	355,000	465,000		

Note that there are no savings listed from reduced maintenance and repair costs. The County budgets a fixed amount each year for these expenses, with the understanding that vehicles, etc. will be replaced on a regular schedule. As the Capital Improvement Plan itself notes (pages 181-194), delay in replacement would result in an increased expense.

Figure 13

Expenditures by Functional Classification



2019 Budget by Department

presented by Governing Committee



POLK
COUNTY
WISCONSIN

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

General Government



POLK COUNTY WISCONSIN
General Government Committee

Department of Administration

Maggie Wickre, Finance Director

DEPARTMENT DESCRIPTION:

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

MISSION:

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

LINK TO COUNTY BOARD STRATEGIC GOALS:

To serve and represent the public with integrity.

STRATEGIC PRIORITIES:

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

PROGRAM OVERVIEW:

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

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

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

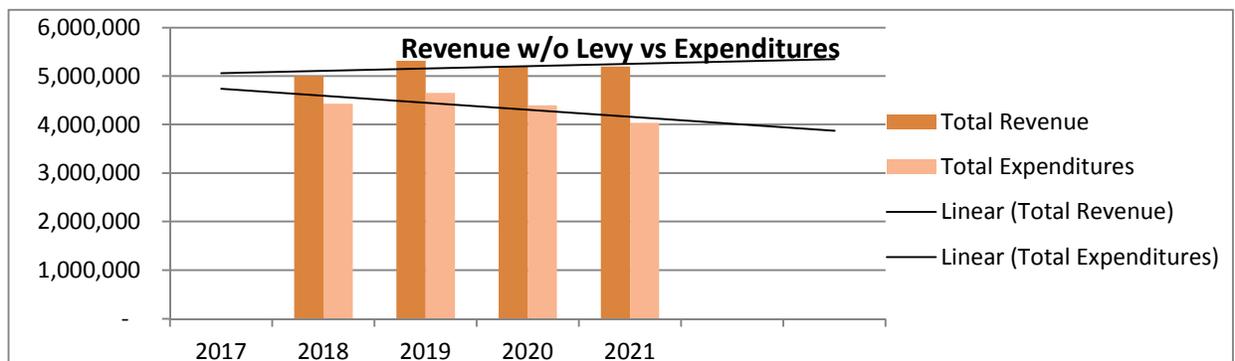
POLK COUNTY WISCONSIN
General Government Committee

Department of Administration

Maggie Wickre, Finance Director

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION					
	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue - 459 Fund					
General Property Tax	598,111	(556,399)	(543,096)	(489,448)	(639,460)
Other Taxes	488,451	466,120	556,575	556,575	556,575
State Aids	616,746	603,943	602,657	602,657	602,657
Public Charge for Services	4,700	24,000	24,480	24,847	25,344
Misc. Revenue	469,520	481,885	480,997	480,997	480,997
Other Financing Sources	18,620,027	3,422,200	3,652,200	3,533,200	3,533,200
Total Revenue	20,797,555	4,441,749	4,773,813	4,708,828	4,559,313
Expense - 459 Fund	2,881				
Personnel Services	566,862	704,029	841,465	852,298	863,403
Contractual Services	591,855	264,616	354,262	325,647	332,160
Supplies & Expenses	9,210	14,682	13,616	13,616	13,615
Fixed Charges	282,048	366,600	366,600	372,099	372,099
Debt Service	9,129,289	2,823,126	2,823,414	2,826,321	2,452,571
Grants, Contributions, Indem	4,294	4,000	4,000	4,000	4,000
Capital Outlay	5,411,102	254,000	250,000	-	-
Cost Reallocation	3,959,647				
Total Expenditures	19,957,188	4,431,053	4,653,357	4,393,981	4,037,848
Net Revenue and Expenditures	840,367	10,696	120,456	314,847	521,465

EMPLOYMENT BY JOB CLASSIFICATION					
	2017 Budget	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
FTE Employees					
Officials/Administrators	1	1	1.05	1.05	1.05
Professionals					
Administrative Support	3.5	3.5	4.3	4.3	4.3
First/Mid Level Officials and Managers	1.05	1.05	1	1	1
Total	5.55	5.55	6.35	6.35	6.35



POLK COUNTY WISCONSIN
General Government Committee

Department of Administration

Maggie Wickre, Finance Director

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					
	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	203,358	(189,176)	(184,653)	(166,412)	(217,416)
Other Revenues	6,867,811	1,699,370	1,807,749	1,767,414	1,767,583
Total Revenue	7,071,169	1,510,195	1,623,096	1,601,002	1,550,166
Expenses					
Recurrent Expenditure	4,944,690	1,420,198	1,497,141	1,493,954	1,372,868
Capital/One-time Expenditure	1,839,775	86,360	85,000	-	-
Total Expenditures	6,784,465	1,506,558	1,582,141	1,493,954	1,372,868
Net Revenue and Expenditures	286,704	3,637	40,955	107,048	177,298

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

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

KEY PROGRAM STRATEGIES 2020

1. Continue to update fiscal information to citizens

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Comprehensive Annual Financial Report	2	2	2	2	2
Documents submitted for national	2	3	3	3	3
Chapters of administrative code finalized	2	2	2	2	2

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Number of National Awards	2	3	3	3	3

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Increased use of software programs in County and consolidating data management leads to a comprehensive database instead of singular databases maintained only in separate department. This leads to more detailed statements of performance across the County.

POLK COUNTY WISCONSIN
General Government Committee

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:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	215,320	(200,304)	(195,515)	(176,201)	(230,206)
Other Revenues	7,271,800	1,799,333	1,914,087	1,871,379	1,871,558
Total Revenue	7,487,120	1,599,030	1,718,573	1,695,178	1,641,353
Expenses					
Recurrent Expenditure	5,236,591	1,503,739	1,585,208	1,581,833	1,453,625
Capital/One-time Expenditure	1,947,997	91,440	90,000	-	-
Total Expenditures	7,184,588	1,595,179	1,675,208	1,581,833	1,453,625
Net Revenue and Expenditures	302,532	3,851	43,364	113,345	187,728

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

Continue to streamline processes through the County Departments in the area of financial management.

KEY PROGRAM STRATEGIES 2020

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

KEY PERFORMANCE INDICATORS:

	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Output indicators					
Number of invoices processed paperless	10,059 web	10,000 web	15,000 web	16,000	18,000
Accounts payable checks	8,577	8,500	7,500	6,000	6,000
Electronic Funds Transfer	313	1,156	2,156	2,156	2,000
Payroll Deposits	12,329	11,500	11,500	11,500	11,000
Number of Committee/Board meetings	30	72	72	72	72
Number of vendor contracts reviewed		85	95	95	98
Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Unassigned General Fund Balance	33%	33%	37%	38%	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.

**POLK COUNTY WISCONSIN
General Government Committee**

Department of Administration

Maggie Wickre, Finance Director

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:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	179,433	(166,920)	(162,929)	(146,834)	(191,838)
Other Revenues	6,059,833	1,499,444	1,595,073	1,559,483	1,559,632
Total Revenue	6,239,267	1,332,525	1,432,144	1,412,648	1,367,794
Expenses					
Recurrent Expenditure	4,362,962	1,253,116	1,321,007	1,318,194	1,211,354
Capital/One-time Expenditure	1,623,331	76,200	75,000	-	-
Total Expenditures	5,986,292	1,329,316	1,396,007	1,318,194	1,211,354
Net Revenue and Expenditures	252,974	3,209	36,137	94,454	156,440

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2019

Research premium reduction and the benefits of consolidating policies.

KEY PROGRAM STRATEGIES 2020

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

KEY PERFORMANCE INDICATORS

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Claims Processes	69	72	85	80	75
Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Worker's Comp MOD rate	0.71	0.71	0.70	0.68	0.68

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

National trends of insurance premium increases effect our premiums rates.

POLK COUNTY WISCONSIN
General Government and Environmental Services Committees

Department of Buildings, Parks, Solid Waste, Forestry

Debbie Peterson, Director

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:

Parks To develop maintain and preserve our parks, lake accesses, and trail systems that will meet the needs of our citizens and future generations: preserve and protect the county's open space, water, historical and natural and economic resources to provide recreational and tourism opportunities. **Buildings:** To preserve and to extend the useful life to the existing facilities, as well as keep environmental safe for the public, updated technology maintaining cost conscious, and assist in planning and design for additional county buildings as required. **Solid Waste:** To meet the Solid waste needs of Polk County residents that incorporate waste reduction and material reuse which is technically and economically feasible.

LINK TO COUNTY BOARD STRATEGIC GOALS:

1. To preserve and enhance the environment.
2. 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.

PROGRAM OVERVIEW:

Maintenance of County campus and facilities, Development and maintenance of parks, trails, boat landings, Manage county forests, Manage the MRF and solid waste ordinance.

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

Billing and invoicing	Maintain records of sales of recyclables/solid waste
Compile maint/grooming sheets from snow/atv work with clubs	Maintain time/equipment recoding sheets
Annual grants	Request/report grants as needed
Sell bike/ski trail passes	Update signage
Update website	DNR meetings
Overview budget	Hire/supervise staff
Advertising	Trail inspection
Liaison trail/fair/museum	Park maintenance/camp ground inspections
Rfp's	Trail/promotional collaboration mtgs
Recy Alum Checking Account	Park bldg updates
Organize clean sweep event	Order/mng supplies
Selling tax deed properties	Heating and cooling equipment
Mgn fleet vehicle-ordering, selling, maint.	Janitorial work
Wkly deposits	Give out firewood permits
Enter Hauler reports	Metsys
	Facility security
	Phone system

POLK COUNTY WISCONSIN
General Government and Environmental Services Committees

Department of Buildings, Parks, Solid Waste, Forestry

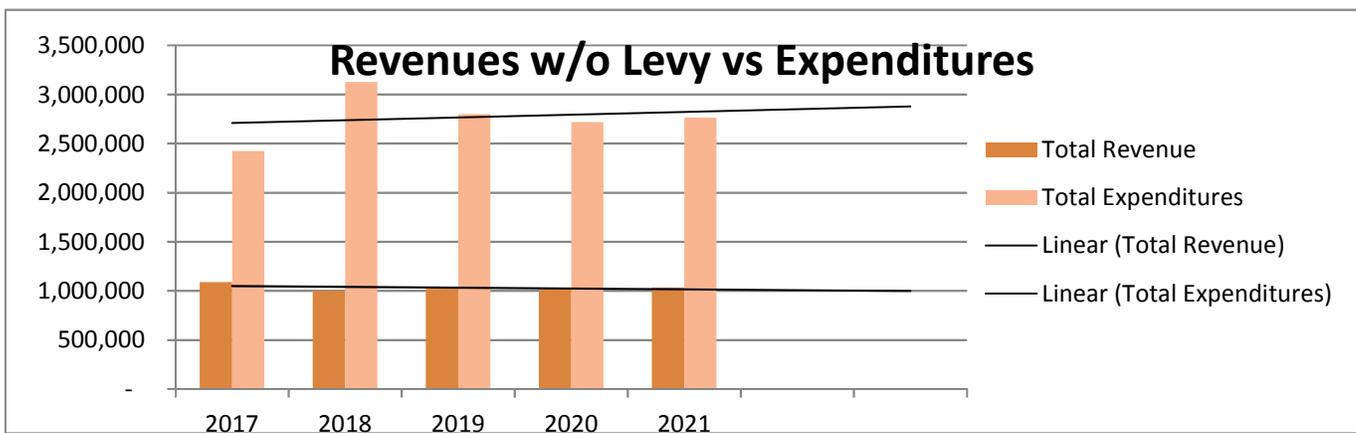
Debbie Peterson, Director

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	1,558,777	2,073,954	1,744,960	1,691,777	1,724,233
Other Taxes	14,575	-			
State Aids	374,064	348,066	345,616	345,616	345,616
Public Charge for Services	518,098	453,532	492,602	499,994	509,993
Intergovernmental Revenue	180,849	187,494	178,391	178,391	178,391
Misc Revenue		10,463	2,945		
Total Revenue	2,646,363	3,073,509	2,764,514	2,715,778	2,758,233
Expense					
Personnel Services	998,684	1,052,692	1,047,667	1,069,669	1092637
Contractual Services	918,525	1,053,155	1,061,305	1,082,531	1104182
Supplies & Expenses	165,993	300,732	289,728	289,729	289728
Fixed Charges	133,159	103,266	110,566	112,226	112226
Grants, Contributions, Indem	99,363	82,000	82,000	82,000	82000
Capital Outlay	96,272	504,200	146,445	33,400	33400
Cost Reallocation	10,000	30,464	62,445	50,000	50000
Total Expenditures	2,421,996	3,126,509	2,800,156	2,719,555	2,764,173
Net Revenue and Expenditures	224,367	(53,000)	(35,642)	(3,777)	(5,940)

EMPLOYMENT BY JOB CLASSIFICATION:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
FTE Employees					
Professionals	0	0	0		
Officials/Administrators	1	1	1	1	1
Technicians/Para-Professionals	3	2.84	2.84	2.84	2.84
Administrative Support	1	1	1	1.06	1.06
Skilled Craft/Service Maintenance	11.85	12.01	12.01	12.15	12.15
Total	16.85	16.85	16.85	17.05	17.05



POLK COUNTY WISCONSIN
General Government and Environmental Services Committees

Department of Buildings, Parks, Solid Waste, Forestry

Debbie Peterson, Director

PROGRAM NAME:

Parks, trails and Lake Access

PROGRAM OBJECTIVE:

Maintain parks and improve lake access.

LINK TO BOARD PRIORITY:

7. Parks/tourism/recreation

PROGRAM REVENUES AND EXPENDITURES:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast Budget	2021 Forecast Budget
Revenue					
General Property Tax	233,499	200,390	176,613	144,450	148,124
Other Revenues	159,545	121,740	119,450	121,573	123,750
Total Revenue	393,044	322,130	296,063	266,023	271,874
Expenditure					
Recurrent Expenditure	390,245	313,930	287,863	257,823	263,674
Capital/One-time Expenditure	2,799	8,200	8,200	8,200	8,200
Total Expenditure	393,044	322,130	296,063	266,023	271,874
Net Revenue and Expenditures	-	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

1. Follow through with the Ahlgren reserve.
2. Continue to enhance park and recreation opportunity

KEY PROGRAM STRATEGIES 2020

1. Trade Lake Boat Landing Project
2. Campground improvement

KEY PERFORMANCE INDICATORS

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Park acreage maintained	440	440	440	440	440
Miles of trails maintained	463	463	463	463	463

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Revenue from campsite and shelter	3305	2500	2500	2500	2500

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

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

POLK COUNTY WISCONSIN
General Government and Environmental Services Committees

Department of Buildings, Parks, Solid Waste, Forestry

Debbie Peterson, Director

PROGRAM NAME:

Building and Property

PROGRAM OBJECTIVE:

Providing a quality preventive maintenance program to extend the life of county assets.

LINK TO BOARD PRIORITY:

Updating county services for future and improving services.

PROGRAM REVENUES AND EXPENDITURES:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast Budget	2021 Forecast Budget
Revenue					
General Property Tax	1,191,329	2,227,173	1,721,493	1,595,055	2,495,211
Other Revenues	180,849	197,957	181,336	180,171	180,321
Total Revenue	1,372,178	2,425,130	1,902,829	1,775,226	2,675,532
Expenditure					
Recurrent Expenditure	1,300,610	1,961,130	1,705,310	1,642,726	2,543,032
Capital/One-time Expenditure	71,568	464,000	197,519	132,500	132,500
Total Expenditure	1,372,178	2,425,130	1,902,829	1,775,226	2,675,532
Net Revenue and Expenditures	-	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

1. Jail Controller Project
2. Facility security, equipment upgrade

KEY PROGRAM STRATEGIES 2020

1. Heat Exchanger for Pool
2. Asset project for Human Services Building

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Work orders completed	1039	1065	1065	1065	1066
Fleet trips managed	2351	2700 trips	2700 trips	2700 trips	2701 trips

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Maintenance cost per sq foot	\$4.12	\$4.15	1065	1065	1066
Avg no of cars available per day	1 of 14	1 of 14	2700 trips	2700 trips	2701 trips

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

1. Evaluate the needs of the government center and determine changes
2. Fleet vehicles not coming back on time

POLK COUNTY WISCONSIN
General Government and Environmental Services Committees

Department of Buildings, Parks, Solid Waste, Forestry

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 services.

PROGRAM REVENUES AND EXPENDITURES:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	79,582	233,018	170,741	175,950	179,674
Other Revenues	506,285	468,174	504,064	509,021	515,727
Total Revenue	585,867	701,192	674,805	684,971	695,401
Recurrent Expenditure	563,961	669,192	674,805	684,971	695,401
Capital/One-time Expenditure	21,906	32,000			
Total Expenditure	585,867	701,192	674,805	684,971	695,401
Net Revenue and Expenditures	-	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

1. Update Recycling Brochure.
2. Design new entry way for public.

KEY PROGRAM STRATEGIES 2020

1. Implement new entry way for public.

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Tonnage of recyclables	1848	2200	2200	2200	2200
Solid waste revenue	\$67,179.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Revenues Recycling	\$264,648.00	\$259,000.00	\$259,000.00	\$259,000.00	\$259,000.00
Revenues Solid Waste	\$67,179.00	\$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.

POLK COUNTY WISCONSIN
General Government and Environmental Services Committees

Department of Buildings, Parks, Solid Waste, Forestry
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:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	(67,798)	(61,428)	(82,523)	(82,979)	(84,210)
Other Revenues	240,907	211,684	214,704	217,016	220,143
Total Revenue	173,109	150,256	132,181	134,037	135,933
Recurrent Expenditure	145,270	150,256	132,181	134,037	135,933
Capital/One-time Expenditure					
Total Expenditure	145,270	150,256	132,181	134,037	135,933
Net Revenue and Expenditures	27,839	(0)	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

Increase and improve current recreation opportunities in county forest.

KEY PROGRAM STRATEGIES 2020

Complete Polk County Forest Comprehensive Land Use Plan.

KEY PERFORMANCE INDICATORS

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Timber sale revenue	146,370	149,000	149,000	149,000	149,000
Acres established/reviewed	460	460	460	460	460

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Timber sales completed	10	10	8	8	8

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

- 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.
- Market conditions for forest products.

POLK COUNTY WISCONSIN
General Governments/Health and Human Services Committee

Department of Corporation Counsel and Child Support

Malia Malone, Corporation Counsel

DEPARTMENT DESCRIPTION:

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

MISSION:

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

LINK TO COUNTY BOARD STRATEGIC GOALS:

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

STRATEGIC PRIORITIES:

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

PROGRAM OVERVIEW:

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

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

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

POLK COUNTY WISCONSIN
General Governments/Health and Human Services Committee

Department of Corporation Counsel and Child Support

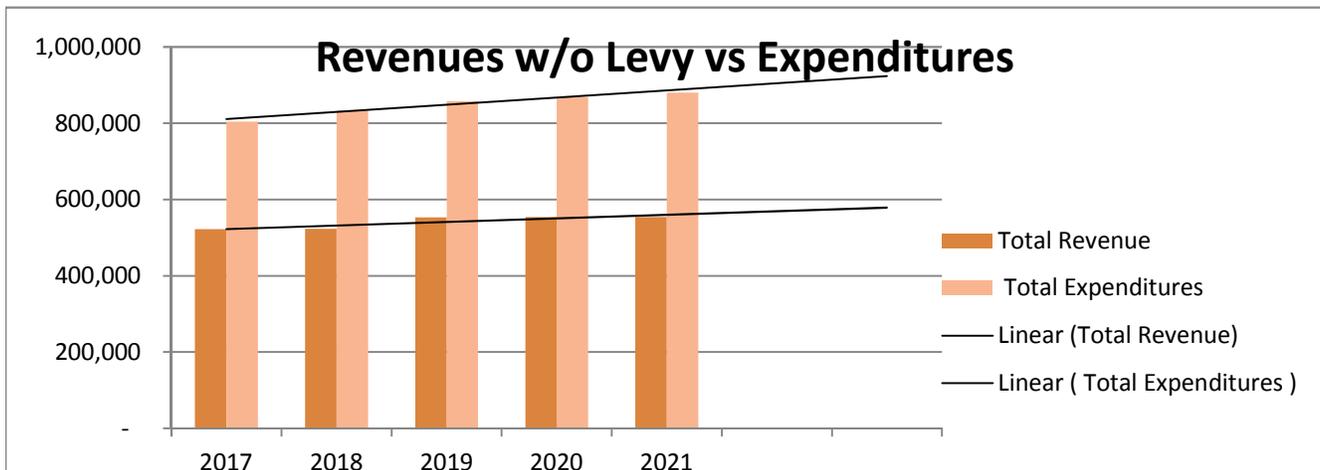
Malia Malone, Corporation Counsel

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	303,665	309,247	304,087	315,085	326,229
State Aids	521,554	519,511	549,783	549,783	549,783
Public Charge for Services	388	3,710	3,741	3,797	3,872
Total Revenue	825,607	832,468	857,611	868,665	879,884
Expense					
Personnel Services	750,746	758,276	793,561	803,937	814,467
Contractual Services	27,819	48,140	33,739	34,414	35,103
Supplies & Expenses	17,092	25,852	30,111	30,111	30,111
Fixed Charges	-	200	200	203	203
Capital Outlay	8,129				
Total Expenditures	803,787	832,468	857,611	868,665	879,884
Net Revenue and Expenditures	21,821	-	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION:

	2017 Budget	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
FTE Employees					
Officials/Administrators	1	1	1	0	1
Professionals	2	2	1	1	1
Technicians/Para-Professionals					
Administrative Support	6	6	6.5	6.5	6.5
First/Mid Level Officials and Managers			1	1	1
Total	9	9	9.5	8.5	9.5



POLK COUNTY WISCONSIN
General Governments/Health and Human Services Committee

Department of Corporation Counsel and Child Support

Malia Malone, Corporation Counsel

PROGRAM NAME:

Corporation Counsel

PROGRAM OBJECTIVE:

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

LINK TO BOARD PRIORITY:

Provide legal services in professional and responsive manner to advance organizational priorities identified by the County Board.

PROGRAM REVENUE AND EXPENDITURES:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	134,589	156,771	179,792	182,741	185,717
Other Revenues	56,910	70,853	72,850	72,885	72,932
Total Revenue	191,499	227,624	252,642	255,626	258,649
Expenses					
Recurrent Expenditure	183,370	227,624	252,642	255,626	258,649
Capital/One-time Expenditure	8,129	-			
Total Expenditures	191,499	227,624	252,642	255,626	258,649
Net Revenue and Expenditures	-	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

1. Continue to develop and provide educational opportunities to staff to maintain professionalism and enhance proficiencies and responsiveness consistent with changes in the need for legal services.
2. Research and implement cost-saving alternatives of computer assisted legal research software programs which enhance professionalism and responsiveness.

POLK COUNTY WISCONSIN
General Governments/Health and Human Services Committee
Department of Corporation Counsel and Child Support
Malia Malone, Corporation Counsel

Corporation Counsel Continued

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Contracts, Resolutions, Ordinances and Opinions	205	175	175	175	175
Human Services Cases Dispositioned	323	325	335	335	335
Ordinance Enforcement Cases Dispositioned	47	55	60	60	60
Collections Cases Dispositioned	17	20	20	20	20
% Transactional Legal Services Provided Timely	100	100	100	100	100
% Human Services Cases Concluded Timely	100	100	100	100	100
% Ordinance Enforcement Cases Initiated Timely	100	100	100	100	100
% Collection Cases Reaching Liquidation	85	100	100	100	100
Child Support Cases Processed (CS)		1775	1,800	1,800	1,800
CS Court-Ordered Establishment Rate	77				
		85	90	90	90
CS Current Collection Rate	76	78	80	80	80
Paternity Establishment Rate	100	100	100	100	100
CS Arrears Collection Rate	71	80	80	80	80
Cost Effectiveness/Program Dollar	5	5.5	5	5	5

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

1. County Board has established priorities allowing for delivery of legal services to adapt consistent with set priorities.
2. Legislation advances altering course of operations of internal operation requiring a shift in allocation of resources.
3. Emerging state mandates towards electronic/computerized processes will require County responsiveness in priority setting and resource allocation.

POLK COUNTY WISCONSIN
General Governments/Health and Human Services Committee

Department of Corporation Counsel and Child Support

Malia Malone, Corporation Counsel

PROGRAM NAME:

Child Support

PROGRAM OBJECTIVE:

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

LINK TO BOARD PRIORITY:

Provision of Human Services and Public Safety.

PROGRAM REVENUES AND EXPENDITURES:

	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Revenue					
General Property Tax	147,256	152,475	124,294	132,343	140,512
Other Revenues	465,031	452,368	480,674	480,695	480,723
Total Revenue	612,287	604,843	604,968	613,038	621,235
Expenses					
Recurrent Expenditure	612,287	604,843	604,968	613,038	621,235
Capital/One-time Expenditure					
Total Expenditures	612,287	604,843	604,968	613,038	621,235
Net Revenue and Expenditures	-	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

Maintain and Increase Performance on Federal and State Performance Measures; Develop Internal Office Policies and Procedures to Reflect Best Practices for Case Initiation and Enforcement; Explore use of working remotely for caseworkers.

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Child Support Cases Processed	1640	1775	1800	1800	1800
Performance Rate - Establishment	77	85	90	90	90
Performance Rate - Establish	100	100	100	100	100
Performance Rate - Collections	76	78	80	80	80
Performance Rate - Collection Arrears	71	80	80	80	80
Effectiveness/Program Dollar	5.7	5	5	5	5

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Continued increase of population and commensurate need of services. Recurring Succession. Loss of trained employees to greater compensation of other public sector positions.

If mandated, statutory reference	49.22; 59.53
Units of service	Work Tasks Completed
Program cost per unit of service	\$5.7 collected for \$1.00 of program expenditure
Measure of client satisfaction	Cases administered consistent with federal and state standards
Issues affecting performance	Employee Turnover and Succession; Changing legislation; Organizational Indifference and Lag to Advancing Technology and Marketable Compensation

POLK COUNTY WISCONSIN
General Government Committee

Department of County Clerk

Sharon Jorgenson, Polk County Clerk

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. Other services include: DMV motor vehicle services, administering marriage licenses, domestic partnerships, dog license program, passports, and timber cutting permits.

MISSION:

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

LINK TO COUNTY BOARDS STRATEGIC GOALS:

To serve the public with integrity.

STRATEGIC PRIORITIES:

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

PROGRAM OVERVIEW:

Agendas and Minutes for County Board Supervisor meetings. Administration of elections. Marriage Licenses, Domestic Partnerships, DMV Motor Vehicle Services, Passport Agent, Timber Cutting Permits, Administering Dog License Program, Maintain website page and safekeeping of documents.

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

Prepare agendas and take minutes for meetings, Administer elections, Issue Marriage Licenses, Motor Vehicle renewals and plates, Passports, Timber Cutting Permits, Administration for Dog License program, Provide general information and answer questions to those inquiring/need assistance.

POLK COUNTY WISCONSIN
General Government Committee

Department of County Clerk

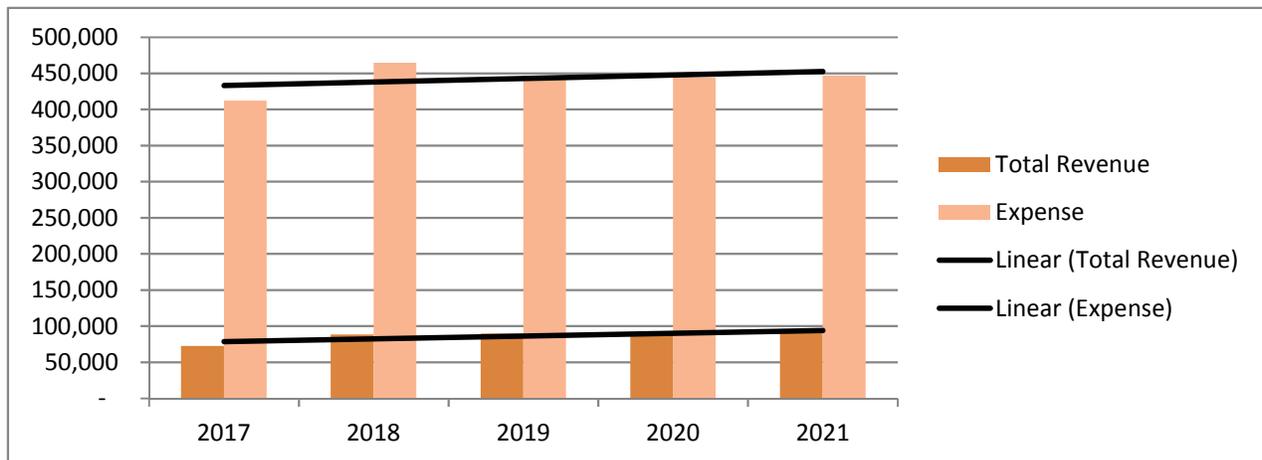
Sharon Jorgenson, Polk County Clerk

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2017 Acutal	2018 Budget	2019 Budget	2020	2021
Revenue					
General Property Tax	339,822	376,130	357,230	354,146	355,934
License & Fees	18,751	24,294	24,355	24,399	24,437
Public Charge for Services	30,704	26,100	26,622	27,021	27,561
Intergovernmental Revenue	23,067	38,000	38,760	38,760	38,760
Total Revenue	412,344	464,524	446,967	444,326	446,692
Expense					
Personnel Services	275,795	285,226	283,233	284,462	285,709
Contractual Services	43,208	51,644	54,880	55,977	57,096
Supplies & Expenses	74,809	80,054	81,254	81,255	81,255
Fixed Charges	1,965	2,100	2,100	2,132	2,132
Grants, Contributions, Indem	16,358	20,500	20,500	20,500	20,500
Capital Outlay		25,000	5,000		
Total Expenditures	412,135	464,524	446,967	444,326	446,692
Net Revenue and Expenditures	209	-	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION

	2017 Acutal	2018 Budget	2019 Budget	2020	2021
FTE Employees					
Officials/Administrators	1	1	1	1	1
Administrative Support	1.45	1.45	1.45	1.45	1.45
Total	2.45	2.45	2.45	2.45	2.45



**POLK COUNTY WISCONSIN
General Government Committee**

Department of County Clerk

Sharon Jorgenson, Polk County Clerk

PROGRAM NAME:

Continuation of: Clerk Services

KEY PERFORMANCE INDICATORS

Output indicators	2017 Actual	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate
Number of marriage applications applied for on a yearly basis. These numbers can vary greatly	276	250	250	250	275
Failure to give notice of meetings	0	0	0	0	0
Revenue from sale of dog tags	\$18,351	\$10,000	\$15,000	\$15,000	18000
Passport Revenue collected -agent fees and photo fees	\$11,050	\$8,500	\$12,238	\$12,422	\$12,670
Motor Vehicle Agent revenue from services provided.	\$3,931	\$3,700	\$0	\$0	0

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. Changes in Board Supervisors, and chair persons as well as limited staff during busy times impact the Clerk's office limiting ability to provide the 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 reimbursements for dog damages and provide funding for the humane society.
5. The popularity of on-line service offered by the DMV may impact the volume of titles processed. Non-sufficient funds checks are a risk assumed when receiving checks for payments in TriVin related transactions.
6. DMV services are no longer provided starting in 2019.

POLK COUNTY WISCONSIN
General Government Committee

Department of 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:

	2017 Actual	0	0	0	0
Revenue					
General Property Tax	-	-	-	-	-
Other Revenues	127	115	115	115	127
Total Revenue	127	115	115	115	127
Expenses					
Recurrent Expenditure	-	-	-	-	-
Capital/One-time Expenditure					
Total Expenditures	-	-	-	-	-
Net Revenue and Expenditures	127	115	115	115	127

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

1. Continue to learn updates to statewide voter registration system "WisVote"

KEY PROGRAM STRATEGIES 2020

1. Keep up on training for WisVote upgrades. Research voting equipment for future purchase. Continue high accuracy with elections.

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Number of elections per year (expected)	3	5	2	4	2

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Challenges due to errors in tally	0	0	0	0	0

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Employees engage in ongoing training due to continuous upgrades of WisVote software. Due to continuous upgrades the possibility of errors is higher.

Department of Employee Relations

Andrea Jerrick, Director of Employee Relations/Deputy County Administrator

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:

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

LINK TO COUNTY BOARD STRATEGIC GOALS:

To serve the public with integrity.

STRATEGIC PRIORITIES:

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

PROGRAM OVERVIEW:

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

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

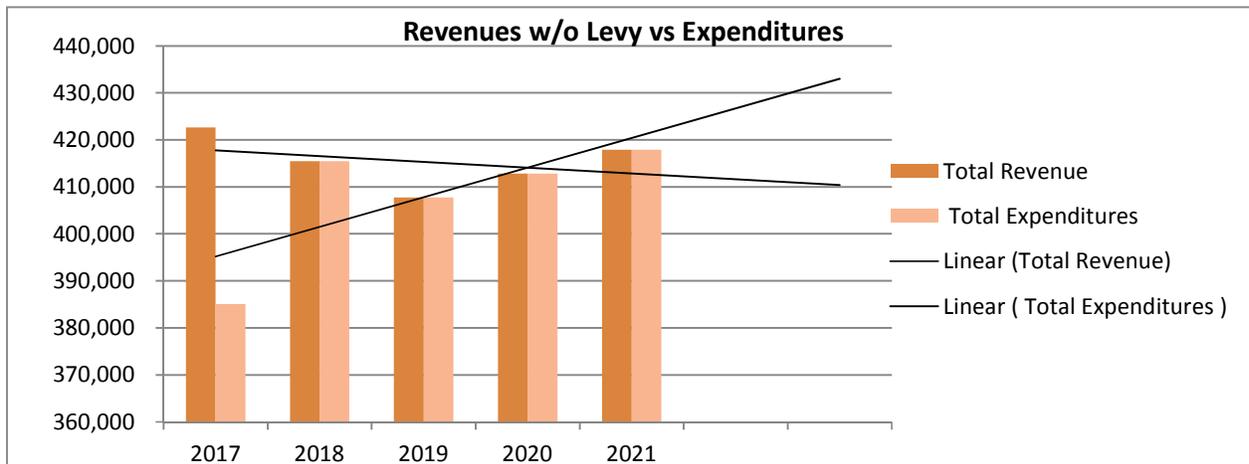
Employment law compliance, recruitment, position development, labor relations, employee safety, employee wellness and wellbeing, total rewards system administration, employee performance program administration, and training and development.

POLK COUNTY WISCONSIN
General Government Committee

Department of Employee Relations
 Andrea Jerrick, Director of Employee Relations/Deputy County Administrator

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:					
	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	400,683	393,808	386,085	391,117	396,221
Public Charge for Services	315				
Other Financing Sources	21,677	21,677	21,677	21,677	21,677
Total Revenue	422,675	415,485	407,762	412,794	417,898
Expense					
Operating Expense					
Personnel Services	361,824	374,215	364,349	368,679	373,068
Contractual Services	14,832	33,055	35,075	35,777	36,492
Supplies & Expenses	8,398	8,215	8,338	8,338	8,338
Total Expenditures	385,054	415,485	407,762	412,794	417,898
Net Revenue and Expenditures	37,621	-	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION:					
	2017 Budget	2018 Budget	2019 Budget	2020 forecast	2021 forecast
FTE Employees					
Officials/Administrators	2	2	2	2	2
Professionals	1	1	1	1	1
Administrative Support	0.95	0.95	0.95	0.95	0.95
Total	3.95	3.95	3.95	3.95	3.95



Department of Employee Relations

Andrea Jerrick, Director of Employee Relations/Deputy County Administrator

PROGRAM NAME:

Employee Relations

PROGRAM OBJECTIVE:

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

LINK TO BOARD PRIORITY:

To serve and represent the public with integrity.

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

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 throughout the organization.
6. Update handbook.
7. Provide training on changes and refresher for all employees.
8. Maintain participation in wellness at higher requirement level.

KEY PROGRAM STRATEGIES 2020

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

POLK COUNTY WISCONSIN
General Government Committee

Department of Employee Relations

Andrea Jerrick, Director of Employee Relations/Deputy County Administrator

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Number of wellness engagement options offered	20	20	20	20	20
Percent participation in online wellness tracking system	55%	60%	65%	65%	70%
Number of reportable work comp incidents	14	10	10	8	8
Total rewards visible to all current employees	100%	100%	100%	100%	100%
Total rewards promoted and visible to all potential employment candidates	100%	100%	100%	100%	100%
Number of disputes requiring ER intervention	0	2	2	2	2
Number of conflict-related trainings provided to employees and management	2	4	4	6	8
Positions filled utilizing behavioral interviewing format	100%	100%	100%	100%	100%
Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Position descriptions revised to align with career progression structure and reflecting competency format	75%	100%	100%	100%	100%
Completion of updates	100%	100%	100%	100%	100%
Trainings conducted for employees on policy-specific issues	6	4	4	4	4
Number of enrollees	339	343	343	350	350
Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Reduced absenteeism (year/year)	-0.05%	-1%	-1%	-1%	-1%
Health insurance cost increasing less than industry standard	-2%	-1%	-1%	-1%	-1%
Works Comp Mod Factor Rating	0.75	0.67	0.67	<0.70	<0.70
Employee satisfaction with compensation and benefits package	90%	90%	90%	>90%	>90%
Conflict resulting in employment hearing under the County's workplace safety and discipline appeals	0%	0%	0%	0%	0%
Employees terminated for disciplinary reasons	1	0	0	1	2
New hire retention rate (New hires still employed after 1 year of service)	90%	90%	90%	90%	90%
Percentage of employees classified as "high risk" through wellness program metrics	<10%	<10%	<10%	<8%	<8%

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 issues.
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.

**POLK COUNTY WISCONSIN
General Government Committee**

Department of Information Technology

David Vollendorf, Interim Director

DEPARTMENT DESCRIPTION:

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

MISSION:

To serve the public with integrity.

LINK TO COUNTY BOARD STRATEGIC GOALS:

Technology/Communication services

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

STRATEGIC PRIORITIES:

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

PROGRAM OVERVIEW:

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

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

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

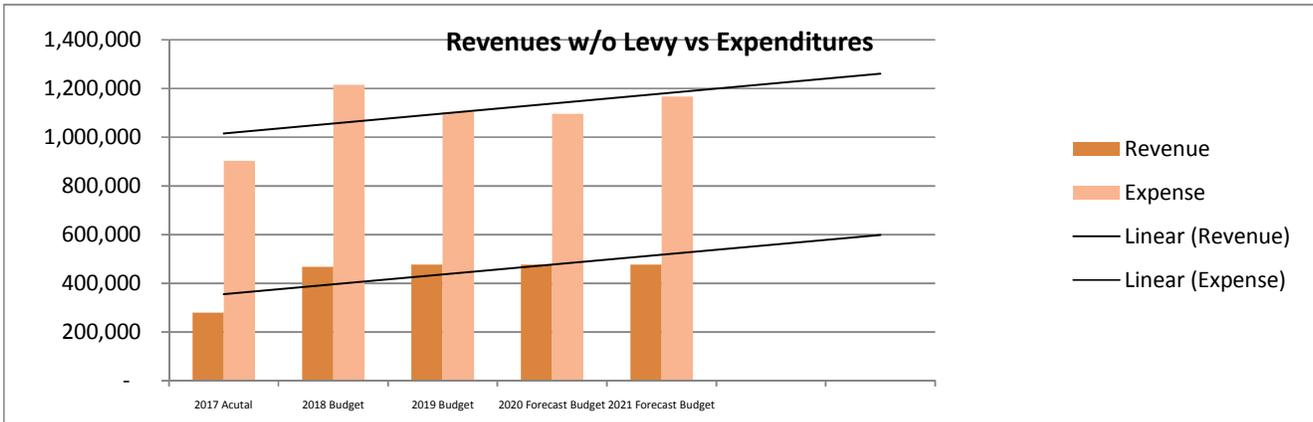
POLK COUNTY WISCONSIN
General Government Committee

Department of Information Technology

David Vollendorf, Interim Director

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION					
	2017 Acutal	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	675,744	678,914	625,681	618,789	637,238
Intergovernmental Revenue	279,227	468,245	477,609	477,610	477,610
Total Revenue	954,971	1,147,159	1,103,290	1,096,399	1,114,848
Expense					
Personnel Services	484,182	503,479	503,604	510,508	517,526
Contractual Services	293,968	560,310	560,310	571,515	582,946
Supplies & Expenses	18,161	14,376	14,376	14,376	14,376
Cost Reallocation					
Capital Outlay	106,392	137,290	25,000		52,000
Total Expenditures	902,703	1,215,455	1,103,290	1,096,399	1,166,848
Net Revenue and Expenditures	52,268	(68,296)	-	-	(52,000)

EMPLOYMENT BY JOB CLASSIFICATION:					
	2017 Budget	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals					
Technicians/Para-Professionals	4	4	4	4	4
Total	5	5	5	5	5



POLK COUNTY WISCONSIN
General Government Committee

Department of Information Technology

David Vollendorf, Interim Director

PROGRAM NAME:

Information Technology

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

1. Because the industry is moving more to cloud-based solutions, Polk County will be moving more in that direction. The I.T. department paradigm will change to more of facilitation and interconnectivity.
2. Continue the move towards the Windows 10 operating system. Determine strategy for getting all employees on the save version of Microsoft Office.
3. Implement a new data backup and recovery solution.
4. Prioritize and apply necessary network changes identified in security audit.
5. Continue to look at technologies to make our level of support more responsive and less costly.
6. The implementation of a Technology workgroup in 2018 will assist in setting strategies for the IT Department.
7. Review policies and procedures relating to the internet, e-mail, cell phones, and other related technology. Implement a policy for social media.

Key Program Strategies 2020

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

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Increase the number of Polk County employees able to work from home	67	90	110	140	175
Update oldest computers each year - Number of Computers	80	80	80	80	80
Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Increase number of computers with solid state drives allowing employees to be more efficient – Total Computers	30	80	160	240	320
Number of county cell phones distributed allowing employees to be more efficient – Total Cell Phones		167	192	200	210
Decrease the amount of time to replace or install new smart phone – Per Phone	1 hour	1 hour	10 minutes	10 minutes	10 minutes
Decrease amount of time it takes to perform nightly backups and perform recoveries.			-40%	-40%	-40%

Assumptions and factors affecting program performance:

1. There is a need to develop clear performance indicators for employees that work at home to ensure they are accomplishing same or better results as they are at work.
2. Assuming that the IT charge-back budget continues at the same pace so old computer equipment can be replaced each year.

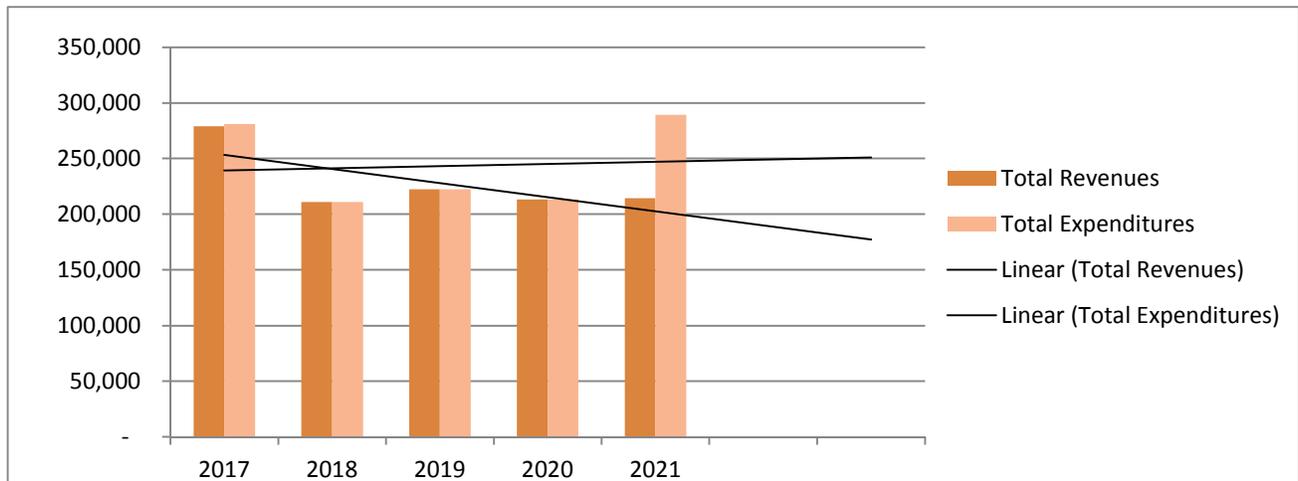
POLK COUNTY WISCONSIN
General Government Committee
Fair, Museum, West Central Regional Planning, Tourism, West Cap, Economic Development

Outside Agencies

Deb Peterson, Mark Gossman, Steve Geiger

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2017 Actual	2018 Budget	2019 Budget	2020 Estimated	2021 Estimated
Revenue					
General Property Tax	278,994	210,840	222,313	213,306	214,319
Total Revenue	278,994	210,840	222,313	213,306	214,319
Expense					
Fair	101,177	38,103	39,260	39,825	115,402
Museum	28,821	21,063	21,379	21,807	22,243
West Central Regional Planning	31,878	32,674	32,674	32,674	32,674
Tourism	70,000	70,000	70,000	70,000	70,000
West Cap	4,000	4,000	4,000	4,000	4,000
Economic Development	45,000	45,000	55,000	45,000	45,000
Total Expenditures	280,876	210,840	222,313	213,306	289,319
Net Revenue and Expenditures	(1,882)	-	-	-	(75,000)



POLK COUNTY WISCONSIN
General Government Committee
 Fair, Museum, West Central Regional Planning, Tourism, West Cap, Economic Development

Outside Agencies

Deb Peterson, Mark Gossman, Steve Geiger

PROGRAM NAME:

Museum

PROGRAM OBJECTIVE:

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

LINK TO BOARD PRIORITY:

Recreation/Tourism/Parks/Economic Development

PROGRAM REVENUES AND EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2020 Estimated	2021 Estimated
Revenue					
General Property Tax	30,796	21,063	21,379	21,807	22,243
Other Revenues					
Total Revenue	30,796	21,063	21,379	21,807	22,243
Recurrent Expenditure	20,371	21,063	21,379	21,807	22,243
Capital/One-time Expenditure	8,450	-			
Total Expenditure	28,821	21,063	21,379	21,807	22,243
Net Revenue and Expenditures	1,975	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

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

KEY PROGRAM STRATEGIES 2020

1. Reach out to key stakeholders for strategic plan.

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Attendance	1,765	1,800	2,000	2,000	2,000

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Grants and fundraising	\$5,757	\$25,000	\$25,000	\$25,000	\$25,000

POLK COUNTY WISCONSIN
General Government Committee
Fair, Museum, West Central Regional Planning, Tourism, West Cap, Economic Development

Outside Agencies

Deb Peterson, Mark Gossman, Steve Geiger

PROGRAM NAME:

Fair

PROGRAM OBJECTIVE:

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

LINK TO BOARD PRIORITY:

Recreation/Tourism/Parks/Economic Development

PROGRAM REVENUES AND EXPENDITURES:

	2017 Actual	2018 Budget	2019 Budget	2020 Estimated	2021 Estimated
Revenue					
General Property Tax	97,924	38,103	39,260	39,825	40,402
Other Revenues					
Total Revenue	97,924	38,103	39,260	39,825	40,402
Recurrent Expenditure	101,177	38,103	39,260	39,825	115,402
Capital/One-time Expenditure					
Total Expenditure	101,177	38,103	39,260	39,825	115,402
Net Revenue and Expenditures	(3,253)	-	-	-	(75,000)

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

Evaluate and access buildings and grounds

KEY PROGRAM STRATEGIES 2020

Construct new grandstand

KEY PERFORMANCE INDICATORS

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Improvements to fairgrounds				10,000	1,300,000

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Attendance	37178	37000	37,000	37,000	37,000

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

1. Weather, attendance

**POLK COUNTY WISCONSIN
General Government Committee**

Department of County Treasurer

Amanda Nissen, Polk County Treasurer

DEPARTMENT DESCRIPTION:

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

MISSION:

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

LINK TO COUNTY BOARD STRATEGIC GOALS:

To serve the public with integrity.

STRATEGIC PRIORITIES:

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

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

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

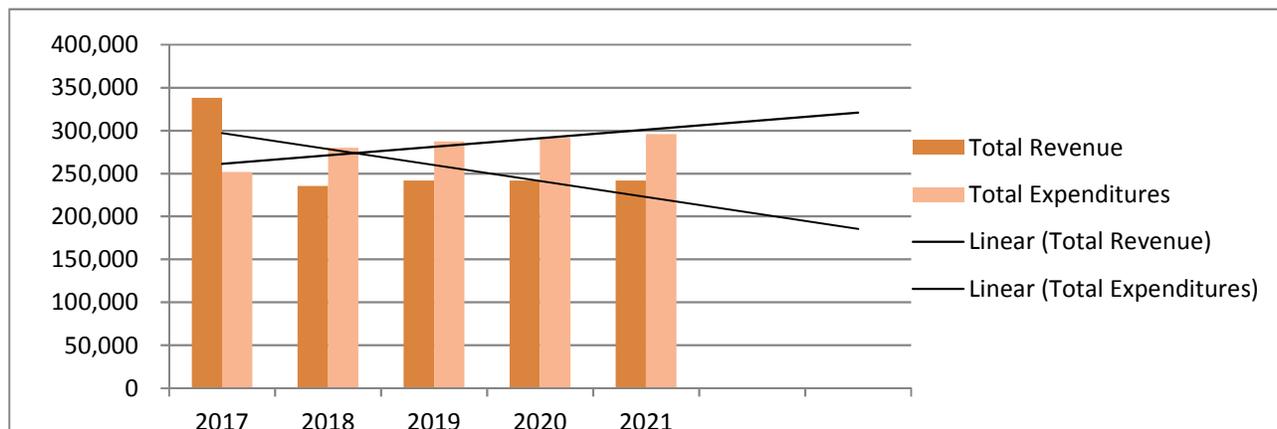
POLK COUNTY WISCONSIN
General Government Committee

Department of County Treasurer

Amanda Nissen, Polk County Treasurer

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION					
	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	50,831	44,587	45,229	49,524	53,911
Other Taxes	0	25	25	25	25
State Aids	108,604	103,000	109,000	109,000	109,000
Fine and Forfeitures	15,510	32,000	32,640	32,640	32,640
Public Charge for Services	(4,021)	175	179	181	184
Intergovernmental Revenues	204				
Misc Revenue	217,829	100,000	100,000	100,000	100,000
Total Revenue	388,957	279,787	287,073	291,370	295,760
Expense					
Operating Expense					
Personnel Services	203,270	210,697	211,614	215,332	219,177
Contractual Services	18,153	21,037	26,734	27,269	27,814
Supplies & Expenses	29,256	44,773	45,444	45,444	45,444
Fixed Charges	1,314	2,880	2,880	2,924	2,924
Grants, Contributions, Indem	(170)	400	400	401	401
Total Expenditures	251,824	279,787	287,072	291,370	295,760
Net Revenue and Expenditures	137,133	-	0	-	-

EMPLOYMENT BY JOB CLASSIFICATION					
	2017 Budget	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
FTE Employees					
Officials/Administrators	1	1	1	1	1
Administrative Support	2	2	2	2	2
Total	3	3	3	3	3



POLK COUNTY WISCONSIN
General Government Committee

Department of County Treasurer

Amanda Nissen, Polk County Treasurer

PROGRAM NAME:

Tax calculation, billing, settlement and fund distribution

PROGRAM OBJECTIVE:

Accurate calculation of taxes, collections received 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 2019

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	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
One page tax bills	Yes	Yes	Yes	Yes	Yes
All required levy info on bills	Yes, 100%	100% accurate	100% accurate	100% accurate	100% accurate

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Bills printed timely	100%	100%	100%	100%	100%
Tax bill information accurate	100%	100%	100%	100%	100%

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

We are assuming that the state will not remove the increased information that is now required on the tax bill. There is no indication at the time that the state will remove the requirement in the future.

Environmental Services



**POLK COUNTY WISCONSIN
Environmental Services Committee**

Department of UW-Extension

Kristen Bruder, Area Extension Director

DEPARTMENT DESCRIPTION:

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

MISSION:

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

LINK TO COUNTY BOARD STRATEGIC GOALS:

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

STRATEGIC PRIORITIES:

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

PROGRAM OVERVIEW

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

LIST OF PROGRAMS PROVIDED BY YOUR DEPARTMENT:

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

POLK COUNTY WISCONSIN
Environmental Services Committee

Department of UW-Extension

Kristen Bruder, Area Extension Director

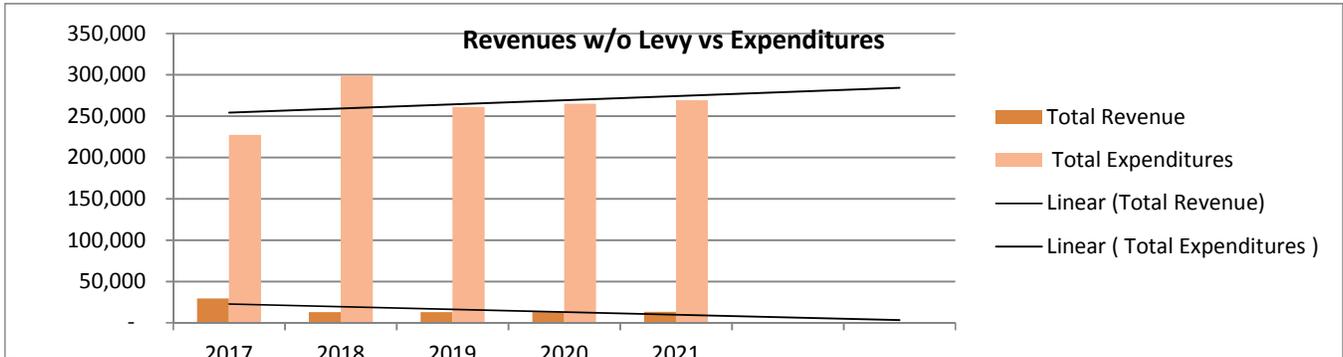
DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	278,253	286,298	248,109	252,072	256,079
State Aids	-	6,753		-	
License & Fees	6	10	10	10	10
Public Charge for Services	5,222	6,050	6,171	6,264	6,389
Intergovernmental Revenue	6,753		6,753	6,753	6,753
Misc Revenue	17,563				
Total Revenue	307,797	299,111	261,043	265,099	269,231
Expense					
Personnel Services	105,723	108,673	55,550	56,120	56,695
Contractual Services	105,653	161,486	174,314	177,800	181,356
Supplies & Expenses	15,973	28,952	31,179	31,179	31,180
Total Expenditures	227,349	299,111	261,043	265,099	269,231
Net Revenue and Expenditures	80,448	-	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION

	2017 Budget	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
FTE Employees*					
Administrative Support	1.8	1.8	1.8	1	1
Total	1.8	1.8	1.8	1	1

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



POLK COUNTY WISCONSIN
Environmental Services Committee

Department of UW-Extension

Kristen Bruder, Area Extension Director

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2019

1. Train Master Gardeners to meet the Horticulture needs of Polk County residents.
2. 4-H Community Club Program will provide youth leadership experiences and opportunities for youth to learn work predatory skills.
3. 4-H Clubs will contribute to their communities through community service experiences.
4. Provide Youth STEM Science Technology Engineering and Math educational learning opportunities.
5. Continued outreach efforts to reach underserved youth populations.
6. Pesticide Application Training- Increase knowledge of how to use biological resources to control pests before using chemical control. Educate producers on how to safely mix, handle, and apply restricted use pesticides.
7. Beef Quality Assurance Training- Educate producers on Best Management Practices to ensure proper animal handling, feeding, and overall care of market cattle.
8. Indianhead Sheep and Goat Breeders Association Parasite workshop(cooperating with UWRF Professor and IHSGB)- How to identify if your animals have a parasites and methods to reduce the numbers of parasite.
9. Youth Quality Assurance Training(cooperating with Barron High School Ag Teacher)- Educate youth about Best Management Practices to ensure proper animal handling, feeding, and overall care of their fair animals. This program is being offered to Polk County 4-H Youth that would prefer to do in person training instead of web-based.
10. Tractor Safety Training- I still need to visit with more of the Polk County Ag teachers to determine the role that UW Extension will have in this training.
11. Strategic Planning and Organizational Development for non-profits and local governments, Economic development, workforce development, business retention, small business assistance.

KEY PROGRAM STRATEGIES 2020

1. Assist Cty healthcare coalition with relaunch; support CHA/CHIP cycle; support workgroups.
2. Assist w/ implementation of a new model--Family Strengths--for meeting the needs of families who are volunteering for various support services.
3. Assist County Administration with the development of an internal communication plan.
4. Start workgroup/coalition committed to increasing resilience of Polk County individuals, families, and communities. Possible partners: Mental Health Task Force, United Way, Farm Table.
5. Provide small group/individual training and mentoring to parents/caregivers.
6. Provide small group/individual training and mentoring to divorced/separated parents.
7. Act as trainer for Stepping On program; may co-offer or follow with StrongBodies.

POLK COUNTY WISCONSIN
Environmental Services Committee

Department of UW-Extension

Kristen Bruder, Area Extension Director

KEY PERFORMANCE INDICATORS

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Measure attendance	145 (Parents Forever Program)				
Increase knowledge	not measured				
Utilize tools	not measured				
# orgs assisted	not measured	10	10	10	10
# business partic.	not measured	40	50	50	50
# workshops/prog.	not measured	24	24	24	24
# Master Gardeners volunteering	not measured	35	35	35	35
# Pesticide Applicators trained	not measured	30	30	30	30
Estimated volunteer hours of Master Gardeners	not measured	1,080	1080	1080	1080
Educational contacts with agribusiness	not measured	300	300	300	300
# 4-H Community Clubs	23	23	23	23	23
# 4-H membership		705	710	710	710
# Adult Volunteers	275	290	290	290	290
# Project enrollment	3,953	3,150	3,150	3,150	3,150
Outcome indicators	2016 Planned	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
# coparents keep child out of middle		125	125	125	125
Learn about end-of-life issues		100	100	100	100
Increase knowledge about budgeting and financial mgmt		30	30	30	30
Increase networking among directors		150	150	150	150
Reduce stress among caregivers		95	95	95	95
People learn/use leadership skills		50	50	50	50
Organizations equipped for future		10	10	10	10
People plan for business dev.		20	20	20	20
People engaged in citizen science		20	50	50	50
Increased work force preparedness skills		520	500	500	500
Increased Leadership and citizenship skills		300	300	300	300
Participants in educational workshops and trips		370	370	370	370
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.

POLK COUNTY WISCONSIN
Environmental Services Committee

Department of Land and Water

Tim Ritten, Director

DEPARTMENT DESCRIPTION:

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

MISSION:

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

LINK TO COUNTY BOARD STRATEGIC GOALS:

Priority #1 Tourism and recreation, #5 Water quality. Polk County would not have large tourism and recreation revenues without clean lakes and rivers. The LWRD works to minimize runoff impacts to surface waters and groundwater through many different programs and also to prevent AIS.

STRATEGIC PRIORITIES:

Continue Horse Creek Farmer Led Watershed Council efforts to reduce runoff impacts to Horse Creek and Cedar Lake. Work with lake groups to manage lakes for water quality including phosphorus runoff, algae, and AIS. Use cost sharing and other resources to reduce ag and urban runoff impacts to surface waters.

PROGRAM OVERVIEW:

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

POLK COUNTY WISCONSIN
Environmental Services Committee

Department of Land and Water

Tim Ritten, Director

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

State Programs Administered by LWRD:

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

Polk Co. Ordinances Administered by LWRD:

State Programs & Co. Ordinances Assisted by the LWRD:

- | | |
|--|---|
| <ul style="list-style-type: none"> * Storm Water Mgmt. & Erosion Control Ord. * Manure & Water Quality Mgmt. Ordinance * Nonmetallic Mining Reclamation Ordinance | <ul style="list-style-type: none"> * NR 243 Animal Feeding Operations * Polk Co. Shoreland Protection Zoning Ordinance * Polk County Subdivision Ordinance |
|--|---|

Other Programs and Conservation Efforts Conducted by LWRD:

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

POLK COUNTY WISCONSIN
Environmental Services Committee

Department of Land and Water

Tim Ritten, Director

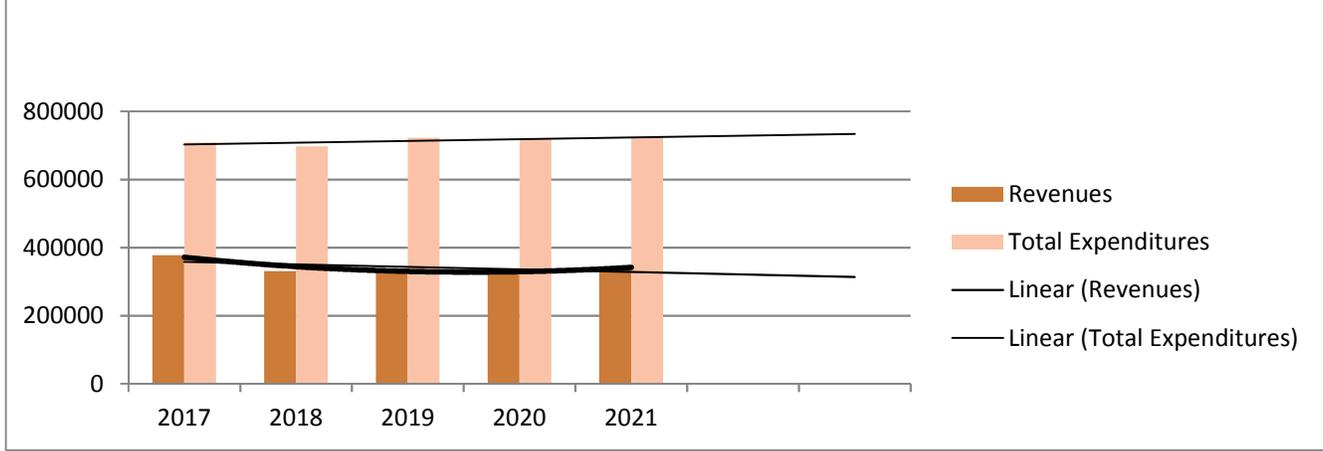
DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	357,454	366,067	387,079	381,482	385,605
State Aids	270,737	248,534	245,200	245,200	245,200
License & Fees	21,146	21,600	22,695	22,695	22,695
Public Charge for Services	80,969	52,800	63,649	64,604	65,896
Intergovernmental Revenue	1,310	5,000		-	
Misc Revenue	3,168	2,500	3,500	3,500	3,500
Total Revenue	734,784	696,501	722,123	717,481	722,896
Expense					
Personnel Services	569,312	574,604	591,295	595,507	599,751
Contractual Services	59,227	59,366	57,361	58,508	59,678
Supplies & Expenses	78,972	62,431	63,367	63,366	63,367
Grants, Contributions, Indem	90	100	100	100	100
Capital Outlay			10,000		
Total Expenditures	707,600	696,501	722,123	717,481	722,896
Net Revenue and Expenditures	27,184	(0)	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION

	2017 Budget	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
FTE Employees					
Officials/Administrators	1	1	1	1	1
First/Mid Level Officials & Mngrs					
Professionals		5	5	5	5
Technicians/Para-Professionals	5				
Administrative Support	1	1	1	1	1
Total	7	7	7	7	7

Revenue w/o Levy vs Expenditures



**POLK COUNTY WISCONSIN
Environmental Services Committee**

Department of Land and Water

Tim Ritten, Director

Program name:

Land and Water

PROGRAM OBJECTIVE:

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

LINK TO BOARD PRIORITY:

1. Tourism and Recreation, 5. Water Quality

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

1. Initiate a new farmer led watershed council with help from existing Horse Creek Watershed Council members.
2. Increase cropland acres of nutrient management and cover crops, reduce phosphorus runoff from ag, urban, and lakeshore.
3. Complete lake management plan for Long Trade Lake.

KEY PROGRAM STRATEGIES 2020

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

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
# of watershed councils	1	2	2	2	2
Acres of cover crops	1,495	1,000	1,000	1,500	1,500
Acres nutrient management plans	2,435	1,000	500	1,000	1,500
Lake mgmt plans completed assisted	1 3	1 2	2 2	1 3	2 3
Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Estimated phosphorus reduction (lbs)	2400	1200	1200	1300	1600

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

We assume a sufficient level of landowner/operator participation and cooperation, good weather, a favorable economy.

POLK COUNTY WISCONSIN
Environmental Services Committee

Department of Land Information

Steve Geiger, Interim Director/Surveyor

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
- To regulate land use balancing individual property rights with community interests
- To provide adequate infrastructure to support desired types of economic development

STRATEGIC PRIORITIES:

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

PROGRAM OVERVIEW:

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

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

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

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

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

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

POLK COUNTY WISCONSIN
Environmental Services Committee

Department of Land Information

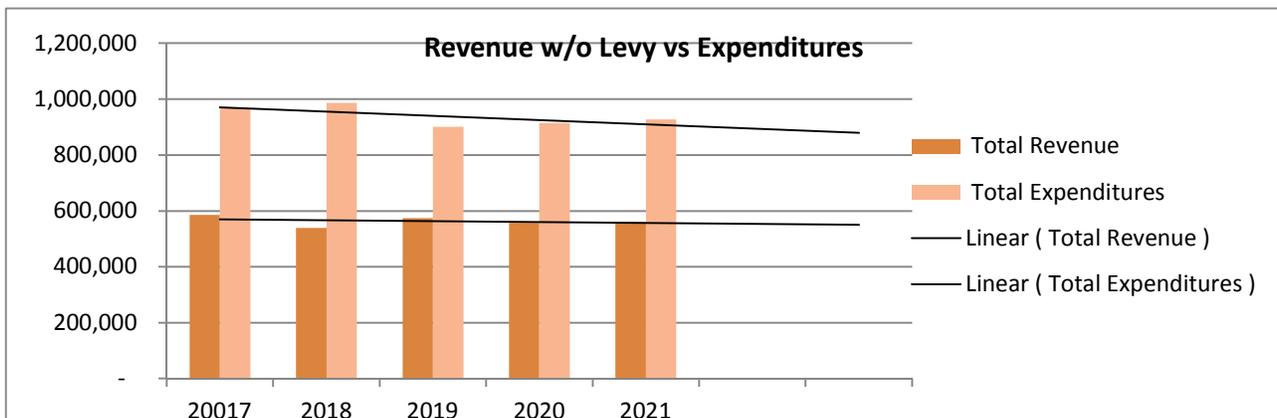
Steve Geiger, Interim Director/Surveyor

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	416,662	448,034	326,914	357,524	368,216
State Aids	95,865	61,000	80,500	61,000	61,000
License & Fees	314,520	347,719	361,627	361,628	361,628
Public Charge for Services	111,664	125,000	127,500	129,414	132,002
Misc Revenue	63,410	5,076	5,115	5,115	5,115
Total Revenue	1,002,121	986,829	901,656	914,681	927,961
Expense					
Personnel Services	779,714	818,513	791,992	803,683	815,608
Contractual Services	117,353	43,093	69,029	70,358	71,818
Supplies & Expenses	32,012	27,404	27,815	27,815	27,815
Fixed Charges	374	320	320	325	325
Grants, Contributions, Indem	38,346	12,500	12,500	12,500	12,500
Capital Outlay		85,000			
Total Expenditures	967,799	986,829	901,656	914,681	928,066
Net Revenue and Expenditures	34,322	(0)	-	-	(105)

EMPLOYMENT BY JOB CLASSIFICATION:

	2017 Budget	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals	5	5	5	3	3
First/Mid Level Officials and Managers	2	2	2	1	1
Technicians/Para-Professionals				3	3
Administrative Support	1	1	1	1	1
Total	9	9	9	9	9



POLK COUNTY WISCONSIN
Environmental Services Committee

Department of Land Information

Steve Geiger, Interim Director/Surveyor

PROGRAM NAME:

Land Information-Zoning, Survey, GIS, and Planning

PROGRAM OBJECTIVE:

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

LINK TO BOARD PRIORITY:

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

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019 GIS

1. Analyze, coordinates, design, guide, and implement county GIS enterprise asset management system to support stakeholders throughout the county.
2. Identifies, analyzes, and evaluates trends in the GIS industry to develop appropriate recommendations to key County stakeholders; stays up to date on new technology opportunities relevant to County operations.
3. Coordinate GIS data; load, update and maintain data that is published on the County online interactive GIS application (<http://polkcowi.wgxtreme.com/>)
4. Administration of the ArcGIS Server infrastructure, including authorizing/optimizing map services and managing ARCGIS Server security.
5. Administration of Polk County's ArcGIS Online Organization, including content and group creation, security, and organization.
6. Manages all GIS technology licensing and authorization requirements throughout the County.
7. Coordinates with the County Information Technology Department to determine and insure GIS Enterprise compatibility.

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019 Zoning

1. Facilitate and implement Transcendent Technologies software for sanitary and land use permits.
2. Convert paper septic maintenance reports to online reporting through Transcendent software.
3. Implement and develop a document indexing program for new and historic permits.
4. Facilitate and assist in the implementation of a codification service to codify all County ordinances.
5. Attend necessary training to obtain statutorily required licenses/certifications and continuing education.
6. Follow up on all complaints to assure compliance with County's land use ordinances.
7. Issue determinations on land use and sanitary permits within ten days of receiving a completed application.
8. Inspect all private onsite wastewater treatment systems upon installation within one day of requested inspection.

POLK COUNTY WISCONSIN
Environmental Services Committee

Department of Land Information
Steve Geiger, Interim Director/Surveyor

PROGRAM PERFORMANCE INFORMATION CONTINUED:

KEY PROGRAM STRATEGIES 2020 GIS

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

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Sanitary Permits	265	269	270	270	270
Land Use Permits	926	838	840	840	840
Number of PLSS remonumented	100%	100%	100%	100%	100%
	Maintenance	Maintenance	Maintenance	Maintenance	Maintenance
Parcels Mapped	Maintenance	Maintenance	Maintenance	Maintenance	Maintenance
GIS Datasets Maintained and enhanced files		104,000	105,000	113,000	114,000

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Self Reported Dollars of New Construction	\$18,965,732	\$28,660,328	\$22,000,000	\$25,000,000	\$25,000,000
Percentage (%) of County PLSS	100	100	100	100	100
Percentage (%) of County Parcels mapped	100	100	100	100	100
GIS Website sessions (measured in October)	12,919	12,131	12,400	12,500	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 maintained.

POLK COUNTY WISCONSIN
Environmental Services Committee

Department of Lime Quarry

Emil Norby, Director

DEPARTMENT DESCRIPTION:

Limestone aggregate and agricultural lime mining, production and sales.

MISSION:

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

LINK TO COUNTY BOARD STRATEGIC GOALS:

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

STRATEGIC PRIORITIES:

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

PROGRAM OVERVIEW:

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

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

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

POLK COUNTY WISCONSIN
Environmental Services Committee

Department of Lime Quarry

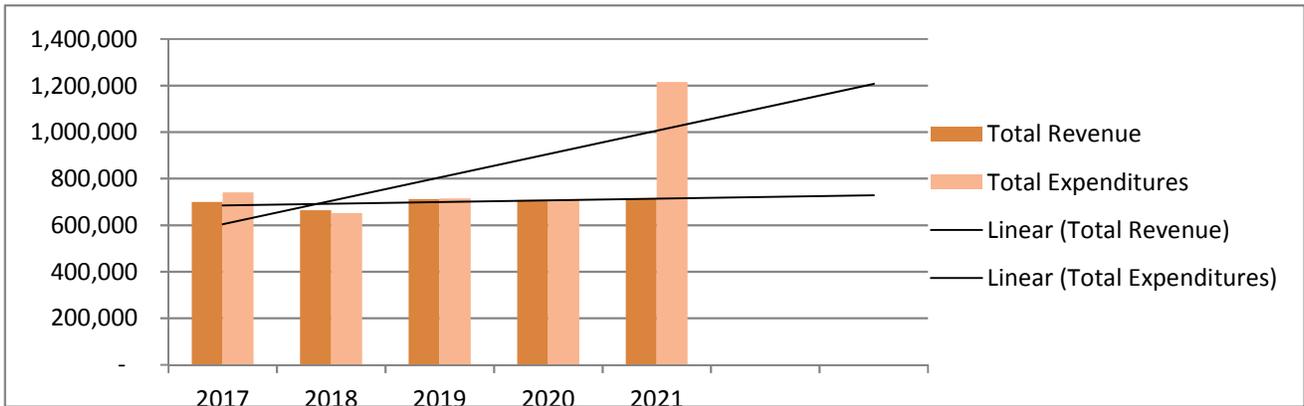
Emil Norby, Director

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
Public Charge for Services	699,949	664,100	711,834	707,706	714,778
Other Financing Sources	-	-	-	-	-
Total Revenue	699,949	664,100	711,834	707,706	714,778
Expense					
Operating Expense	39,810				
Personnel Services	317,116	322,572	311,873	316,186	320,580
Contractual Services	144,982	134,244	131,216	133,841	136,518
Supplies & Expenses	89,444	82,958	84,555	84,555	84,555
Fixed Charges	107,063	6,600	101,600	103,124	103,124
Other Grants & Contributions	9,665				
Capital Outlay	-	35,000	15,000	-	500,000
Cost Reallocation	32,200	70,000	70,000	70,000	70,000
Total Expenditures	740,279	651,374	714,244	707,706	1,214,778
Net Revenue and Expenditures	(40,330)	12,726	(2,410)	-	(500,000)

EMPLOYMENT BY JOB CLASSIFICATION

	2017 Budget	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
FTE Employees					
Officials/Administrators	1	1	1	1	1
Technicians/Para-Professionals					
Skilled Craft/Service Maintenance	3.1	3.1	3	3.1	3.1
Total	4.1	4.1	4	4.1	4.1



POLK COUNTY WISCONSIN
Environmental Services Committee

Department of Lime Quarry

Emil Norby, Director

PROGRAM NAME:

Lime Quarry

PROGRAM OBJECTIVE:

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

LINK TO BOARD PRIORITY:

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

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

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

KEY PROGRAM STRATEGIES 2020

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

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
1. Total Tons Sold	82,745	75,000	80,000	80,000	85,000
2. Inventory at year end	17,550	25,000	25,000	23,000	20,000
3. Total Revenue	717,028	730,000	711,834	707,706	714,778

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Revenue	\$699,949	\$664,100	\$711,834	\$707,706	\$714,778
Expense	\$740,279	\$651,374	\$716,000	\$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.

POLK COUNTY WISCONSIN
General Government and Environmental Services Committees

Department of Buildings, Parks, Solid Waste, Forestry

Debbie Peterson, Director

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:

Parks To develop maintain and preserve our parks, lake accesses, and trail systems that will meet the needs of our citizens and future generations: preserve and protect the county's open space, water, historical and natural and economic resources to provide recreational and tourism opportunities. **Buildings:** To preserve and to extend the useful life to the existing facilities, as well as keep environmental safe for the public, updated technology maintaining cost conscious, and assist in planning and design for additional county buildings as required. **Solid Waste:** To meet the Solid waste needs of Polk County residents that incorporate waste reduction and material reuse which is technically and economically feasible.

LINK TO COUNTY BOARD STRATEGIC GOALS:

1. To preserve and enhance the environment.
2. 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.

PROGRAM OVERVIEW:

Maintenance of County campus and facilities, Development and maintenance of parks, trails, boat landings, Manage county forests, Manage the MRF and solid waste ordinance.

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

Billing and invoicing	Maintain records of sales of recyclables/solid waste
Compile maint/grooming sheets from snow/atv work with clubs	Maintain time/equipment recoding sheets
Annual grants	Request/report grants as needed
Sell bike/ski trail passes	Update signage
Update website	DNR meetings
Overview budget	Hire/supervise staff
Advertising	Trail inspection
Liaison trail/fair/museum	Park maintenance/camp ground inspections
Rfp's	Trail/promotional collaboration mtgs
Recy Alum Checking Account	Park bldg updates
Organize clean sweep event	Order/mng supplies
Selling tax deed properties	Heating and cooling equipment
Mgn fleet vehicle-ordering, selling, maint.	Janitorial work
Wkly deposits	Give out firewood permits
Enter Hauler reports	Metsys
	Facility security
	Phone system

POLK COUNTY WISCONSIN
General Government and Environmental Services Committees

Department of Buildings, Parks, Solid Waste, Forestry

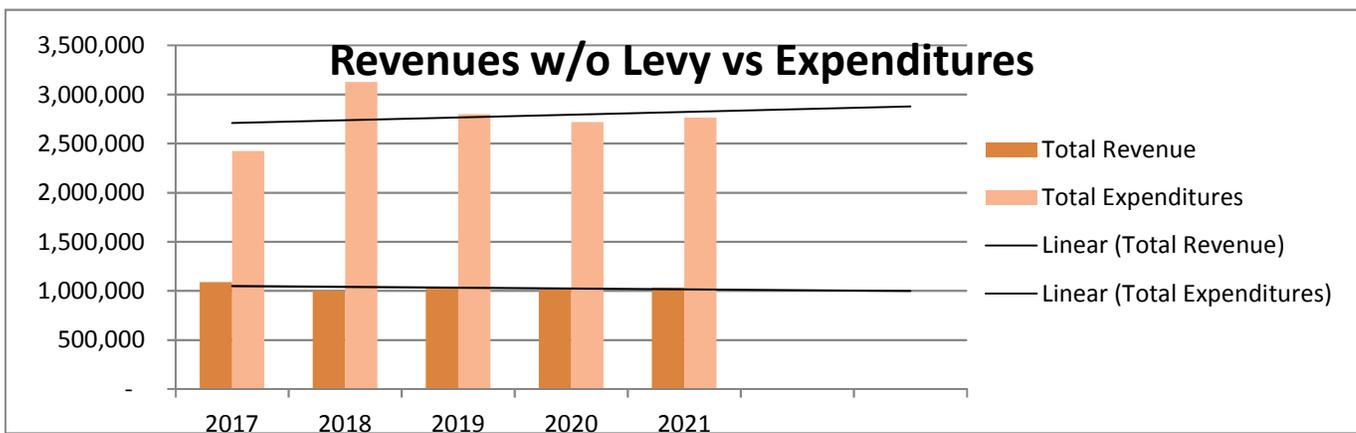
Debbie Peterson, Director

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	1,558,777	2,073,954	1,744,960	1,691,777	1,724,233
Other Taxes	14,575	-			
State Aids	374,064	348,066	345,616	345,616	345,616
Public Charge for Services	518,098	453,532	492,602	499,994	509,993
Intergovernmental Revenue	180,849	187,494	178,391	178,391	178,391
Misc Revenue		10,463	2,945		
Total Revenue	2,646,363	3,073,509	2,764,514	2,715,778	2,758,233
Expense					
Personnel Services	998,684	1,052,692	1,047,667	1,069,669	1092637
Contractual Services	918,525	1,053,155	1,061,305	1,082,531	1104182
Supplies & Expenses	165,993	300,732	289,728	289,729	289728
Fixed Charges	133,159	103,266	110,566	112,226	112226
Grants, Contributions, Indem	99,363	82,000	82,000	82,000	82000
Capital Outlay	96,272	504,200	146,445	33,400	33400
Cost Reallocation	10,000	30,464	62,445	50,000	50000
Total Expenditures	2,421,996	3,126,509	2,800,156	2,719,555	2,764,173
Net Revenue and Expenditures	224,367	(53,000)	(35,642)	(3,777)	(5,940)

EMPLOYMENT BY JOB CLASSIFICATION:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
FTE Employees					
Professionals	0	0	0		
Officials/Administrators	1	1	1	1	1
Technicians/Para-Professionals	3	2.84	2.84	2.84	2.84
Administrative Support	1	1	1	1.06	1.06
Skilled Craft/Service Maintenance	11.85	12.01	12.01	12.15	12.15
Total	16.85	16.85	16.85	17.05	17.05



POLK COUNTY WISCONSIN
General Government and Environmental Services Committees

Department of Buildings, Parks, Solid Waste, Forestry

Debbie Peterson, Director

PROGRAM NAME:

Parks, trails and Lake Access

PROGRAM OBJECTIVE:

Maintain parks and improve lake access.

LINK TO BOARD PRIORITY:

7. Parks/tourism/recreation

PROGRAM REVENUES AND EXPENDITURES:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast Budget	2021 Forecast Budget
Revenue					
General Property Tax	233,499	200,390	176,613	144,450	148,124
Other Revenues	159,545	121,740	119,450	121,573	123,750
Total Revenue	393,044	322,130	296,063	266,023	271,874
Expenditure					
Recurrent Expenditure	390,245	313,930	287,863	257,823	263,674
Capital/One-time Expenditure	2,799	8,200	8,200	8,200	8,200
Total Expenditure	393,044	322,130	296,063	266,023	271,874
Net Revenue and Expenditures	-	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

1. Follow through with the Ahlgren reserve.
2. Continue to enhance park and recreation opportunity

KEY PROGRAM STRATEGIES 2020

1. Trade Lake Boat Landing Project
2. Campground improvement

KEY PERFORMANCE INDICATORS

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Park acreage maintained	440	440	440	440	440
Miles of trails maintained	463	463	463	463	463

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Revenue from campsite and shelter	3305	2500	2500	2500	2500

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

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

POLK COUNTY WISCONSIN
General Government and Environmental Services Committees

Department of Buildings, Parks, Solid Waste, Forestry

Debbie Peterson, Director

PROGRAM NAME:

Building and Property

PROGRAM OBJECTIVE:

Providing a quality preventive maintenance program to extend the life of county assets.

LINK TO BOARD PRIORITY:

Updating county services for future and improving services.

PROGRAM REVENUES AND EXPENDITURES:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast Budget	2021 Forecast Budget
Revenue					
General Property Tax	1,191,329	2,227,173	1,721,493	1,595,055	2,495,211
Other Revenues	180,849	197,957	181,336	180,171	180,321
Total Revenue	1,372,178	2,425,130	1,902,829	1,775,226	2,675,532
Expenditure					
Recurrent Expenditure	1,300,610	1,961,130	1,705,310	1,642,726	2,543,032
Capital/One-time Expenditure	71,568	464,000	197,519	132,500	132,500
Total Expenditure	1,372,178	2,425,130	1,902,829	1,775,226	2,675,532
Net Revenue and Expenditures	-	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

1. Jail Controller Project
2. Facility security, equipment upgrade

KEY PROGRAM STRATEGIES 2020

1. Heat Exchanger for Pool
2. Asset project for Human Services Building

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Work orders completed	1039	1065	1065	1065	1066
Fleet trips managed	2351	2700 trips	2700 trips	2700 trips	2701 trips

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Maintenance cost per sq foot	\$4.12	\$4.15	1065	1065	1066
Avg no of cars available per day	1 of 14	1 of 14	2700 trips	2700 trips	2701 trips

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

1. Evaluate the needs of the government center and determine changes
2. Fleet vehicles not coming back on time

POLK COUNTY WISCONSIN
General Government and Environmental Services Committees

Department of Buildings, Parks, Solid Waste, Forestry

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 services.

PROGRAM REVENUES AND EXPENDITURES:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	79,582	233,018	170,741	175,950	179,674
Other Revenues	506,285	468,174	504,064	509,021	515,727
Total Revenue	585,867	701,192	674,805	684,971	695,401
Recurrent Expenditure	563,961	669,192	674,805	684,971	695,401
Capital/One-time Expenditure	21,906	32,000			
Total Expenditure	585,867	701,192	674,805	684,971	695,401
Net Revenue and Expenditures	-	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

1. Update Recycling Brochure.
2. Design new entry way for public.

KEY PROGRAM STRATEGIES 2020

1. Implement new entry way for public.

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Tonnage of recyclables	1848	2200	2200	2200	2200
Solid waste revenue	\$67,179.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Revenues Recycling	\$264,648.00	\$259,000.00	\$259,000.00	\$259,000.00	\$259,000.00
Revenues Solid Waste	\$67,179.00	\$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.

POLK COUNTY WISCONSIN
General Government and Environmental Services Committees

Department of Buildings, Parks, Solid Waste, Forestry

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:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	(67,798)	(61,428)	(82,523)	(82,979)	(84,210)
Other Revenues	240,907	211,684	214,704	217,016	220,143
Total Revenue	173,109	150,256	132,181	134,037	135,933
Recurrent Expenditure	145,270	150,256	132,181	134,037	135,933
Capital/One-time Expenditure					
Total Expenditure	145,270	150,256	132,181	134,037	135,933
Net Revenue and Expenditures	27,839	(0)	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

Increase and improve current recreation opportunities in county forest.

KEY PROGRAM STRATEGIES 2020

Complete Polk County Forest Comprehensive Land Use Plan.

KEY PERFORMANCE INDICATORS

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Timber sale revenue	146,370	149,000	149,000	149,000	149,000
Acres established/reviewed	460	460	460	460	460

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Timber sales completed	10	10	8	8	8

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

- 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.
- Market conditions for forest products.

**POLK COUNTY WISCONSIN
Environmental Services Committee**

Department of Register of Deeds

Sally Spanel, Register of Deeds

DEPARTMENT DESCRIPTION:

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

MISSION:

To provide and protect the official county repository for:

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

LINK TO COUNTY BOARD STRATEGIC GOALS:

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

STRATEGIC PRIORITIES:

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

PROGRAM OVERVIEW:

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

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

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

POLK COUNTY WISCONSIN
Environmental Services Committee

Department of Register of Deeds

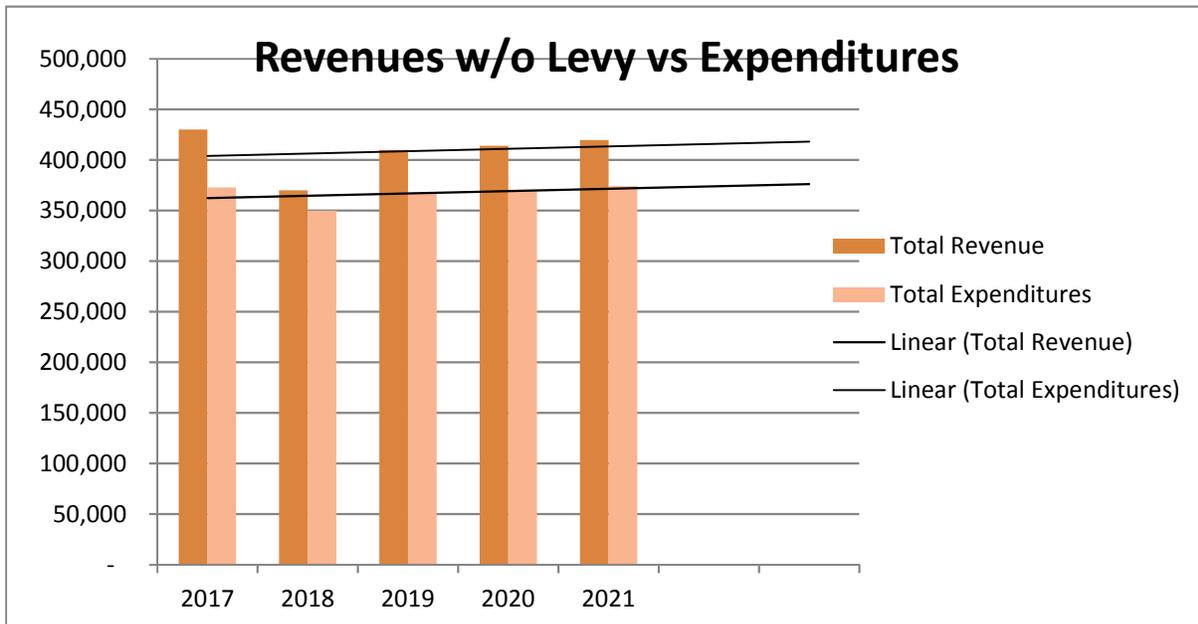
Sally Spanel, Register of Deeds

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2017 Actual	2018 Budget	2019	2020	2021
Revenue					
General Property Tax	(64,638)	(20,025)	(42,450)	(43,405)	(45,769)
Other Taxes	164,852	120,000	135,000	135,000	135,000
Public Charge for Services	265,039	250,000	275,000	279,125	284,707
Other Financing Sources		-			
Total Revenue	365,253	349,975	367,550	370,720	373,938
Expense					
Personnel Services	286,659	293,884	295,906	297,834	299,784
Contractual Services	72,543	47,489	62,124	63,366	64,634
Supplies & Expenses	13,601	8,602	9,520	9,520	9,520
Cost Reallocation					
Total Expenditures	372,802	349,975	367,550	370,720	373,938
Net Revenue and Expenditure	(7,549)	-	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION:

	2017 Budget	2018 Budget	2019	2020	2021
FTE Employees					
Officials/Administrators	1	1	1	1	1
Administrative Support	3	3	3	3	3
Total	4	4	4	4	4



POLK COUNTY WISCONSIN
Environmental Services Committee

Department of Register of Deeds

Sally Spanel, Register of Deeds

PROGRAM NAME:

Recording/Vital Records

PROGRAM OBJECTIVE:

To provide Polk County citizens with quality service.

LINK TO BOARD PRIORITY:

Updating county services for the future and improving services.

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

1. Scan all tract books and make available on-line.

KEY PROGRAM STRATEGIES 2020

1. Increase e-recording percentages and bring on any new e-recording companies supported by WRDA.

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
R.E. Doc's recorded	11,003	10,341	10,500	10,500	10,500

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 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.

Health and Human Services



POLK COUNTY WISCONSIN
General Governments/Health and Human Services Committee

Department of Corporation Counsel and Child Support

Malia Malone, Corporation Counsel

DEPARTMENT DESCRIPTION:

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

MISSION:

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

LINK TO COUNTY BOARD STRATEGIC GOALS:

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

STRATEGIC PRIORITIES:

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

PROGRAM OVERVIEW:

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

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

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

POLK COUNTY WISCONSIN
General Governments/Health and Human Services Committee

Department of Corporation Counsel and Child Support

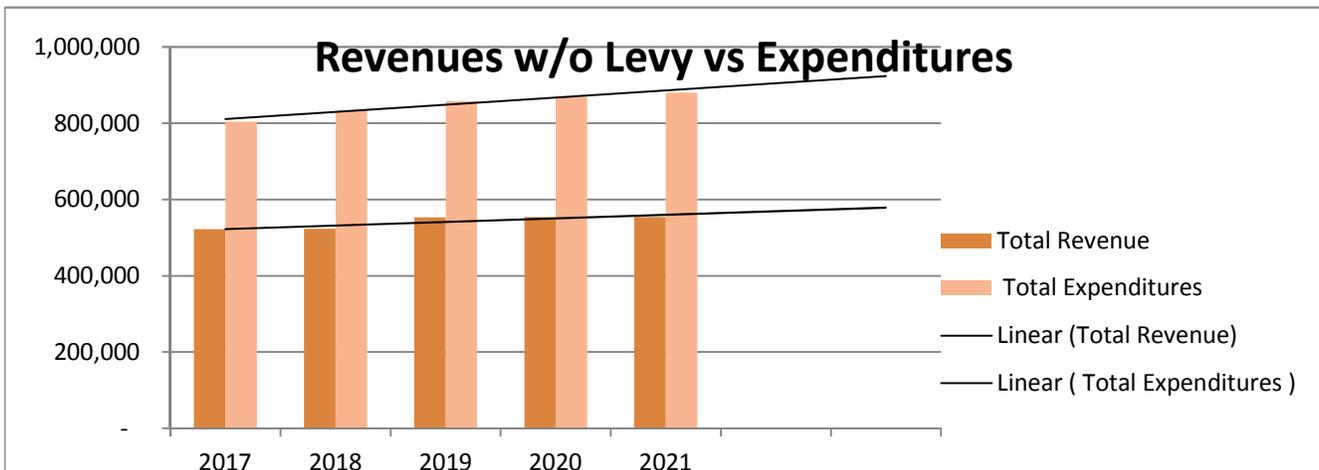
Malia Malone, Corporation Counsel

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	303,665	309,247	304,087	315,085	326,229
State Aids	521,554	519,511	549,783	549,783	549,783
Public Charge for Services	388	3,710	3,741	3,797	3,872
Total Revenue	825,607	832,468	857,611	868,665	879,884
Expense					
Personnel Services	750,746	758,276	793,561	803,937	814,467
Contractual Services	27,819	48,140	33,739	34,414	35,103
Supplies & Expenses	17,092	25,852	30,111	30,111	30,111
Fixed Charges	-	200	200	203	203
Capital Outlay	8,129				
Total Expenditures	803,787	832,468	857,611	868,665	879,884
Net Revenue and Expenditures	21,821	-	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION:

	2017 Budget	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
FTE Employees					
Officials/Administrators	1	1	1	0	1
Professionals	2	2	1	1	1
Technicians/Para-Professionals					
Administrative Support	6	6	6.5	6.5	6.5
First/Mid Level Officials and Managers			1	1	1
Total	9	9	9.5	8.5	9.5



POLK COUNTY WISCONSIN
General Governments/Health and Human Services Committee

Department of Corporation Counsel and Child Support

Malia Malone, Corporation Counsel

PROGRAM NAME:

Corporation Counsel

PROGRAM OBJECTIVE:

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

LINK TO BOARD PRIORITY:

Provide legal services in professional and responsive manner to advance organizational priorities identified by the County Board.

PROGRAM REVENUE AND EXPENDITURES:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	134,589	156,771	179,792	182,741	185,717
Other Revenues	56,910	70,853	72,850	72,885	72,932
Total Revenue	191,499	227,624	252,642	255,626	258,649
Expenses					
Recurrent Expenditure	183,370	227,624	252,642	255,626	258,649
Capital/One-time Expenditure	8,129	-			
Total Expenditures	191,499	227,624	252,642	255,626	258,649
Net Revenue and Expenditures	-	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

1. Continue to develop and provide educational opportunities to staff to maintain professionalism and enhance proficiencies and responsiveness consistent with changes in the need for legal services.
2. Research and implement cost-saving alternatives of computer assisted legal research software programs which enhance professionalism and responsiveness.

POLK COUNTY WISCONSIN
General Governments/Health and Human Services Committee
Department of Corporation Counsel and Child Support
Malia Malone, Corporation Counsel

Corporation Counsel Continued

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Contracts, Resolutions, Ordinances and Opinions	205	175	175	175	175
Human Services Cases Dispositioned	323	325	335	335	335
Ordinance Enforcement Cases Dispositioned	47	55	60	60	60
Collections Cases Dispositioned	17	20	20	20	20
% Transactional Legal Services Provided Timely	100	100	100	100	100
% Human Services Cases Concluded Timely	100	100	100	100	100
% Ordinance Enforcement Cases Initiated Timely	100	100	100	100	100
% Collection Cases Reaching Liquidation	85	100	100	100	100
Child Support Cases Processed (CS)		1775	1,800	1,800	1,800
CS Court-Ordered Establishment Rate	77				
		85	90	90	90
CS Current Collection Rate	76	78	80	80	80
Paternity Establishment Rate	100	100	100	100	100
CS Arrears Collection Rate	71	80	80	80	80
Cost Effectiveness/Program Dollar	5	5.5	5	5	5

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

1. County Board has established priorities allowing for delivery of legal services to adapt consistent with set priorities.
2. Legislation advances altering course of operations of internal operation requiring a shift in allocation of resources.
3. Emerging state mandates towards electronic/computerized processes will require County responsiveness in priority setting and resource allocation.

POLK COUNTY WISCONSIN
General Governments/Health and Human Services Committee

Department of Corporation Counsel and Child Support

Malia Malone, Corporation Counsel

PROGRAM NAME:

Child Support

PROGRAM OBJECTIVE:

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

LINK TO BOARD PRIORITY:

Provision of Human Services and Public Safety.

PROGRAM REVENUES AND EXPENDITURES:

	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Revenue					
General Property Tax	147,256	152,475	124,294	132,343	140,512
Other Revenues	465,031	452,368	480,674	480,695	480,723
Total Revenue	612,287	604,843	604,968	613,038	621,235
Expenses					
Recurrent Expenditure	612,287	604,843	604,968	613,038	621,235
Capital/One-time Expenditure					
Total Expenditures	612,287	604,843	604,968	613,038	621,235
Net Revenue and Expenditures	-	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

Maintain and Increase Performance on Federal and State Performance Measures; Develop Internal Office Policies and Procedures to Reflect Best Practices for Case Initiation and Enforcement; Explore use of working remotely for caseworkers.

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Child Support Cases Processed	1640	1775	1800	1800	1800
Performance Rate - Establishment	77	85	90	90	90
Performance Rate - Establish	100	100	100	100	100
Performance Rate - Collections	76	78	80	80	80
Performance Rate - Collection Arrears	71	80	80	80	80
Effectiveness/Program Dollar	5.7	5	5	5	5

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Continued increase of population and commensurate need of services. Recurring Succession. Loss of trained employees to greater compensation of other public sector positions.

If mandated, statutory reference	49.22; 59.53
Units of service	Work Tasks Completed
Program cost per unit of service	\$5.7 collected for \$1.00 of program expenditure
Measure of client satisfaction	Cases administered consistent with federal and state standards
Issues affecting performance	Employee Turnover and Succession; Changing legislation; Organizational Indifference and Lag to Advancing Technology and Marketable Compensation

POLK COUNTY WISCONSIN
Health and Human Service Committee
Community Services Division
Tonya Eichelt, Community Services Director

DEPARTMENT DESCRIPTION:

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

MISSION:

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

LINK TO COUNTY BOARD STRATEGIC GOALS:

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

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

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

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

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

POLK COUNTY WISCONSIN
Health and Human Service Committee
Community Services Division
Tonya Eichelt, Community Services Director

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

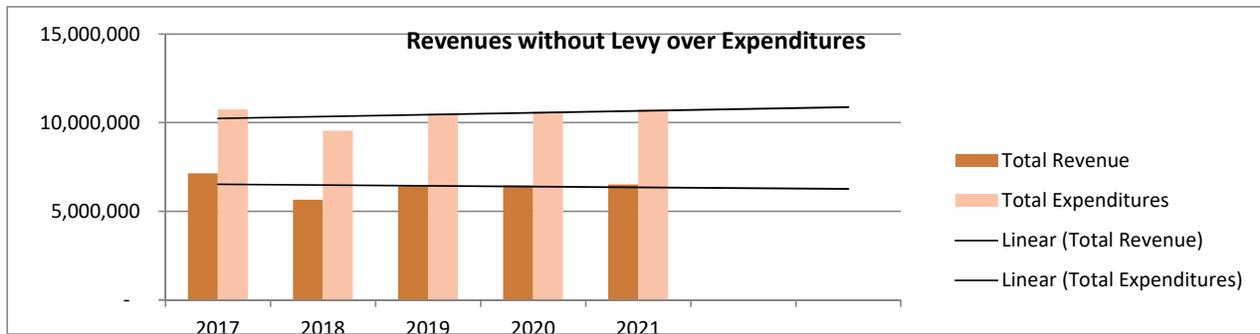
	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenue					
General Property Tax	3,620,540	3,908,255	4,097,224	4,164,732	4,250,699
State Aids	5,218,684	4,744,272	5,355,284	5,376,310	5,398,110
Public Charge for Services	1,072,110	878,925	1,041,030	1,056,646	1,077,779
Intergovernmental Revenue	29,280	-	10,000	10,000	10,000
Other Financing Sources	827,067	30,000	30,600	30,600	30,600
Total Revenue	10,767,681	9,561,452	10,534,138	10,638,288	10,767,188
Expense					
Personnel Services	5,054,173	5,197,830	6,095,434	6,150,886	6,219,708
Contractual Services	3,802,115	3,368,757	3,299,821	3,356,224	3,413,778
Supplies & Expenses	376,540	324,055	334,853	334,483	334,111
Fixed Charges	234,768	243,918	278,994	280,033	283,179
Grants, Contributions, Indem	427,412	426,892	416,892	416,662	416,412
Capital Outlay	10,151	-	8,144	-	-
Cost Reallocation	862,522	-	100,000	100,000	100,000
Total Expenditures	10,767,681	9,561,452	10,534,138	10,638,288	10,767,188
Net Revenue and Expenditures	-	-	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION

	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals	33	33	38.85	38.85	38.85
Technicians/Para-Professionals	1	1	1	1	1

First/Mid Level Officials and Managers

	25	25	23	23	23
Administrative Support					
Skilled Craft/Service Maintenance	2	2	6	6	6
Total	66	66	74.85	74.85	74.85



POLK COUNTY WISCONSIN
Health and Human Service Committee
Community Services Division
Tonya Eichelt, Community Services Director

PROGRAM NAME:

Behavioral Health (216)

PROGRAM OBJECTIVE:

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

LINK TO BOARD PRIORITY:

Improve mental health outcomes; reducing suicides, increasing public safety and public awareness and the success of and participation in treatment

PROGRAM REVENUES AND EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenue					
General Property Tax	1,417,888	1,506,332	1,550,338	1,546,838	1,546,838
State Aids	2,327,757	2,330,005	2,816,082	2,817,331	2,818,605
Public Charge for Services	814,406	610,925	788,108	799,930	815,928
Intergovernmental Revenues	19,664		10,000	10,000	10,000
Other Revenues	27,294	30,000	30,600	30,600	30,600
Total Revenue	4,607,009	4,477,262	5,195,128	5,204,699	5,221,971
Expenditures					
Personnel Services	1,816,046	2,076,670	2,912,006	2,919,625	2,939,581
Contractual Services	1,582,003	1,654,348	1,484,974	1,514,674	1,544,968
Supplies & Expenses	256,603	235,499	237,964	237,964	237,964
Fixed Charges	88,393	94,333	140,272	142,376	142,376
Grants, Contributions, Indem		416,412	416,412	416,412	416,412
Capital Outlay	1,442		3,500	-	
Cost Reallocation	862,522				
Total Expenditure	4,607,009	4,477,262	5,195,128	5,231,051	5,281,301
Net Revenue and Expenditures	-	-	-	(26,352)	(59,330)

POLK COUNTY WISCONSIN
Health and Human Service Committee
Community Services Division
 Tonya Eichelt, Community Services Director

PROGRAM NAME:

Behavioral Health (216) Continued

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

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

KEY PROGRAM STRATEGIES 2020

1. Build capacity in Behavioral Health Department to Reduce Mental Health and Substance Use Problems
 - a. Adding 4 CCS workers to manage current waitlist and address MH and SU problems through outpatient services and intensive case management. Currently have 52 people on waiting list for CCS services. List consists of a mix of substance use and mental health diagnoses.
 - b. Continue the build and streamling of Electronic Health Record for purposes of Improving County Services. Incorporate more electronic billing and realize efficiencies with switching from paper to electronic charts. Use reports to analyze worker productivity, billing cycle analysis to ensure accurate billing, review of payor mix, and staff productivity.

KEY PERFORMANCE INDICATORS

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Percent of staff using Electronic Health Record appropriately	Not measured. Implementation on 5/2/2018	100%	100%	100%	100%
% Functional Screen Completed (CSP)	50%	75%	75%	75%	75%
% Case Plan in each medical record	100%	100%	100%	100%	100%
% client with Informal supports provided	30%	75%	75%	75%	75%
Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
# key fiscal reports generated from electronic health record	Not able to measure yet	20%	100%	100%	100%
Percent Increase in outpatient clinic revenue	Not able to measure yet	20%	20%	25%	25%
Obtain accurate measure of staff productivity	Not able to measure yet	20%	100%	100%	100%
Eliminate CCS Waitlist			100%	100%	100%

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

1. Onboarding process for new workers
2. Learning reports function in EHR

POLK COUNTY WISCONSIN
Health and Human Service Committee
Community Services Division
 Tonya Eichelt, Community Services Director

PROGRAM NAME:

Children and Family (215)

PROGRAM OBJECTIVE:

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

LINK TO BOARD PRIORITY:

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

PROGRAM REVENUES AND EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenue					
General Property Tax	2,192,165	2,401,923	2,546,886	2,542,242	2542242
State Aids	2,681,899	2,414,268	2,539,202	2,539,202	2539202
Public Charge for Services	257,704	268,000	252,922	256,716	261850
Intergovernmental Revenue	9,617	0	0	0	0
Other Financing Sources	799,773				
Total Revenue	5,941,158	5,084,191	5,339,010	5,338,160	5,343,294
Personnel Services	3,048,681	3,121,161	3,183,430	3,231,260	3280129
Professional Services	2,213,297	1,714,409	1,814,845	1,851,142	1888165
Supplies & Expenses	114,823	88,556	96,888	96,888	96888
Fixed Charges	146,368	149,585	138,722	140,803	140803
Other Grant Contributions	11,000	10,480	480	480	480
Capital	8,709		4,644	-	
Cost Reallocation			100,000	100,000	100000
Total Expenditure	5,542,878	5,084,191	5,339,009	5,420,573	5,506,465
Net Revenue and Expenditures	398,280	-	1	(82,413)	(163,171)

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2019

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	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Number of CPS staff attending trainings/conferences	700%	300%	N/A	N/A	N/A
Number of law enforcement trained	0%	2000%	N/A	N/A	N/A
Number of community, faith, civic groups contacted	100%	200%	N/A	N/A	N/A
0 contracted supervised visits with Positive Alternatives			100%	100%	100%
8 children added to CCS/CLTS caseload			100%	100%	100%
Maintain CST caseload of 5			100%	100%	100%
Increase # of families receiving parenting skills training from new FSW's			50% of families working with FSW's	75% of families working with FSW's	75% of families working with FSW's
Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Parenting skills will increase which could lead to shorter time period between removal and reunification			50%	75%	75%
PA contract for supervised visits eliminated			100%	100%	100%
Length of time to reunification will be measured on all cases			100%	100%	100%

Assumptions and factors affecting program performance:

1. Extraneous factors that inhibit/delay reunification.
2. Training new workers takes time.
3. Workload demand requires FSW's do other work, not parenting skills training.

POLK COUNTY WISCONSIN
Health and Human Service Committee
Community Services Division
Tonya Eichelt, Community Services Director

PROGRAM NAME:

Economic Support

PROGRAM OBJECTIVE:

Meet and/or exceed State performance standards for timely application entry and document processing. Meet State performance standards in managing a call center.

LINK TO BOARD PRIORITY:

Updating county services for the future and improving services

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

1. 2018-2019 strategies depend on state contract with consortiums as well as funding
2. Fully implement remote work for eligible Polk County employees.

KEY PROGRAM STRATEGIES 2020

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

KEY PERFORMANCE INDICATORS

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Application timeliness standard - 95%	98.46%	100.00%	100.00%	100.00%	100.00%
Applications processed for Polk County	n/a	n/a	n/a	n/a	n/a
Call Center average speed of answer - less than 12 minutes per call	n/a	n/a	1	1	1
Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Increase # of applications processed for Polk	415000.00%	450000.00%	475000.00%	475000.00%	475000.00%
Increase # of applications processed for Polk	All workers received ongoing training	unknown	n/a	n/a	n/a
Implement remote work according to remote work policy for all eligible Polk County ES workers.			1	1	1

Assumptions and factors affecting program performance:

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

POLK COUNTY WISCONSIN
Health and Human Services Committee

Golden Age Manor

Dana Reese, Administrator

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 utilizing team approach. We strive to care for each of our residents in a professional, compassionate and supportive manner while promoting the highest quality of life and individualized personal care.

LINK TO COUNTY BOARD STRATEGIC GOALS:

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

STRATEGIC PRIORITIES:

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

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

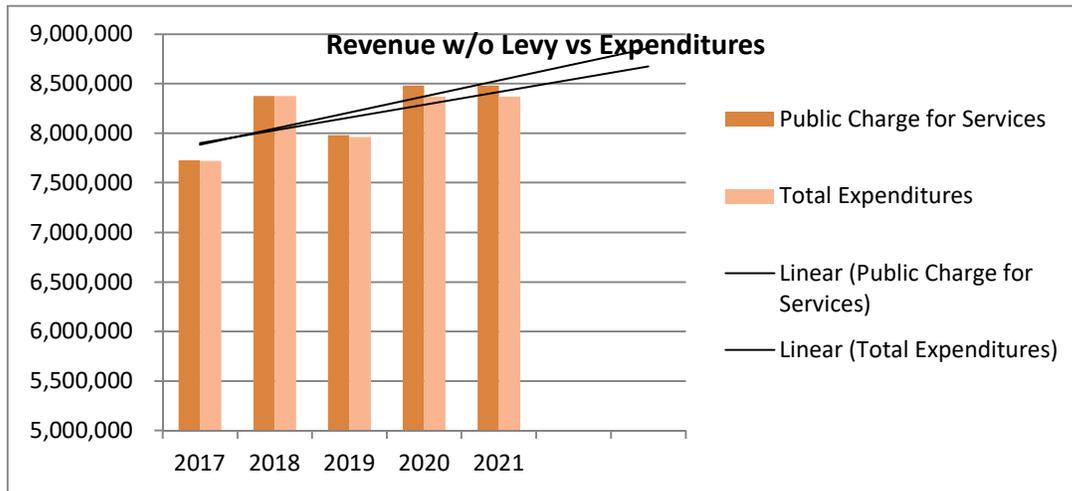
	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
Public Charge for Services	7,725,527	8,376,149	7,980,644	8,100,356	8,100,356
Total Revenue	7,725,527	8,376,149	7,980,644	8,100,356	8,100,356
Expense					
Operating Expenses	1,708,673	1,851,596		-	
Personnel Services	5,760,931	6,054,977	5,807,906	5,807,906	5,807,906
Contractual Services	44,903	58,917	807,976	807,976	807,976
Supplies & Expenses	3,707	2,865	932,156	932,156	932,156
Fixed Charges	44,934	43,117	47,760	48,477	48,477
Capital Outlay		200,000	200,000	200,000	200,000
Cost Reallocation	155,677	164,677	164,677	155,677	155,677
Total Expenditures	7,718,826	8,376,149	7,960,475	7,952,192	7,952,192
Net Revenue and Expenditures	6,702	-	20,169	148,164	148,164

Note: In 2019 the financials for Golden Age Manor were reviewed and the general ledger at the County was reconstructed to mirror the system used by this facility. This review showed that the financials the County has been reporting higher than actuals used by Golden Age Manor. This was corrected in 2019 - 2021 budget.

POLK COUNTY WISCONSIN
Health and Human Services Committee
Golden Age Manor
Dana Reese, Administrator

EMPLOYMENT BY JOB CLASSIFICATION

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
FTE Employees					
Officials/Administrators	1	1	1	1.0	1.0
Professionals	9	9	9	9.0	9.0
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	74.1	74.1
Total	109.85	109.85	109.85	109.85	109.85



PROGRAM NAME:

Long Term Care

PROGRAM OBJECTIVE:

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

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax					
Other Revenues	5,021,593	5,444,497	5,187,419	5,265,231	5,265,231
Total Revenue	5,021,593	5,444,497	5,187,419	5,265,231	5,265,231
Recurrent Expenditure	5,017,237	5,444,497	5,174,309	5,168,925	5,168,925
Capital/One-time Expenditure	-	-	200,000	200,000	200,000
Total Expenditure	5,017,237	5,444,497	5,374,309	5,368,925	5,368,925
Net Revenue and Expenditures	(4,356)	-	(186,890)	(103,693)	(103,693)

KEY PERFORMANCE INDICATORS

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Census	65	68	70	70	70

**POLK COUNTY WISCONSIN
Health and Human Services Committee**

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.

PROGRAM REVENUES AND EXPENDITURES:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	-	-	-	-	-
Other Revenues	1,545,105	1,675,230	1,596,129	1,620,071	1,620,071
Total Revenue	1,545,105	1,675,230	1,596,129	1,620,071	1,620,071
Recurrent Expenditure	1,543,765	1,675,230	1,592,095	1,590,438	1,590,438
Capital/One-time Expenditure	-	40,000	40,000	42,000	-
Total Expenditure	1,543,765	1,715,230	1,632,095	1,632,438	1,590,438
Net Revenue and Expenditures	1,340	(40,000)	(35,966)	(12,367)	29,633

KEY PERFORMANCE INDICATORS

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Census	6	8	9	8	8

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

If hospitals increase the use of swing-bed patient days this will directly affect our Medicare Part A census as these patients will be able to stay at the hospital longer to recover.

PROGRAM NAME:

Dementia Care

PROGRAM OBJECTIVE:

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

PROGRAM REVENUES AND EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	-	-	-	-	-
Other Revenues	1,158,829	1,256,422	1,197,097	1,215,053	1,215,053
Total Revenue	1,158,829	1,256,422	1,197,097	1,215,053	1,215,053
Recurrent Expenditure	1,157,824	1,256,422	1,194,071	1,192,829	1,192,829
Capital/One-time Expenditure	-	-	-	-	-
Total Expenditure	1,157,824	1,256,422	1,194,071	1,192,829	1,192,829
Net Revenue and Expenditures	1,005	-	3,025	22,225	22,225

KEY PERFORMANCE INDICATORS

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Census	16	16	16	16	16

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

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

POLK COUNTY WISCONSIN
Health and Human Service Committee
Department of Public Health
Brian Kaczmarski, Director/Health Officer

DEPARTMENT DESCRIPTION:

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

MISSION:

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

LINK TO COUNTY BOARD STRATEGIC GOALS:

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

STRATEGIC PRIORITIES:

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

PROGRAM OVERVIEW:

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

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

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

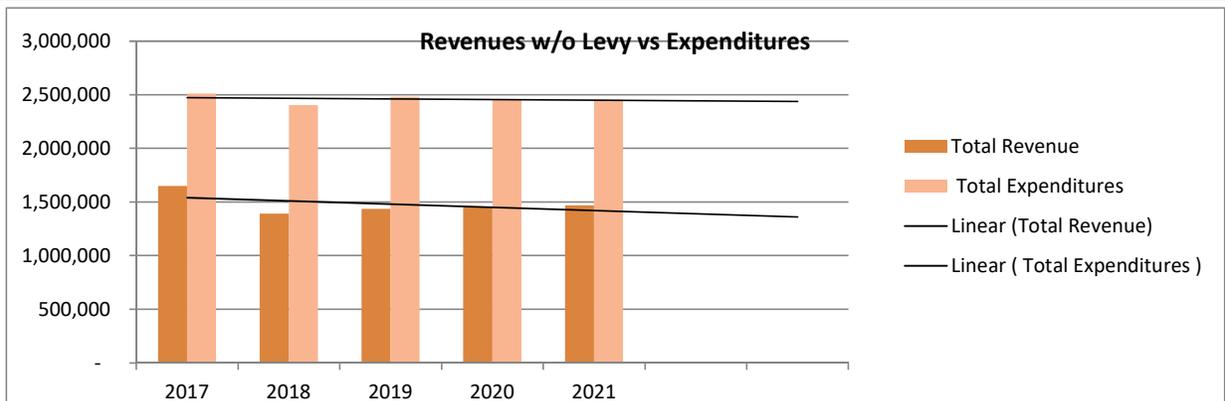
POLK COUNTY WISCONSIN
Health and Human Service Committee

Department of Public Health

Brian Kaczmariski, Director/Health Officer

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:					
	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	986,005	1,012,544	1,041,876	1,003,235	985,851
State Aids	988,225	748,203	755,621	763,039	770,534
License & Fees - Medical Examiner	62,935	50,000	52,000	52,000	52,000
Public Charge for Services	572,251	593,859	630,683	638,468	647,275
Intergovernmental Revenue	10,600				
Other Financing Sources	16,034		-	-	
Total Revenue	2,636,050	2,404,606	2,480,180	2,456,742	2,455,660
Expense					
Operating Expense	6,742	7,057	7,056	7,057	7,057
Personnel Services	1,826,698	1,975,975	2,060,331	2,031,971	2,026,232
Contractual Services	343,096	246,246	228,269	232,834	237,490
Supplies & Expenses	293,371	150,076	157,919	157,917	157,917
Fixed Charges	15,214	23,952	23,931	24,289	24,289
Grants, Contributions, Indem	10,294	1,300	2,674	2,674	2,674
Transfers	16,034		-	-	
Total Expenditures	2,511,449	2,404,606	2,480,180	2,456,742	2,455,659
Net Revenue and Expenditures	124,601	(0)	-	-	1

EMPLOYMENT BY JOB CLASSIFICATION					
	2017 Budget	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
FTE Employees					
Officials/Administrators	1.6	1.6	1.6	1	1
Professionals	13.611	13.62	13.62	15.52	15.52
Technicians/Para-Professionals	0.32	0.32	0.32	0.3	0.3
Administrative Support	7.05	7.05	7.05	5.25	5.25
First/Mid Level Officials and Managers	1	1	1	1.6	1.6
Skilled Craft/Service Maintenance	0	0	0		
Total	23.581	23.59	23.59	23.67	23.67



POLK COUNTY WISCONSIN
Health and Human Service Committee
Department of Public Health
Brian Kaczmariski, Director/Health Officer

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:					
	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	901,857	909,691	938,335	886,218	864,280
Other Revenues	1,587,110	1,342,062	1,386,304	1,401,507	1,417,809
Total Revenue	2,488,967	2,251,753	2,324,639	2,287,725	2,282,089
Recurrent Expenditure	2,364,366	2,251,754	2,324,639	2,287,725	2,282,088
Capital/One-time Expenditure					
Total Expenditure	2,364,366	2,251,754	2,324,639	2,287,725	2,282,088
Net Revenue and Expenditures	124,602	(0)	-	-	1

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2019

1. Formalize Polk United
2. Achieve Re-Accreditation
3. Develop Onboarding policy and procedure
4. Maingain Level III Health Department Status
5. Expand PM/QI throughout Community Sesrvices Department

KEY PROGRAM STRATEGIES 2020

1. Formalize Polk United
2. Achieve Re-Accreditation
3. Develop Onboarding policy and procedure
4. Maingain Level III Health Department Status
5. Expand PM/QI throughout Community Sesrvices Department

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Number of Communicable Disease Investigations	345	200	250	275	275
Number of Marketplace/ Badgercare enrollments	592	370	375	385	395
Number of Human Health Hazard Investigations	55	60	60	60	65
Jail Nursing Services - inmates served	2318	1725	2300	2300	2325
Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
CHA/CHIP community updates will be generated quarterly	Abandon	Abandon	Abandon	Abandon	Abandon
Update community and key stakeholders quarterly on CHA/CHIP workgroups progress and activities on implementation	4	4	4	4	4
80% of inmate health histories will be collected within 14 days of incarceration	99%	90%	80%	80%	80%
Increase by 5% the number of citizens requesting assistance with their applications for public healthcare financing programs..	DONE	DONE	DONE	DONE	DONE
90% of citizens requesting assistance with their applications for public healthcare financing programs will receive an appointment within one week.	95%	95%	95%	95%	95%

POLK COUNTY WISCONSIN
Health and Human Service Committee
Department of Public Health
Brian Kaczmariski, 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 services.

PROGRAM REVENUES AND EXPENDITURES:

	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Revenue					
General Property Tax	84,148	102,853	103,541	117,017	121,571
Other Revenues	62,935	50,000	52,000	52,000	52,000
Total Revenue	147,083	152,853	155,541	169,017	173,571
Recurrent Expenditure	147,083	152,853	155,541	169,017	173,571
Capital/One-time Expenditure					
Total Expenditure	147,083	152,853	155,541	169,017	173,571
Net Revenue and Expenditures	(0)	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

1. Explore review of accidental deaths with public health department to assess need for prevention programming.
2. Expand County death review (opioid, child, adult).

KEY PROGRAM STRATEGIES 2020

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

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Number of Cases	391	375	375	380	390
Number Autopsies	20	25	27	27	27
# Cremation Permits	297	275	300	350	375
			0		
Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Autopsy Contacts	19	25	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

POLK COUNTY WISCONSIN
Health and Human Service Committee

Department of Veterans Service Office

Andrew Butzler, Polk County Veteran Officer

DEPARTMENT DESCRIPTION:

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

MISSION:

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

LINK TO COUNTY BOARD STRATEGIC GOALS:

To serve the public with integrity
Improved quality of life

STRATEGIC PRIORITIES:

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

PROGRAM OVERVIEW:

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

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

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

POLK COUNTY WISCONSIN
Health and Human Service Committee

Department of Veterans Service Office

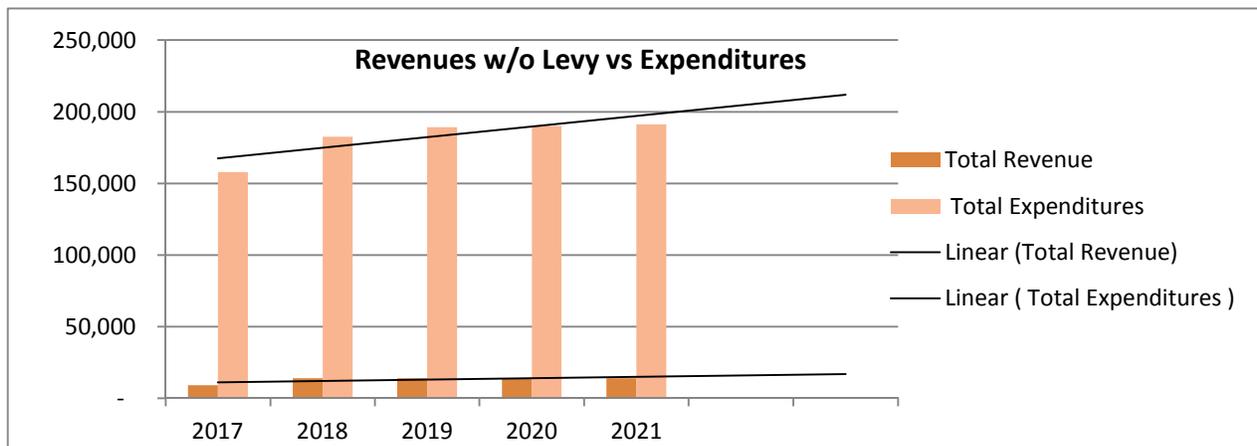
Andrew Butzler, Polk County Veteran Officer

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	163,266	168,712	175,227	176,265	177,318
State Aids	9,129	14,000	14,000	14,000	14,000
Other Financing Sources					
Total Revenue	172,395	182,712	189,227	190,265	191,318
Expense					
Personnel Services	140,233	143,756	147,025	147,946	148,876
Contractual Services	2,414	4,901	5,911	6,029	6,150
Supplies & Expenses	11,561	17,055	19,291	19,290	19,291
Grants, Contributions, Indem	3,809	17,000	17,000	17,000	17,001
Cost Reallocation					
Total Expenditures	158,018	182,712	189,227	190,265	191,318
Net Revenue and Expenditures	14,378	-	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION

	2017 Budget	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
FTE Employees					
Officials/Administrators	1	1	1	1	1
Administrative Support	1	1	1	1	1
Total	2	2	2	2	2



POLK COUNTY WISCONSIN
Health and Human Service Committee

Department of Veterans Service Office

Andrew Butzler, Polk County Veteran Officer

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.

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Federal Claims (All)	214	205	205	205	205
Work Actions (POA, ltrs, evidence, etc)	318	300	300	300	300
Misc Actions (non-Claim)	211	180	180	180	180
VA Medical Enrollments	72	75	75	75	75
Aid to Needy Vet Grants (ANV)	3	7	7	7	7
State Cemetery Applications	3	5	5	5	5
Homeless Shelter Referrals	6	6	6	6	6
Vet Transportation Miles	79,030	75,000	75,000	75,000	75,000
VSC Applications	20	15	15	15	15
Cemetery Aid Applications	10	12	12	12	12
Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
VA Comp/Pension/DIC to County	Pend VA	\$12,000,000	\$12,000,000	\$12,000,000	\$12,000,000
VA Medical Care to County Vets	Pend VA	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000
ANV Financial Support	\$3,059	\$5,000	\$5,000	\$5,000	\$5,000
WDVA CVSO Grant	\$4,373	\$10,000	\$10,000	\$10,000	\$10,000
WDVA Transportation Grant	\$4,756	\$4,750	\$4,750	\$4,750	\$4,750
Cemetery Aid	\$1,442	\$1,900	\$2,000	\$2,000	\$2,000
VSC Aid	\$4,098	\$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. Relationship between WDVA leadership and CVSO's has improved significantly with hire of new WDVA Secretary. Potential for return of PLP loan program!
3. CVSO budget affected greatly by an increase in public donations to office! All donations inputted into "Emergency Relief" line item, and they totalled approximately \$11,000.00.
4. Annual WDVA CVSO Grant changed back to an annual disbursement basis, rather than the dysfunctional bi-annual reimbursement process. This will help considerably in future, but resulted in a loss of approximately \$5000 in Grant income for CY-2017 due to timing of legislative change by State.

Public Safety and Highway



POLK COUNTY WISCONSIN
Public Safety and Highway Committee

Department of Clerk of Circuit Court

Joan Ritten, Clerk of Circuit Court

DEPARTMENT DESCRIPTION:

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

CLERK OF CIRCUIT COURT MISSION:

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

CLERK OF CIRCUIT COURT VISION:

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

LINK TO COUNTY BOARD STRATEGIC GOALS:

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

STRATEGIC PRIORITIES:

To serve and represent the public with integrity.

PROGRAM OVERVIEW:

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

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

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

POLK COUNTY WISCONSIN
Public Safety and Highway Committee

Department of Clerk of Circuit Court

Joan Ritten, Clerk of Circuit Court

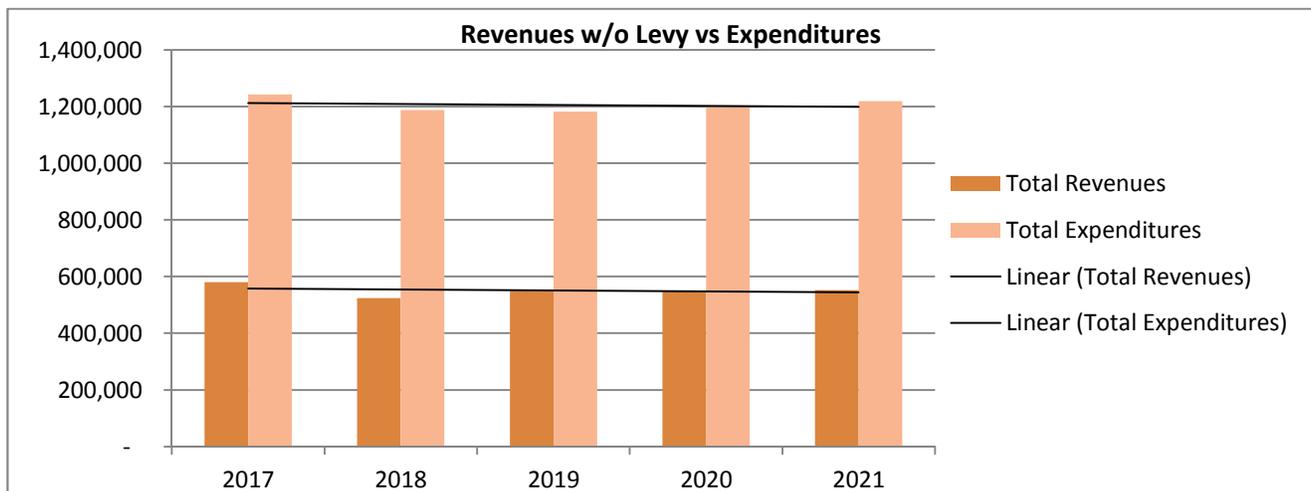
PROGRAM SUMMARY

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	670,867	663,819	631,887	649,982	667,591
State Aids	185,996	174,705	186,705	186,705	186,705
Fine and Forfeitures	180,356	175,000	177,700	172,700	172,700
Public Charge for Services	204,408	174,272	185,711	188,497	192,267
Misc. Revenue	685				
Other Financing Sources	8,929				
Total Revenue	1,251,242	1,187,796	1,182,003	1,197,884	1,219,263
Expense					
Personnel Services	723,826	734,113	752,715	767,212	782,032
Contractual Services	361,667	299,119	321,544	327,928	334,487
Supplies & Expenses	39,502	34,564	37,144	37,144	37,144
Fixed Charges	25		-		-
Grants, Contributions, Indem	50,000	50,000	-	0	
Cost Reallocation	67,294	70,000	70,600	65,600	65,600
Total Expenditures	1,242,314	1,187,796	1,182,003	1,197,884	1,219,263
Net Revenue and Expenditures	8,928	0	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals	1	1	1	1	1
Administrative Support	10	10	10	10	10
Total	12	12	12	12	12



POLK COUNTY WISCONSIN
Public Safety and Highway Committee

Department of Clerk of Circuit Court

Joan Ritten, Clerk of Circuit Court

PROGRAM NAME:

Circuit Court: Case Filing and Management

PROGRAM OBJECTIVE:

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

LINK TO BOARD PRIORITY:

Updating county services for the future and improving services.

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

1. Continue mandatory e-filing of all case types
2. Analyze efficiencies in court costs.
3. Continue collections on owed monies along with continuation of tax intercept and other means of collections.

KEY PROGRAM STRATEGIES 2020

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

KEY PERFORMANCE INDICATORS

Output indicators	2017 Actual	2018 Actual	2019 Estimate	2020 Estimate	2021 Estimate
Number of Case files	5,482	5,348	6,270	5,815	6,573
Family	256	254	298	315	302
Civil	385	369	419	438	492
Criminal (CM,CF,CT)	1,050	1,018	1,198	1,267	1,222
Paternity	16	14	15	16	16
Juvenile	155	167	192	202	170
Small Claims	859	1,013	1,178	1,241	1,101
Traffic	2,761	1,859	2,204	2,336	3,270
Forfeitures	434	392	455	479	507
Group Files	340	262	311	330	393
Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Number of re-opened cases due to Clerk error	0	0	0	0	0
Number of approx. calls received yearly on case filings	19,050	14,700	24,000	24,500	24,500

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

The Clerk of Court's Office is unable to predict the amount of incoming cases, or state mandated costs such as guardian ad litem, court appointed attorney, or interpreter fees. The Clerk of Court's Office also can not predict how many jury trials will take place in a given year.

POLK COUNTY WISCONSIN
Public Safety and Highway Committee

Department of District Attorney and Victim/Witness Services

Jeff Kemp, District Attorney

DEPARTMENT DESCRIPTION:

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

MISSION:

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

LINK TO COUNTY BOARD STRATEGIC GOALS:

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

STRATEGIC PRIORITIES:

To serve and represent the public with integrity.

PROGRAM OVERVIEW:

Prosecution of Criminal Cases

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

Prosecution of Criminal, Juvenile, and Traffic Cases; Serve Victims of Crime

POLK COUNTY WISCONSIN
Public Safety and Highway Committee

Department of District Attorney and Victim/Witness Services

Jeff Kemp, District Attorney

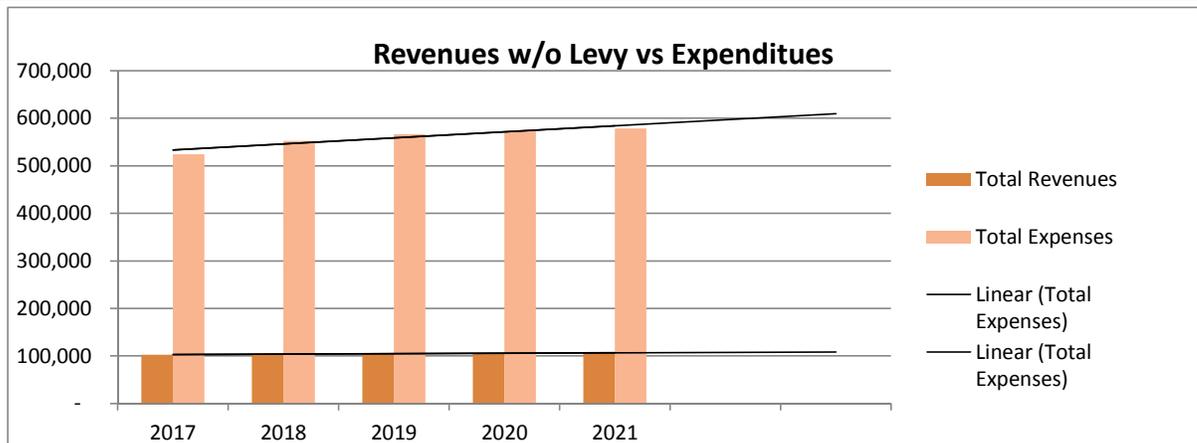
PROGRAM SUMMARY

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast Budget	2021 Forecast Budget
Revenue					
General Property Tax	419,755	447,709	461,203	466,558	471,808
State Aids	72,951	65,791	65,791	65,791	65,791
Fine and Forfeitures	5,163	2,050	591	591	591
Public Charge for Services	24,447	36,455	38,684	39,264	40,049
Other Financing Sources					
Total Revenue	522,316	552,006	566,269	572,204	578,239
Expense					
Personnel Services	465,904	489,849	502,010	507,403	512,896
Contractual Services	21,778	24,988	26,544	27,075	27,616
Supplies & Expenses	36,308	36,369	36,915	36,914	36,914
Fixed Charges	525	800	800	812	813
Total Expenditures	524,515	552,006	566,269	572,204	578,239
Net Revenue and Expenditures	(2,199)	-	-	-	-

EMPLOYMENT BY JOB CLASSIFICATION

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast Budget	2021 Forecast Budget
FTE Employees					
Officials/Administrators					
Administrative Support	4	4	4	4	4
Professionals					
First/Mid Level Officials and Managers	1	1	1	1	1
Technicians/Para-Professionals	2	2	2	2	2
Total	7	7	7	7	7



POLK COUNTY WISCONSIN
Public Safety and Highway Committee

Department of District Attorney and Victim/Witness Services

Jeff Kemp, District Attorney

PROGRAM NAME:

District Attorney

PROGRAM OBJECTIVE:

Prosecution of Criminal Case Load

LINK TO BOARD PRIORITY:

Public Safety

PROGRAM REVENUES AND EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast Budget	2021 Forecast Budget
Revenue					
General Property Tax	351,559	370,368	379,618	385,278	390,438
Other Revenues	29,610	38,506	39,276	38,683	38,684
Total Revenue	381,169	408,874	418,894	423,961	429,122
Recurrent Expenditure	383,369	408,874	418,894	423,961	429,122
Capital/One-time Expenditure					
Total Expenditure	383,369	408,874	418,894	423,961	429,122
Net Revenue and Expenditures	(2,200)	-	-	-	-

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2019

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

KEY PROGRAM STRATEGIES 2020

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

KEY PERFORMANCE INDICATORS

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
County Disorderly Conduct Charged	109	118	129	157	167

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Diversion Cases (as of 8/31/16)	37	40	43	47	52

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Funding and acceptance by courts and defense attorneys

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

PROGRAM NAME:

Victim Witness

PROGRAM OBJECTIVE:

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

LINK TO BOARD PRIORITY:

Public Safety

PROGRAM REVENUES AND EXPENDITURES:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast Budget	2021 Forecast Budget
Revenue					
General Property Tax	68,195	77,341	81,583	82,451	83,325
Other Revenues	72,951	65,791	65,791	65,791	65,792
Total Revenue	141,146	143,132	147,374	148,242	149,117
Recurrent Expenditure	141,146	143,132	147,374	148,242	149,117
Capital/One-time Expenditure					
Total Expenditure	141,146	143,132	147,374	148,242	149,117
Net Revenue and Expenditures	-	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

1. Better procedure to follow for child victims needing to testify in trials.
2. Survey to victims regarding satisfaction with court process and services.
3. Create organizations, programs, and resources for victims of domestic violence.

KEY PROGRAM STRATEGIES 2020

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

KEY PERFORMANCE INDICATORS

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Individuals assisted	1,533	1,686	1,854	2,040	2301

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Requests to be Notified	149	203	223	246	268
Restitution Requests	133	134	147	162	176

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

Developing a trusting relationship with victims and clearly define resources and court processes.

POLK COUNTY WISCONSIN
Public Safety Committee

Highway Department

Emily Norby, Highway Commissioner

DEPARTMENT DESCRIPTION:

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

MISSION:

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

LINK TO COUNTY BOARD STRATEGIC GOALS:

Responsive transportation system

STRATEGIC PRIORITIES:

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

PROGRAM OVERVIEW:

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

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

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

POLK COUNTY WISCONSIN
Public Safety Committee

Highway Department

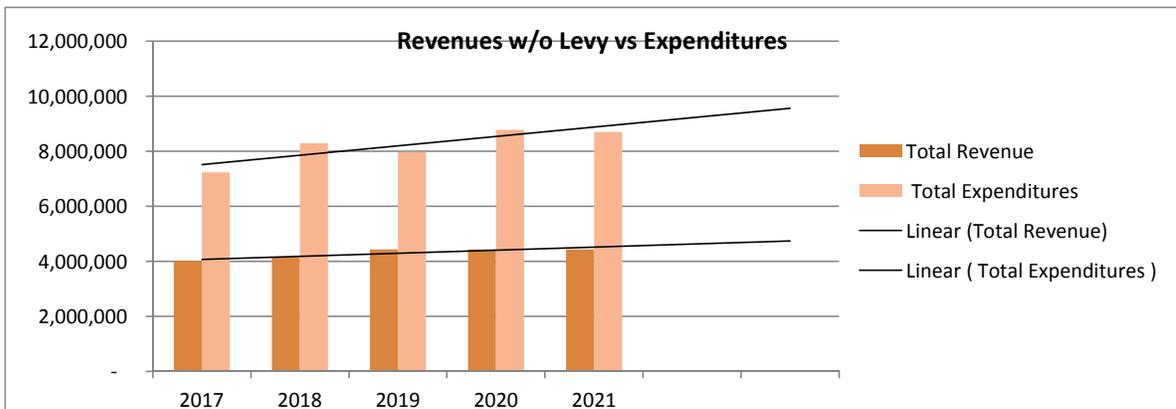
Emily Norby, Highway Commissioner

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	3,167,470	3,235,955	3,330,167	3,400,167	3,400,167
State Aids	1,596,831	1,787,064	2,006,408	2,006,408	2,006,408
Intergovernmental Revenue	2,378,956	2,319,976	2,382,266	2,382,266	2,382,266
Misc. Revenue	48,006	49,200	48,200	48,200	48,200
Other Financing Sources	1,106,220	-	-	-	-
Total Revenue	8,297,484	7,392,195	7,767,041	7,837,041	7,837,041
Expense					
Operating Expense	-	10,000	-	-	-
Personnel Services	2,592,806	2,646,279	2,723,419	2,793,896	2,833,363
Contractual Services	1,552,269	1,080,919	1,185,759	1,209,474	1,233,663
Supplies & Expenses	1,787,714	2,774,404	2,452,474	2,452,474	2,452,474
Fixed Charges	954,721	749,210	1,423,260	1,444,609	1,444,609
Other Grant Contributions	135,258	-	-	-	-
Capital Outlay	19,138	935,288	-	700,000	548,000
Cost Reallocation	190,094	106,095	186,742	186,742	186,742
Total Expenditures	7,232,000	8,302,195	7,971,654	8,787,195	8,698,851
Net Revenue and Expenditures	1,065,484	(910,000)	(204,613)	(950,154)	(861,810)

EMPLOYMENT BY JOB CLASSIFICATION

	2017 Budget	2018 Budget	2019 Budget	2020 Estimates	2021 Estimates
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals					
Technicians/Para-Professionals					
First/Mid Level Officials and Managers	3	3	3	3	3
Administrative Support	1	1	1	1	1
Skilled Craft/Service Maintenance	32.45	32.45	32.45	32.45	32.45
Total	37.45	37.45	37.45	37.45	37.45



POLK COUNTY WISCONSIN
Public Safety Committee

Highway Department

Emily Norby, Highway Commissioner

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

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	1,362,012	1,391,461	1,431,972	1,462,072	1,462,072
Other Revenues	2,205,906	1,787,183	1,907,856	1,907,856	1,907,856
Total Revenue	3,567,918	3,178,644	3,339,828	3,369,928	3,369,928
Recurrent Expenditure	3,109,760	3,569,944	3,427,811	3,778,494	3,740,506
Capital/One-time Expenditure					
Total Expenditure	3,109,760	3,569,944	3,427,811	3,778,494	3,740,506
Net Revenue and Expenditures	458,158	(391,300)	(87,984)	(408,566)	(370,578)

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2019

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

KEY PERFORMANCE INDICATORS

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Miles overlaid, reclaimed, chip sealed	38	26	40		

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Paser rating	7.1	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.

POLK COUNTY WISCONSIN
Public Safety Committee

Highway Department

Emily Norby, Highway Commissioner

PROGRAM NAME:

Road maintenance and repair

PROGRAM OBJECTIVE:

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

PROGRAM REVENUES AND EXPENDITURES:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	1,805,458	1,844,494	1,898,195	1,938,095	1,938,095
Other Revenues	2,924,108	2,369,057	2,529,018	2,529,018	2,529,018
Total Revenue	4,729,566	4,213,551	4,427,213	4,467,113	4,467,113
Recurrent Expenditure	4,122,240	4,732,251	4,543,843	5,008,701	4,958,345
Capital/One-time Expenditure					
Total Expenditure	4,122,240	4,732,251	4,543,843	5,008,701	4,958,345
Net Revenue and Expenditures	607,326	(518,700)	(116,629)	(541,588)	(491,232)

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

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

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Miles of county highway plowed	78966	88416	88416		
Lane line miles of highways	662	662	662		

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Average cycle times per plow route	2.58	3	3		

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

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

POLK COUNTY WISCONSIN
Public Safety Committee

Department of Law Enforcement

Brent Waak, Sheriff

DEPARTMENT DESCRIPTION:

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

MISSION:

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

LINK TO COUNTY BOARD STRATEGIC GOALS:

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

STRATEGIC PRIORITIES:

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

PROGRAM OVERVIEW:

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

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

Field Services - Patrol, Emergency Response, Transports, Court Security, Recreation Patrol, Investigations, Civil Process.

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

POLK COUNTY WISCONSIN
Public Safety Committee

Department of Law Enforcement

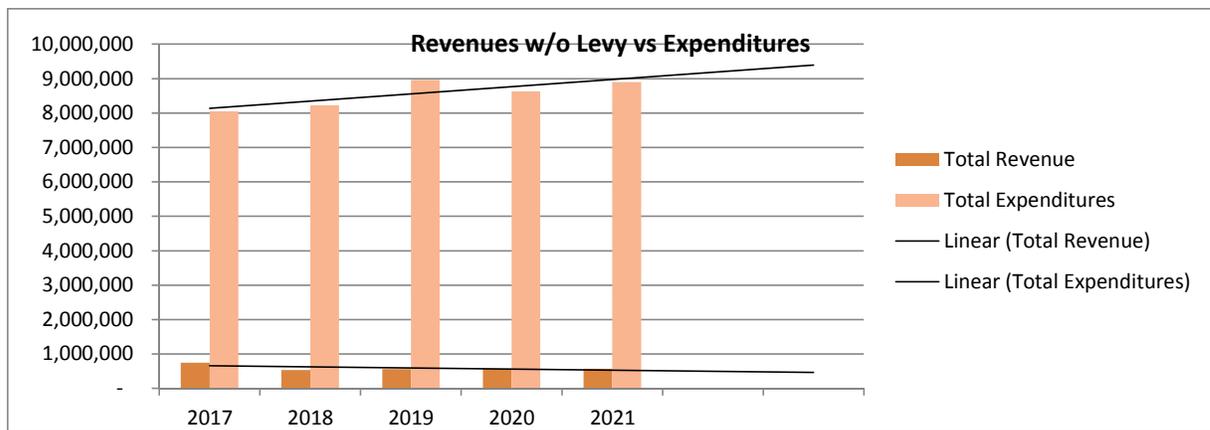
Brent Waak, Sheriff

DEPARTMENT REVENUE AND EXPENDITURES BY ECONOMIC CLASSIFICATION:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast Budget	2021 Forecast Budget
Revenue					
General Property Tax	7,278,378	7,695,108	8,051,471	8,061,288	8,191,006
State Aids	208,183	132,915	151,323	151,323	151,323
Public Charge for Services	331,399	271,850	257,374	261,234	266,458
Intergovernmental Revenue	133,976	62,000	85,171	85,172	85,172
Misc Revenue	50,144	39,500	39,500	39,500	39,500
Other Financing Sources	25,000	25,000	25,000	30,000	30,000
Total Revenue	8,027,079	8,226,373	8,609,839	8,628,517	8,763,459
Expense					
Personnel Services	6,727,434	6,598,311	6,932,083	7,041,352	7,157,213
Contractual Services	717,078	870,904	935,350	954,057	973,138
Supplies & Expenses	359,304	447,007	420,036	420,036	420,036
Fixed Charges	396	4,059	4,060	4,122	4,122
Grants, Contributions, Indem	518	2,750	2,750	2,750	2,750
Capital Outlay	174,087	299,141	669,660	202,000	342,000
Cost Reallocation	72,026	4,200	4,200	4,200	4,200
Total Expenditures	8,050,843	8,226,373	8,968,139	8,628,517	8,903,459
Net Revenue and Expenditures	(23,764)	0	(358,300)	-	(140,000)

EMPLOYMENT BY JOB CLASSIFICATION:

	2017 Budget	2018 Budget	2019 Budget	2020 Forecast Budget	2021 Forecast Budget
FTE Employees					
Officials/Administrators	1	1	1	1	1
Professionals					
Technicians/Para-Professionals	11.65	11.65	11.65	11.65	11.65
First/Mid Level Officials and Managers	5	5	5	5	5
Administrative Support	5	5	5	5	5
Skilled Craft/Service Maintenance			0		
Protective Service Workers	55.44	58.44	58.44	58.44	58.44
Total	78.09	81.09	81.09	81.09	81.09



POLK COUNTY WISCONSIN
Public Safety Committee

Department of Law Enforcement

Brent Waak, Sheriff

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 services.

LINK TO BOARD PRIORITY:

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

PROGRAM REVENUES AND EXPENDITURES:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	3,810,148	4,003,349	4,049,456	4,116,580	4,322,124
Other Revenues	382,597	250,372	271,449	276,968	277,668
Total Revenue	4,192,745	4,253,721	4,320,905	4,393,548	4,599,792
Recurrent Expenditure	4,216,508	4,253,721	4,320,905	4,393,548	4,599,792
Capital/One-time Expenditure					
Total Expenditure	4,216,508	4,253,721	4,320,905	4,393,548	4,599,792
Net Revenue and Expenditures	(23,763)	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

1. Increase drug enforcement and enhance drug prevention education.
2. Increase efficiencies in mental health commitment procedures.
3. Conduct staffing study and shift design evaluation in order to maximize service and reduce overtime.

KEY PROGRAM STRATEGIES 2020

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

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimates	2019 Estimates	2020 Estimates	2021 Estimates
Case files	2,628	3,150	3,200	3,200	3,200
Emergency Response Safety	100%	100%	100%	100%	100%
Adult Arrests	802	652	725	750	750
Transports	331	353	365	370	370
Traffic Accidents	478	535	530	540	540

Outcome indicators	2016 Planned	2018 Estimates	2019 Estimates	2020 Estimates	2021 Estimates
Percentage of overtime as compared	8.320%	9.18%	7.55%	7.45%	7.45%
Violent crime arrest per occurrence	57%	55%	55%	55%	55%
Unresolved performance complaints	0	0	0	0	0

ASSUMPTIONS AND FACTORS AFFECTING PROGRAM PERFORMANCE:

The program will have continued financial support.

POLK COUNTY WISCONSIN
Public Safety Committee

Department of Law Enforcement

Brent Waak, Sheriff

PROGRAM NAME:

Emergency Communications

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

LINK TO BOARD PRIORITY:

Updating county services and public protection.

PROGRAM REVENUES AND EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	979,213	979,414	1,114,947	1,173,224	1,173,224
Other Revenues	5,000	4,800	4,896	4,896	4,896
Total Revenue	984,213	984,214	1,119,843	1,178,120	1,178,120
Recurrent Expenditure	984,213	984,214	1,119,843	1,178,120	1,178,120
Capital/One-time Expenditure					
Total Expenditure	984,213	984,214	1,119,843	1,178,120	1,178,120
Net Revenue and Expenditures	-	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

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

KEY PROGRAM STRATEGIES 2020

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

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimates	2019 Estimates	2020 Estimates	2021 Estimates
Total Calls For Service	36580	36,997	37,500	38,000	38,000
Total number of 911 Calls	*	11,711	11,750	11,850	11,850
* only have partial year stats due to upgrade					
Outcome indicators	2017 Actual	2018 Estimates	2019 Estimates	2020 Estimates	2021 Estimates
Percentage of overtime as compared	8.5%	7.5%	7.5%	7.5%	7.5%
Average time to answer 911 calls	2 sec	3 sec	2 sec	2 sec	2 sec

ASSUMPTIONS AND FACTORS IMPACTING 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.

POLK COUNTY WISCONSIN
Public Safety Committee

Department of Law Enforcement

Brent Waak, 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.

PROGRAM REVENUES AND EXPENDITURES:

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	44,531	54,205	56,644	57,722	57,722
Other Revenues	61,900	59,043	59,043	59,043	59,043
Total Revenue	106,431	113,248	115,687	116,765	116,765
Recurrent Expenditure	106,431	113,248	115,687	116,765	116,765
Capital/One-time Expenditure					
Total Expenditure	106,431	113,248	115,687	116,765	116,765
Net Revenue and Expenditures	-	-	-	-	-

PROGRAM PERFORMANCE INFORMATION

KEY PROGRAM STRATEGIES 2019

1. Successfully complete and submit all grant applications available to assist in funding the EM programs.
2. Work on updating Long Term Power Outage Plans & Strategies.
3. Work with Municipalities to complete or update their Emergency Operations Plan (EOP).

KEY PROGRAM STRATEGIES 2020

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

KEY PERFORMANCE INDICATORS

Output indicators	2017 Actual	2018 Estimates	2019 Estimates	2020 Estimates	2021 Estimates
Volunteers Recruitment	4	0	2	2	2
Community Presentations	10	4	8	12	12
Planning initiatives	1	10	5	8	8

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
POW Compliance-	100%	100%	100%	100%	100%
Planning Initiatives	100%	100%	100%	100%	100%

ASSUMPTIONS AND FACTORS IMPACTING PERFORMANCE:

1. Possible funding interruptions from State and Federal Sources.
2. Natural Disaster on a mass scale.
3. Retirement of long-term EMA Coordinator in 2019.

POLK COUNTY WISCONSIN
Public Safety Committee

Department of Law Enforcement

Brent Waak, 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 protection.

	2017 Actual	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast
Revenue					
General Property Tax	2,446,889	2,602,802	2,676,399	2,915,903	2,915,903
Other Revenues	293,010	220,050	224,351	216,480	216,480
Total Revenue	2,739,899	2,822,852	2,900,750	3,132,383	3,132,383
Recurrent Expenditure	2,739,899	2,822,852	2,900,750	3,132,383	3,132,383
Total Expenditure	2,739,899	2,822,852	2,900,750	3,132,383	3,132,383
Net Revenue and Expenditures	-	-	-	-	-

PROGRAM PERFORMANCE INFORMATION:

KEY PROGRAM STRATEGIES 2019

1. Implement a weekly orientation process for new inmates.
2. Reduce overtime and increase staff morale and jail efficiency by obtaining a full staffing level.
3. Implement Program Service Officer position and coordination with CJCC.

KEY PROGRAM STRATEGIES 2020

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

KEY PERFORMANCE INDICATORS:

Output indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Cost per inmate day	85.1	81.19	79.56	78.57	78.57
Intra-department training hours	26	26	28	32	32
Mental Health critical incident train	0	8	8	12	12
Bookings	1,504	1,535	1,535	1,561	1,561
Jail Bed days	32,194	35,550	35,550	36,245	36,245

Outcome indicators	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate
Percentage of overtime as compared	8.5%*	9.8%	6.5%	6.3%	6.3%
Annual state inspection compliance	2 Violations	3 Violations	Full Compliance	Full Compliance	Full Compliance
Use of Force Incidents as compared to	10/32194	18/34799	12/35550	12/36245	12/36245

ASSUMPTIONS AND FACTORS IMPACTING 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 trends.

2019 Budget Supplementary Materials



-
- Demographic
 - Logical framework
 - Relevant fiscal policies
 - 2019 Approved Budget Resolution
 - Changes from budget ceilings
 - Capital Improvement Plan
 - Long term obligations
 - Asset protection and internal investment fund schedule
 - Revenue estimation methodology
 - Glossary
 - Department contact information

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

Year	Population	Number of Households	Employment	Unemployment Rate (percent)	Personal Income (\$ millions)	Per Capita Personal Income
2005	44,014	23,522	22,729	5.2	1,263,932	28,717
2006	44,367	23,980	22,929	5.7	1,299,832	29,297
2007	44,318	24,334	22,810	6.1	1,376,266	31,054
2008	44,270	24,298	22,631	7.3	1,350,159	33,498
2009	44,275	24,642	21,840	10.2	1,394,775	31,503
2010	44,205	24,248	21,434	7.9	1,459,689	33,021
2011	44,040	24,218	21,750	7.8	1,365,744	31,011
2012	44,610	24,233	21,880	8.0	1,427,232	32,727
2013	43,476	24,278	22,110	6.9	1,435,346	33,015
2014	44,437	24,179	22,846	5.9	1,439,403	33,138
2015	43,441	24,279	23,485	5.2	1,439,403	33,135
2016	43,481	24,307	23,946	5.0	1,437,374	33,058
2017	43,450	24,352	24,400	3.2	1,438,389	33,104
2018	43,796	24,654	24,449	2.7	1,449,895	33,236

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

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

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

Personal Income estimates are from the U.S. Department of Commerce, Bureau of Economic Analysis. 2018 projections assume the same rate of increase as from 2016 to 2017.



APPENDIX B: HOW TO INTERPRET A LOGICAL FRAMEWORK

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

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

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

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

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

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

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

SECTION 1. GENERAL

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

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

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

SECTION 2: BUDGET PREPARATION

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

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.

SUBCHAPTER 5.5: FUND BALANCE

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

APPENDIX D: 2019 APPROVED BUDGET RESOLUTION

RESOLUTION NO. 82-2018

RESOLUTION TO ADOPT THE POLK COUNTY OPERATING AND CAPITAL BUDGET
FOR THE CALENDAR YEAR 2018 AND TO SET THE 2018 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, 2019; 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 2019 budget by the County Board at its meeting of September 6, 2018; and

WHEREAS, as part of the proposed 2019 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 16, 2018; and

WHEREAS, on October 24, 2018, the Polk County Board of Supervisors did publish for public review a summary of the proposed 2019 budget and did notice and conduct a public hearing on the proposed 2019 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 2019 and the Polk County Board of Supervisors accepted the report on November 13, 2018, which sets the Equalized Value of Polk County for taxing purposes at \$4,603,138,300 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 2019 is in compliance with Wisconsin Statute Sections 59.605 and 66.0602; and

WHEREAS, the Polk County Budget for the Calendar Year 2019 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 2019 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 2018 Operating and Capital Budget of the County of Polk, in the amount of \$ 55,517,695 including departmental appropriations and revenues and use of fund balance as amended following the public hearing held on November 13, 2018.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors does authorize and appropriate such revenues and expenditures for calendar year 2019 as designated in the Operating and Capital Budget for calendar year 2019.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors directs that all appropriations for 2018 shall lapse to the general fund as undesignated fund balance at the end of calendar year 2018 and that any other fund balance determined to exist at the end of 2018 shall be transferred to general fund balance to the extent said appropriation has not been expended or appropriation or other fund balance been determined by the County Administrator to be non-spendable, restricted, committed, or assigned as defined by GASB Rule 54.

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

BE IT FURTHER RESOLVED that, notwithstanding any other policy to the contrary, the Polk County Board of Supervisors adopts the submitted departmental staffing plans and authorizes for calendar year 2019 those positions and the corresponding expenditures identified in said staffing plans and that any position not so identified will be considered eliminated from the 2019 department budget.

BE IT FURTHER RESOLVED that the 2019 fee schedule as incorporated in the 2019 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 \$0 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 2019, as follows:

A. County Levy:

1. General County Operations:	\$ <u>19,592,081</u>
2. Debt Levy:	\$ <u>2,369,900</u>
Total 2018 County Levy:	\$ <u>21,961,981</u>

B. State Required Levy on Behalf of Other Agencies

1. Town Bridge Construction:	\$ <u>256,374</u>
2. Library Support – Act 150:	\$ <u>882,473</u>
Total 2018 Levy, All Purposes:	\$ <u>23,100,828</u>

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

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

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

BE IT FURTHER RESOLVED that Polk County Board of Supervisors authorizes the Parks, 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 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 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 ATCP 50.

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

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

BE IT FURTHER RESOLVED 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, pursuant to Section 28.11(5)(b), the Polk County Board of Supervisors authorizes the approval of the 2019 Polk County Forest Annual Work Plan and budget developed by the Polk County Forester

and based upon the comprehensive plan which was presented to the Environmental Services Committee on November 7, 2018.

BE IT FURTHER RESOLVED that Polk County Board of Supervisors authorizes and delegates to 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 2019, should projections indicate that the ending balance, after receipts of all state aid, exceeds \$50,000.

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

BE IT FURTHER RESOLVED that 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 13, 2018, 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. 82-2018: Resolution to Adopt the Polk County Operating and Capital Budget for the Calendar Year 2019 and To Set the 2019 Tax Levy, by a majority vote of unanimous.

APPENDIX E: CHANGES FROM BUDGET CEILING

Title	Recurrent Expense	Capital/ One-time Expense	Comments
Admin New Property tax revenue	90,455		State of Wisconsin changed the property tax to be distributed directly from the State.
Recycling Solid Waste Revenue increased	30,000		Solid waste revenues are trending up \$30,000
Kennedy Dam Embankment		32,700	Repairs determined by DNR
Red School House		1,000	Repairs to building on fairgrounds
Register of Deeds		13,047	Scanning of old records
Jail		358,300	Jail Controller Project
Economic Development		10,000	Contribution to County Housing Study
Golden Age Manor		415,674	Realigned annual budget to history of actual Lowered budget for 2019
Community Services clinic		100,000	Project Fund created for remodeling clinic
Extension	55386		Eliminate one position in UW Extension
Highway			Increased State Aids for road construction
Land Information		25,000	Software for permit management
Child Support	18,387		Added Child Support Assistant
Highway		5,000	RT Vision
Highway	46,634		Increased State Aids
Golden Age Manor		254,000	New Boiler
Buildings		150,000	Government Center Chiller
Levy	90,455		Personal Property will come as a revenue from State
Remodel Project		35,000	Study remodeling of government center
Information Technology		25.00	Back up data system
Building		50,000	Phase 1 Phone System Upgrade
Building		15,000	Heat Exchanger in Pool at Endeavors
Land/Water		10,000	Algae test meter

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 or health of Polk County residents, economic development or tax base growth or other clearly demonstrable public benefit; and
- Whether the project is mandated by the federal or state government or will help Polk County meet its mandates.

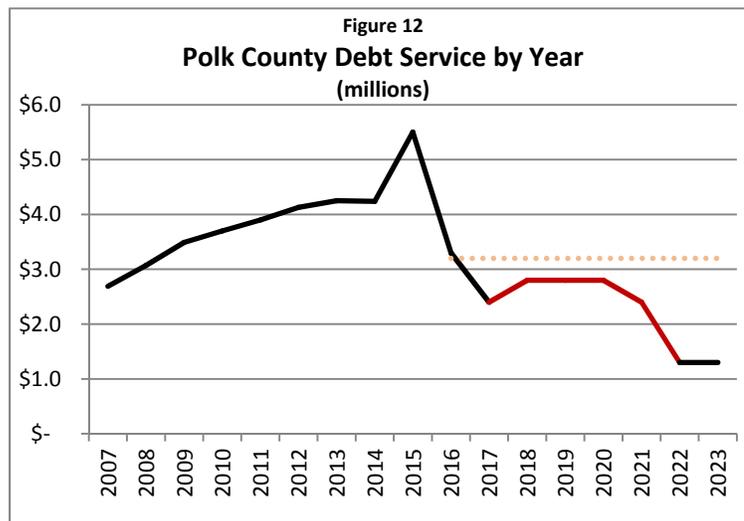
In each case, that evaluation includes a review of alternative methods of achieving the same goal, including an evaluation of the effect of not undertaking the project.

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

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

CIP OUTLOOK

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



CIP FORMAT

This document is allocated by department, with an initial summary sheet, and by year. The first year’s amount is included in the 2019 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 2019, anticipating a reduction in the County’s levy for debt service beginning that year. The 2019 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, Wisconsin



2019-2023 Capital Improvement Plan Recommendation

October 16, 2018 presented at County Board

Polk County

5 Year Capital Improvement Plan Summary

	2019	2020	2021	2022	2023	Total
Revenues						
Fund Balance	430,800	850,000	-	-	-	1,280,800
Asset Recovery Fund	150,000	-	500,000	-	-	650,000
Levy (Property Tax)	2,144,445	2,525,164	2,168,092	2,080,679	1,625,000	10,543,380
State Transportation Aids	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
GAM Revenues	200,000	200,000	200,000	200,000	200,000	1,000,000
Unfunded	-	1,808,973	1,834,856	314,721	-	3,958,550
Grants	172,210	-	-	-	-	172,210
Lime Revenues	15,000	150,000	-	100,000	-	265,000
Community Services	100,000	-	-	-	-	100,000
Bond	-	-	-	5,171,773	-	5,171,773
Total Revenue	\$ 4,212,455	\$ 6,534,137	\$ 5,702,948	\$ 8,867,173	\$ 2,825,000	\$ 28,141,713
Expenditures						
A) IT Items	306,210	456,514	482,249	140,000	-	1,384,973
B) Vehicles	655,000	804,000	686,000	951,000	443,000	3,539,000
C) Other Capital Equipment	309,300	1,094,625	853,333	349,400	380,000	2,986,658
D) Road Construction / Repairs	1,964,000	2,600,000	2,359,000	1,895,000	1,802,000	10,620,000
E) Facilities, Furniture & Equipment *	942,300	1,479,998	1,242,366	5,439,773	200,000	9,304,437
F) Parks, Museum, Fair	35,645	99,000	80,000	92,000	-	306,645
Total Expenditures	\$ 4,212,455	\$ 6,534,137	\$ 5,702,948	\$ 8,867,173	\$ 2,825,000	\$ 28,141,713

Polk County

5 Year Capital Improvement Plan Highway Department Summary

	2019	2020	2021	2022	2023	Total
Beginning Fund Balance						
Revenues						
Fund Balance	-	700,000	-	-	-	700,000
Asset Recovery Fund	-	-	-	-	-	-
Levy (Property Tax)	1,486,790	1,676,000	1,565,000	1,660,000	1,625,000	8,012,790
State Transportation Aids	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Unfunded	-	-	548,000	-	-	548,000
Grants	172,210	-	-	-	-	172,210
Bond	-	-	-	-	-	-
Total Revenue	\$ 2,659,000	\$ 3,376,000	\$ 3,113,000	\$ 2,660,000	\$ 2,625,000	#####
Expenditures						
B) Vehicle Replacement						
Plow Truck w/attachments (2)	400,000	405,000	210,000	410,000	410,000	1,835,000
Supervisor Truck	-	-	32,000	-	-	32,000
2-Ton Truck	65,000	-	-	-	-	65,000
Semi Tractor	-	100,000	-	-	-	100,000
Crew Truck	-	48,000	48,000	-	-	96,000
Foreman Truck	-	-	32,000	-	33,000	65,000
Hook Truck	-	-	160,000	-	-	160,000
Quad Axle Plow Truck w/attachments	-	-	-	150,000	-	150,000
Sign Truck	-	-	-	185,000	-	185,000
Subtotal	\$ 465,000	\$ 553,000	\$ 482,000	\$ 745,000	\$ 443,000	\$ 2,688,000
C) Other Capital Equipment						
Excavator	-	-	-	-	180,000	180,000
Motor Grader	-	-	-	-	200,000	200,000
Spray Patcher (Truck-mounted)	230,000	-	-	-	-	230,000
Crack Sealer	-	58,000	-	-	-	58,000
Mulcher/Hydro Seeder	-	30,000	-	-	-	30,000
Power Boom	-	40,000	-	-	-	40,000
Farm-Type Tractor (2)	-	95,000	-	-	-	95,000
Mower-Pull Type (2)	-	-	64,000	-	-	64,000
Patch Trailer	-	-	18,000	-	-	18,000
Skid Loader	-	-	30,000	-	-	30,000
Tractor/Loader/Backhoe	-	-	120,000	-	-	120,000
Trench Roller	-	-	40,000	-	-	40,000
Skid Loader Attachments	-	-	-	20,000	-	20,000
Subtotal	\$ 230,000	\$ 223,000	\$ 272,000	\$ 20,000	\$ 380,000	\$ 1,125,000
D) Road Projects						
CTH V/K1 Prep Work	110,000	-	-	-	-	110,000
CTH D2 (Part 2) Pulverize/Overlay	510,000	-	-	-	-	510,000
CTH Z2/A2/A3/W4 Chip Seals	469,000	-	-	-	-	469,000
CTH G5 Thin Overlay	875,000	-	-	-	-	875,000
CTH Z1 Prep Work	-	45,000	-	-	-	45,000
CTH W1/H2/E1 Chip Seals	-	308,000	-	-	-	308,000
CTH W3/N1 Overlay	-	810,000	-	-	-	810,000
CTH M1 Mill/Overlay (20% STP Match)	-	700,000	-	-	-	700,000
CTH K1 Pulverize/Pave	-	737,000	-	-	-	737,000
CTH GG1/I1/M2/M3/H1 Chip Seals	-	-	474,000	-	-	474,000
Wapogasset Box Culvert	-	-	500,000	-	-	500,000
CTH C2/V1 Overlays	-	-	1,385,000	-	-	1,385,000
CTH D3/G1 Prep Work	-	-	-	151,000	-	151,000
CTH K2/K2.1/C3/O1 Chip Seals	-	-	-	357,000	-	357,000
CTH Z1 Pulverize/Pave	-	-	-	395,000	-	395,000
CTH C1 Overlay	-	-	-	992,000	-	992,000
CTH JJ3/W2/G4/G4.1	-	-	-	-	226,000	226,000
CTH CC1 Overlay	-	-	-	-	310,000	310,000
CTH D1 Overlay	-	-	-	-	293,000	293,000
CTH D3 Overlay	-	-	-	-	973,000	973,000
Subtotal	\$ 1,964,000	\$ 2,600,000	\$ 2,359,000	\$ 1,895,000	\$ 1,802,000	#####
Total	\$ 2,659,000	\$ 3,376,000	\$ 3,113,000	\$ 2,660,000	\$ 2,625,000	\$ 14,433,000

Polk County

5 Year Capital Improvement Plan Department County Clerk Summary

	2019	2020	2021	2022	2023	Total
Beginning Fund Balance						
<u>Revenues</u>						
Fund Balance	-	-	-	-	-	-
Asset Recovery Fund	-	-	-	-	-	-
Levy (Property Tax)	5,000	-	-	-	-	5,000
Unfunded	-	411,225	34,933	-	-	446,158
Grants	-	-	-	-	-	-
Bond	-	-	-	-	-	-
Total Revenue	\$ 5,000	\$ 411,225	\$ 34,933	\$ -	\$ -	\$ 451,158
<u>Expenditures</u>						
A) IT Items						
Video broadcast of meetings	5,000	-	-	-	-	5,000
Debit/Credit Card System	-	-	-	-	-	-
Single Intake Software	-	-	-	-	-	-
Subtotal	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
C) Other Equipment						
New Voting Machines	-	411,225	-	-	-	411,225
Software License/Maintenance	-	-	34,933	-	-	34,933
Subtotal	\$ -	\$ 411,225	\$ 34,933	\$ -	\$ -	\$ 446,158
Total	\$ 5,000	\$ 411,225	\$ 34,933	\$ -	\$ -	\$ 451,158

Polk County

5 Year Capital Improvement Plan Lime Quarry Summary

	2019	2020	2021	2022	2023	Total
Beginning Fund Balance						
<u>Revenues</u>						
Fund Balance	-	150,000	-	-	-	150,000
Asset Recovery Fund	-	-	500,000	-	-	500,000
Unfunded	-	-	-	-	-	-
Lime Revenues	15,000	150,000	-	100,000	-	265,000
Bond	-	-	-	-	-	-
Total Revenue	\$ 15,000	\$ 300,000	\$ 500,000	\$ 100,000	\$ -	\$ 915,000
<u>Expenditures</u>						
<u>CJ</u> Other Capital Equipment						
Update/Replace Scale Hardware	10,000	-	-	-	-	10,000
Replace Soft-start Control Panel	5,000	-	-	-	-	5,000
Replace John Deere Loader	-	300,000	-	-	-	300,000
Purchase Portable Crusher	-	-	500,000	-	-	500,000
Purchase 2 Radial Conveyors	-	-	-	100,000	-	100,000
Replace Volvo Loader	-	-	-	-	-	-
Subtotal	\$ 15,000	\$ 300,000	\$ 500,000	\$ 100,000	\$ -	\$ 915,000
Total	\$ 15,000	\$ 300,000	\$ 500,000	\$ 100,000	\$ -	\$ 915,000

Polk County

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

	2019	2020	2021	2022	2023	Total
Beginning Fund Balance						
Revenues						
Fund Balance Lakes Improvement Fd	30,000	-	-	-	-	30,000
Asset Recovery Fund	150,000	-	-	-	-	150,000
Levy (Property Tax)	116,445	221,800	225,100	222,000	-	785,345
Unfunded	-	1,025,698	937,266	-	-	1,962,964
Grants	-	-	-	-	-	-
Park and Lake Funds	-	-	-	-	-	-
Bond	-	-	-	5,171,773	-	5,171,773
Total Revenue Available	\$ 296,445	\$ 1,247,498	\$ 1,162,366	\$ 5,393,773	\$ -	\$ 8,100,082
Expenditures						
B) Vehicles						
Bldgs/Parks Truck w/Lift	-	-	-	-	-	-
Parks Truck Dump	-	-	-	-	-	-
Recycling Truck	-	-	-	-	-	-
Parks Truck w/Plow	-	25,000	-	-	-	25,000
Bldgs Truck	-	-	-	-	-	-
Subtotal Vehicles	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
C) Other Equipment						
Lawnmower Riding	-	7,000	-	-	-	7,000
Janitorial Equipment	-	-	5,000	-	-	5,000
Recycling Boxes	-	10,000	-	-	-	10,000
County Bldg Equip Replacement	11,800	-	-	-	-	11,800
ATV Forester	-	7,000	-	-	-	7,000
Trailer	-	6,000	-	-	-	6,000
Forklift	-	-	25,000	-	-	25,000
Snowmobile	-	-	10,000	-	-	10,000
Skid Steer recycling	-	-	-	22,000	-	22,000
Gator	-	-	-	10,000	-	10,000
Tractor	-	-	-	30,000	-	30,000
Subtotal Equipment	\$ 11,800	\$ 30,000	\$ 40,000	\$ 62,000	\$ -	\$ 143,800
E) Facility Improvements						
Fire Lane @ Old Jail	-	20,000	-	-	-	20,000
Gov't Center Boiler to Hot Water	-	-	768,000	-	-	768,000
Sidewalk/Entrances	-	-	-	-	-	-
Cameras Replacement	-	5,000	-	-	-	5,000
Chiller @ Gov't Center	150,000	-	-	-	-	150,000
Recycling Air handler	-	22,000	-	-	-	22,000
Jail Doors	6,000	-	-	-	-	6,000
Bldg Conference Phone	-	-	-	-	-	-
Phase One Phone System	50,000	-	-	-	-	50,000
Painting	-	-	-	5,000	-	5,000
Audit of Co Bldgs	-	-	10,000	-	-	10,000
Parking Lots JC/ADC	-	-	-	-	-	-
Gov't Center	-	35,000	35,000	-	-	70,000
Recycling Center	-	-	30,000	-	-	30,000
Justice Center	-	40,000	-	-	-	40,000
ADC	-	-	30,000	-	-	30,000
Laundry Jail Equipment	-	7,800	6,000	-	-	13,800
Jail Kitchen Equipment	-	7,000	-	-	-	7,000
Recycling Air Cond & Furnace sorting	-	-	-	14,500	-	14,500
Roofs	-	20,000	-	20,000	-	40,000
Building Upgrades	-	853,198	105,866	4,900,273	-	5,859,337
LEC Garage Floor Repair	-	-	7,500	-	-	7,500
Update Identipass	-	7,000	-	-	-	7,000
JA Window Security @ JC	6,400	-	-	-	-	6,400
LED in Courtrooms & HS	-	-	-	-	-	-
Boiler @ Community Services	-	-	-	-	-	-
Update Metsys	-	18,500	-	-	-	18,500
Heat Exchanger Pool	15,000	-	-	-	-	15,000
Caulking	-	30,000	-	-	-	30,000
Caulking @ Gov't Center	-	28,000	-	-	-	28,000
Conveyer 1 at Recycling	-	-	50,000	-	-	50,000
Building Contingencies	21,600	-	-	-	-	21,600
Bailer at Recycling	-	-	-	250,000	-	250,000
Conveyer 2 at Recycling Comingle	-	-	-	50,000	-	50,000
Facility Total	\$ 249,000	\$ 1,093,498	\$ 1,042,366	\$ 5,239,773	\$ -	\$ 7,624,637

Polk County

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

	2019	2020	2021	2022	2023	Total
Beginning Fund Balance						
<i>F/</i> Parks						
Co Park Equipment Replace	-	-	-	-	-	-
Kennedy Dam Embankment	30,645	-	-	-	-	30,645
Kennedy Trail Repave	-	15,000	-	-	-	15,000
Snowmobile for Ski Trail	-	12,000	-	-	-	12,000
Update Playground	-	-	-	15,000	-	15,000
Expand Trail Network	-	-	-	-	-	-
Replace Concrete Boat Landing	5,000	-	-	20,000	-	25,000
Parks Total	\$ 35,645	\$ 27,000	\$ -	\$ 35,000	\$ -	\$ 97,645
<i>F/</i> Fair						
Grandstand	-	-	-	-	-	-
Administration Roof	-	-	-	-	-	-
Bathroom Roofs	-	12,000	-	-	-	12,000
Walk in Cooler	-	-	-	7,000	-	7,000
Electrical	-	-	5,000	-	-	5,000
H Barn Reno	-	-	-	50,000	-	50,000
Seal Coat Blacktop	-	50,000	-	-	-	50,000
New Small Animal Bldg	-	-	75,000	-	-	75,000
Campgroun Reno	-	10,000	-	-	-	10,000
Fair Total	\$ -	\$ 72,000	\$ 80,000	\$ 57,000	\$ -	\$ 209,000
<i>F/</i> Museum						
Coal Room	-	-	-	-	-	-
Museum Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Total	\$ 296,445	\$ 1,247,498	\$ 1,162,366	\$ 5,393,773	\$ -	\$ 8,100,082

Polk County

5 Year Capital Improvement Plan Law Enforcement Department Summary

	2019	2020	2021	2022	2023	Total
Beginning Fund Balance						
<u>Revenues</u>						
Fund Balance	358,300	-	-	-	-	358,300
Asset Recovery Fund	-	-	-	-	-	-
Levy (Property Tax)	311,360	192,850	195,743	198,679	-	898,632
Unfunded	-	372,050	314,657	314,721	-	1,001,428
Grants	-	-	-	-	-	-
Bond	-	-	-	-	-	-
Total Revenue	\$ 669,660	\$ 564,900	\$ 510,400	\$ 513,400	\$ -	\$ 2,258,360
<u>Expenditures</u>						
<u>Sheriff</u>						
A) IT Items						
Tyler Tech Upgrade to Enterprise	121,360	-	-	-	-	121,360
Tyler Tech add on-Civil Process Component	-	-	-	-	-	-
Video Equip Upgrade-Interview Room	-	-	-	-	-	-
APX Upgrade-Squad & Mobile Radios	-	140,000	140,000	140,000	-	420,000
Medical Records Mngmt Software	-	-	-	-	-	-
Body Camera System-Patrol & Corrections	-	-	160,000	-	-	160,000
Subtotal	\$ 121,360	\$ 140,000	\$ 300,000	\$ 140,000	\$ -	\$ 701,360
B) Vehicles						
Squad Replacement (7)	190,000	202,000	204,000	206,000	-	802,000
Jail Support Vehicle	-	24,000	-	-	-	24,000
Subtotal	\$ 190,000	\$ 226,000	\$ 204,000	\$ 206,000	\$ -	\$ 826,000
C) Other Equipment						
Snowmobile	-	-	-	11,000	-	11,000
Tasers-Patrol	-	-	-	-	-	-
Tasers-Corrections	-	-	-	-	-	-
Replacement Handguns	-	-	-	-	-	-
Tactical Vests	-	6,400	6,400	6,400	-	19,200
Crime Scene Scanner	-	-	-	90,000	-	90,000
Televisions-Corrections	-	6,000	-	-	-	6,000
Dispatch Work Stations	-	-	-	60,000	-	60,000
Subtotal	\$ -	\$ 12,400	\$ 6,400	\$ 167,400	\$ -	\$ 186,200
E) Facility Improvements						
Jail Controller Project	358,300	136,500	-	-	-	494,800
Fringe/Use of Force Range	-	50,000	-	-	-	50,000
Subtotal	\$ 358,300	\$ 186,500	\$ -	\$ -	\$ -	\$ 544,800
Total	\$ 669,660	\$ 564,900	\$ 510,400	\$ 513,400	\$ -	\$ 2,258,360

Polk County

5 Year Capital Improvement Plan Golden Age Manor Summary

	2019	2020	2021	2022	2023	Total
Beginning Fund Balance						
<u>Revenues</u>						
Fund Balance	-	-	-	-	-	-
Asset Recovery Fund	-	-	-	-	-	-
Unfunded	-	-	-	-	-	-
GAM Revenues	200,000	200,000	200,000	200,000	200,000	1,000,000
Bond	-	-	-	-	-	-
Total Revenue	\$ 200,000	\$ 1,000,000				
<u>Expenditures</u>						
C) Other Capital Equipment						
GAM Boiler	-	-	-	-	-	-
Subtotal	\$ -					
E) Facility Improvements						
Facility Improvements	200,000	200,000	200,000	200,000	200,000	1,000,000
Subtotal	\$ 200,000	\$ 1,000,000				
Total	\$ 200,000	\$ 1,000,000				

Polk County

5 Year Capital Improvement Plan Department of IT Summary

	2019	2020	2021	2022	2023	Total
Beginning Fund Balance						
<u>Revenues</u>						
Fund Balance	-	-	-	-	-	-
Asset Recovery Fund	-	-	-	-	-	-
Levy (Property Tax)	179,850	316,514	182,249	-	-	678,613
Unfunded	-	-	-	-	-	-
Bond	-	-	-	-	-	-
Total Revenue	\$ 179,850	\$ 316,514	\$ 182,249	\$ -	\$ -	\$ 678,613
<u>Expenditures</u>						
<u>A) IT Items</u>						
Security Software	7,050	-	-	-	-	7,050
Cisco 12P-POE+ Switches	15,500	-	-	-	-	15,500
Add Win20176 Server Lic	-	-	2,855	-	-	2,855
Branch 3 Upgrade	\$0	\$136,000				\$136,000
Windows 10	43,560	-	-	-	-	43,560
MS Office 2016 Standard	70,760	-	-	-	-	70,760
MS Office 2016 Pro	-	-	-	-	-	-
MS Config Manager	25,850	-	-	-	-	25,850
Windows 2016 Server	-	-	94,080	-	-	94,080
Windows 2016 Server Licenses	\$17,130	\$0	\$0	\$0	\$0	\$17,130
VMWare ESX Servers	-	69,600	-	-	-	69,600
VMWare Licenses	-	13,314	13,314	-	-	26,628
Acronis Backup Systems	-	25,600	-	-	-	25,600
Ricoh MFP Copier/Printers	-	52,000	52,000	-	-	104,000
Professional Services	\$0	\$20,000	\$20,000	\$0	\$0	\$40,000
Subtotal	\$ 179,850	\$ 316,514	\$ 182,249	\$ -	\$ -	\$ 678,613
Total	\$ 179,850	\$ 316,514	\$ 182,249	\$ -	\$ -	\$ 678,613

Polk County

5 Year Capital Improvement Plan Department of Admin Summary

	2019	2020	2021	2022	2023	Total
Beginning Fund Balance						
<u>Revenues</u>						
Fund Balance	-	-	-	-	-	-
Asset Recovery Fund	-	-	-	-	-	-
Levy (Property Tax)	35,000		-	-	-	35,000
Unfunded	-		-	-	-	-
Grants	-	-	-	-	-	-
Community Services	100,000	-	-	-	-	100,000
Total Revenue	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ 135,000
<u>Expenditures</u>						
E) Facility Improvement Study	35,000					
Remodeling Clinics	100,000		-	-	-	100,000
Subtotal	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Total	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Polk County

5 Year Capital Improvement Plan Department Land Info Summary

	2019	2020	2021	2022	2023	Total
Beginning Fund Balance						
<u>Revenues</u>						
Fund Balance	-	-	-	-	-	-
Asset Recovery Fund	-	-	-	-	-	-
Levy (Property Tax)		118,000	-	-	-	118,000
Unfunded	-		-	-	-	-
Grants	-	-	-	-	-	-
Bond	-	-	-	-	-	-
Total Revenue	\$ -	\$ 118,000	\$ -	\$ -	\$ -	\$ 118,000
<u>Expenditures</u>						
C) Other Equipment						
Flyover for Mapping	-	118,000	-	-	-	118,000
Subtotal	\$ -	\$ 118,000	\$ -	\$ -	\$ -	\$ 118,000
Total	\$ -	\$ 118,000	\$ -	\$ -	\$ -	\$ 118,000

Polk County

5 Year Capital Improvement Plan Department Land/Water Summary

	2019	2020	2021	2022	2023	Total
Beginning Fund Balance						
<u>Revenues</u>						
Fund Balance	-	-	-	-	-	-
Asset Recovery Fund	-	-	-	-	-	-
Levy (Property Tax)	10,000		-	-	-	10,000
Unfunded	-		-	-	-	-
Grants	-	-	-	-	-	-
Bond	-	-	-	-	-	-
Total Revenue	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
<u>Expenditures</u>						
C) Other Equipment						
Water Test Probe Algae meter	10,000		-	-	-	10,000
Subtotal	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Total	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000

Polk County

5 Year Capital Improvement Plan Department Aging and Disability Resource Center

	2019	2020	2021	2022	2023	Total
Beginning Fund Balance						
<u>Revenues</u>						
Fund Balance	42,500	-	-	-	-	42,500
Asset Recovery Fund	-					
Levy (Property Tax)						
Unfunded	-		-	-	-	-
Grants	-	-	-	-	-	-
Bond	-	-	-	-	-	-
Total Revenue	\$ 42,500	\$ -	\$ -	\$ -	\$ -	\$ 42,500
<u>Expenditures</u>						
C) Other Equipment						
Motorized Bikes	42,500		-	-	-	42,500
Subtotal	\$ 42,500	\$ -	\$ -	\$ -	\$ -	\$ 42,500
Total	\$ 42,500	\$ -	\$ -	\$ -	\$ -	\$ 42,500

APPENDIX G: REVENUE ESTIMATION METHODOLOGY

Polk County forecasts revenue using methods specific to each source. The property tax levy is set annually as a fixed dollar amount. However, the entire amount is not collected due to delinquencies and, under Wisconsin's system of public finance, county governments serve as the collection agency for such taxes, meaning that other local governments receive the full amount of their levy and the county bills for delinquent taxes with, ultimately, the power to seize and sell such property should the taxes go unpaid for a number of years. The amount of arrears are therefore considered a non-spendable fund balance, converted to assigned fund balance once paid; as part of the budget process change in delinquent taxes therefore must be estimated to determine unassigned fund balance.

The stock of arrears in delinquent property taxes has been very high in historical terms. Prior to the 2007-09 recession, the stock of arrears in delinquent taxes was approximately \$2.5 million in any given year; that jumped to about \$4.5 million in 2010-11. With the recovery of the housing market, this amount is expected to declining, and it is currently at predicted that it will again return to just over \$2.5 in the next two to three years based on 2018 repayment rates. This will have the effect of substantially increasing unassigned fund balance (as shown in Table 3) with consequences especially for future budgeting.

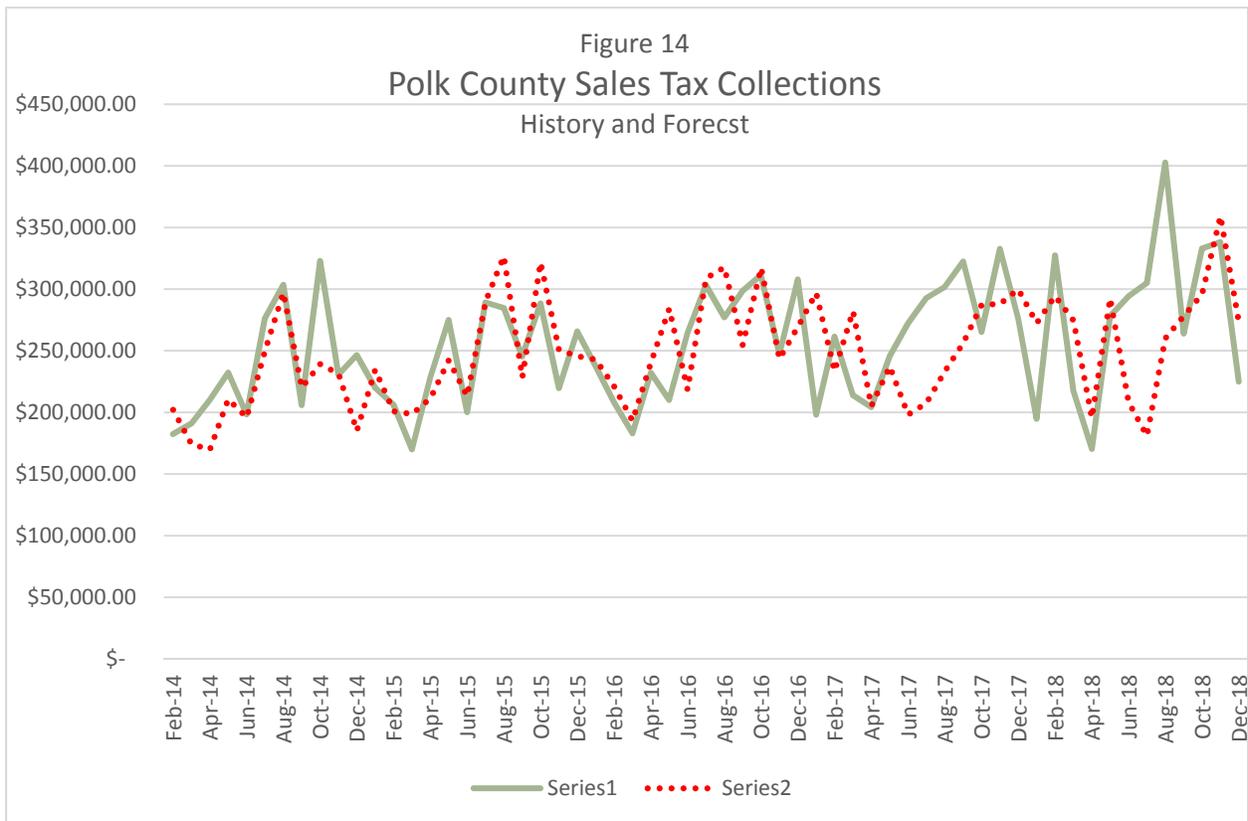
Public charge for services, the second-largest revenue source, consists of a variety of revenues, with the largest share, about three fourths of the total, revenue received by the County's nursing home, Golden Age Manor. That revenue itself is a mixture of Medical Assistance, Medicare, insurance and private payments. This revenue, along with similar revenue received by other health care programs, is estimated based on current caseloads and case mix, reimbursement rates, and historical trends and patterns such as seasonal change in demand and overall trend in demand. (This is also the methodology used to estimate state aids where these aids are reimbursement for services provided to citizens.) The remainder of public charges are typically payments for goods and services, such as the sale of lime by the Lime Quarry, revenue from the boarding of prisoners from other counties, sale of recycling materials or sale of trees. These are estimated based on a multi-year trend, with the greatest weight given to the most recent year.

State aids are estimated based either on actual certifications for fixed amounts or, where this is not known, prior year actual payments. In cases where state aids are a variable, such as aid in reimbursement for services like medical assistance paid to the nursing home or the mental health clinic, as noted above a forecast is prepared based on current case load and case mix and historical trends and patterns. Typically, the State of Wisconsin does an excellent job of notifying local governments of state aid amounts relatively early in the budget process, and there is usually a high degree of certainty that such payments will be made in full.

Intergovernmental revenue, the fourth-largest revenue source, consists of health insurance premiums, both those paid by the County on behalf of employees and those paid by the employees themselves and state payments for highway maintenance. The health insurance estimates are based on current mix of employees and premium rate; as employment and enrollment/coverage type are relatively stable, this forecast tends to be quite accurate. State payments for maintenance of state highways are also quite predictable, and vary according to need meaning that the exposure of the County for any cost overrun is negligible.

The sales tax is the only other single revenue exceeding \$1 million. This revenue is forecast using the County’s own time-series analysis model using Holt-Winters Exponential Smoothing. This model analyzes seasonal patterns and both short and long term trends to estimate collections over the next year; the results are compared to forecasts from outside agencies such as the Wisconsin Counties Association and University of Wisconsin – Extension for plausibility. Figure 14 shows history and forecast for collections; note the extreme seasonality.

All minor revenues such as interest earnings, fines and other taxes are estimated based on trends in collections with the heaviest weight given to the most current year and adjusted for policy changes, e.g. rate increases, where necessary.



APPENDIX H: ASSET FUND ACCOUNTING

Asset Protection and Internal Investment Fund Loan Repayment Schedule

Department	Item	Rationale	Repayment source	Transactions	2017	2018	2019	2020	2021	2022	2023	
Law Enforcement	Maintenance agreement for towers	Prepayment savings	Operating budget	Loan amount								
				Payment	67,826							
				Ending balance	-							
<hr/>												
Law Enforcement	Patrol boat	Capital need and state aid reimbursement	State DNR funding	Loan amount	-	-						
				Payment	4,200	4,200	4,200	4,200				
				Ending balance	12,600	8,400	4,200	-				
<hr/>												
Clerk of Court	Videoconference equipment	Savings in transportation and telephone costs	Transportation and telephone costs (in IT)	Loan amount								
				Payment								
				Ending balance								
<hr/>												
Golden Age Manor	Bond refinancing	Refinancing savings; level debt service	Uniform payments	Loan amount								
				Payment	134,000	143,000	143,000	12,364				
				Ending balance	298,364	155,364	12,364	-				
<hr/>												
Lime Quarry	Front-end loader	Capital replacement need	Quarry revenues	Loan amount								
				Payment	32,200							
				Ending balance	-	-	-	-	-	-		
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Lime Quarry	Crusher	Capital replacement need	Quarry revenues	Loan amount								
				Payment								
				Ending balance	32,200			-	-	-		
<hr/>												
Administration	Citizen Service Center	Improved efficiency and customer service	Efficiency savings	Loan amount	-							
				Payment								
				Ending balance	-							
<hr/>												
Highway	Purchase Gravel Pit 2015	Savings in owning our gravel supply	Highway Expenses	Loan amount								
				Payment	20,000	20,000	20,000	20,000				
				Ending balance	60,000	40,000	20,000	-				
<hr/>												
2017 40000	Buildings	Government Center LED Parking Lot	Improved efficiency and energy savings	Parking lot lighting 2017	Loan amount	42,693						
					Payment	-	10,000	10,000	11,701	10,992		
					Ending balance	42,693	32,693	22,693	10,992	-		
<hr/>												
2016 25000	Highway	Highway Building Study 2016	Feasibility study	Highway Facility Study 2016 2017	Loan amount	51,814						
					Payment	-		-	-	-		
					Ending balance	51,814						
<hr/>												
2017 50000	Recycling	Recycling Roof and 2 new bins	Capital replacement need	Recycling revenues	Loan amount	39,969						
					Payment	8,000	8,000	8,000	8,000	7,969		
					Ending balance	31,969	23,969	15,969	7,969	-		
<hr/>												
2017 10000	Recycling	Recycling Bins	Capital replacement need	Recycling revenues	Loan amount	9,020						
					Payment	2,000	2,000	2,000	2,000	1,020		
					Ending balance	7,020	5,020	3,020	1,020	-		
<hr/>												
2019 Chiller	Capital replacement need	Energy and Utility Savings	Energy and Utility Savings	Loan Amount			150,000					
				Payment			30,000	30,000	30,000	30,000	30,000	
				Ending balance			120,000	90,000	60,000	30,000	-	
<hr/>												
Asset protection and internal investment fund financial status					Beginning balance	645,078	1,061,869	1,249,069	1,316,269	1,404,534	1,454,515	1,484,515
					Levy	292,061	-					
					General Fund transfers							
					Repayments	268,226	187,200	217,200	88,265	49,981	30,000	30,000
					Total resources	1,205,365	1,249,069	1,466,269	1,404,534	1,454,515	1,484,515	1,514,515
					Less: Expenditures	143,496	-	150,000	-			
					Ending balance	1,061,869	1,249,069	1,316,269	1,404,534	1,454,515	1,484,515	1,514,515

Appendix I

LONG-TERM OBLICATIONS, POLK COUNTY WISCONSIN

Governmental Activities	Year	Principal	Interest
General Obligation Promissory			
Note issued 12-1-2017	2018	2,375,000	425,850
\$16,700,000 maturing 12/1/2025	2019	2,435,000	365,286
Interest at 2.55% - 3.00%	2020	2,500,000	303,194
	2021	2,190,000	239,444
	2022	1,125,000	183,600
	2023	1,155,000	154,852
	2024	1,185,000	125,460
	2025	1,215,000	95,242
	2026	1,245,000	64,260
	2027	<u>1,275,000</u>	<u>32,512</u>
		\$ 16,700,000	\$ 1,989,700
General Obligation, Promissory Notes, \$462,520, Issued 5-19-17, Due 5-1-37			
	2018	\$ 23,126	
	2019	\$ 23,126	
	2020	\$ 23,126	
	2021	\$ 23,126	
	2022	\$ 23,126	
	2023-2027	\$ 115,630	
	2028-2032	\$ 115,630	
	2032-2037	<u>\$ 115,630</u>	
		\$ 462,520	
Total General Obligation Debt		<u>\$ 17,162,520</u>	
Operating Leases			
Law Enforcement UTV	2019		2,881
	2020		<u>2,881</u>
			\$ 5,762
County Vehicles	2019		87,433
	2020		60,089
	2021		49,021
	2022		<u>29,886</u>
			226,429
Total Leases			<u>\$ 232,191</u>

APPENDIX J: GLOSSARY

2017 ACTUAL - This entry reflects the actual County expenditures and personnel complement for that year.

2018 BUDGET - This entry on the budget pages details the budget and personnel complement as approved by the County Board on November 14, 2017 (year-end “Actual” numbers are not yet available).

2019 BUDGET - This entry on the budget pages details the budget and personnel complement as approved by the County Board on November 13, 2018.

ACTIVITY – Day-to-day operations of a program linked towards an output such as meeting with clients, providing training sessions, patrolling highways or plowing snow.

APPROPRIATION - A specific amount of money authorized by the County Board, generally during adoption of the annual budget, to be used to make expenditures for specific purposes. Authorizations are generally granted for a one-year period.

BASIS OF ACCOUNTING - This refers to the time at which revenues and expenditures are recognized in accounts and reported. The basis of accounting includes:

- **Accrual** -- Basis of accounting whereby revenues are recorded when they are earned (whether or not cash is received) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time or not);
- **Cash** -- Basis of accounting under which revenues are recorded when received and expenditures are recorded when paid.
- **Modified Accrual** -- The basis of accounting whereby expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes received and revenues earned.

CAPITAL EXPENDITURE – A non-recurring expenditure of over \$25,000 on a fixed asset or improvement to a fixed asset with an expected useful life of at least three years.

CAPITAL IMPROVEMENT PROGRAM - A five year plan for capital expenditures; the 2013 amount is incorporated in the annual budget.

CASH FLOW - A projection of the cash receipts and disbursements anticipated during a given time period.

CDBG – The U.S. Department of Housing and Urban Development’s Community Development Block Grant.

CLASSIFICATION – How expenditures are reported. Major classification types include:

- **Line item** -- Classification of expenditures by department or agency and by specific purchase such as telephone, subscriptions, wages, pension contribution, and so forth. Necessary for budgetary control.



- **Economic** -- Expenditures are reported according to goods or services purchased, e.g. personnel costs or wages and benefits, supplies and expenses, capital outlay, and so forth by department and for the entity as a whole. Compiled from line item data, they are useful for policy makers, helpful for budget monitoring and provide a framework for implementation of virement rules. Budget execution reports are provided using economic classification.
- **Functional** -- Government expenditures are reported according to their major purpose (e.g. education, transportation, public safety) and independent of departmental structure. This classification is also used in the annual audit and provides insight into what broad services are provided and how a government prioritizes among them.
- **Administrative** -- Governmental expenditures are reported by department or agency in order to identify responsibilities for budget execution and financial management.
- **Program** -- Government expenditures are reported by program, defined below as a related set of activities towards a common objective. Program classification is used to identify specific objectives sought and allow for measurement of effectiveness through performance measures. Program budgeting when linked to outcome measures is often called performance budgeting or budgeting for results.

DEBT SERVICE - Payment of principal and interest on specific obligations which result from the issuance of bonds.

DEPARTMENT - The basic organizational unit of county government, responsible for carrying out a specific set of functions identified in the department's mission statement.

DEPRECIATION - A term used to account for: (1) expiration in the service life of capital assets attributed to use, deterioration, action of physical elements and (2) portion of the cost of a capital asset which is charged as an expense during a period.

EFFECTIVENESS MEASURE – A performance measure showing the link between outputs, or what a program produces, and results, or what occurs in the community (or, for internal service departments, outside of that department) as a consequence of these outputs.

EFFICIENCY MEASURE – A performance measure that shows the cost per unit of output produced by a program.

EQUALIZED VALUE - A valuation placed upon real and personal property within the County. The valuation reflects a number of factors including appraisals, new construction, and comparative sales data.

EXPENDITURE - Cost of goods and services obtained, including debt service and capital outlay.

MILL RATE - Rates used in calculating taxes based upon the levies established by the County, cities, townships and special taxing districts.

FISCAL YEAR – A calendar year from January 1 through December 31 of that same year.

FUND BALANCE - The difference between fund assets and fund liabilities of governmental and trust funds. Following the Government Accounting Standards Board (GASB) Rule 54, Polk County fund balances are categorized as restricted, committed, assigned and unassigned.

GASB – Government Accounting Standards Board, an independent agency that establishes and improves accounting standards for U.S. state and local governments.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Detailed accounting standards and practices for state and local governments as prescribed by GASB.

GENERAL OBLIGATION BONDS - Bonds backed by the full faith and credit of government (a pledge of the general taxing power for the payment of the debt obligation).

GOAL - desired objective toward which a program's activities are directed.

GOLDEN AGE MANOR – the County's nursing home and rehabilitation center located in Amery, Wisconsin.

GRANTS - Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.

HIGHWAY BRIDGE AID – A State-mandated levy collected by a county to provide funding for town bridges. Not considered part of the general Polk County levy.

HIPAA – Federal Health Insurance Portability and Accountability Act which, among other things, regulates the safekeeping of medical records.

HITECH – Federal Health Information Technology for Economic and Clinical Health Act which, among other things, regulates the security of electronic medical records.

IMPACT – The long-term social or economic effect in society reached as a consequence of a program (and that program achieving its short-term results. An impact is the reason for the existence of a program.

LEVY - The total amount of property taxes, specialized assessments or service charges imposed by a government.

LIBRARY ACT 150 – A State-mandated property tax levied in jurisdictions that do not contain a public library as required by Wisconsin law to reimburse public libraries for costs not considered part of the general Polk County levy.

LIABILITIES - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

LOGICAL FRAMEWORK OR LOGFRAME – A method of identifying program logic and related performance measures. See Appendix B.

MAJOR ACCOUNT SERIES – Eight of the nine classifications of expenditures made by the County are based on the Wisconsin Uniform Chart of Accounts (numbers in parentheses are account series; note that Operating 000 is not a series):

- **Personnel** - Salaries, wages, employee benefits, and per diems (100).
- **Operating – 000** - Expenditures for other than personnel costs that had not been assigned to the appropriate expenditure category.
- **Professional services** - Contractual services, utilities, and repair and maintenance charges paid outside agencies (200).
- **Supplies and expenses** - Office supplies, publications, dues, travel, repair and maintenance supplies, highway construction material (300).
- **Fixed charges** - Insurance, rents and leases, depreciation, amortization, investment charges (500).

- **Debt service** - Payment of principal and interest on obligations (600).
- **Other grants contributions** - Direct relief to indigents, awards and indemnities, grants and donations, and losses (700).
- **Capital outlay** - Purchase of capital equipment or capital improvements (800).
- **Transfers** - Payments from an agency to another fund (900).

MISSION - a description of the reason for existence of a department, what it is to achieve.

OBJECTIVE - A clearly described target for achievement within a specified time span, representing measured progress toward a goal.

OPERATING BUDGET - The financial plan for the fiscal year which authorizes proposed personnel complements, expenditures and the revenues to finance them.

OUTCOME – A result or impact (See results and impact for definitions).

OUTPUT – The goods and services produced directly by a program as a result of its activities such as trained clients, arrests, cleared highways, and so forth.

PASER RATING - Pavement Surface Evaluation and Rating – a program developed by the University of Wisconsin to measure the quality of roads. Ratings range from 1 (failed, needing reconstruction) through 10 (new, requiring no maintenance).

PEFA – Public Expenditure and Financial Accountability Secretariat, an agency funded by international development agencies that among other activities developed and maintains a public financial management (PFM) assessment tool.

PERFORMANCE MEASURE – A measure of the effectiveness of a program or another indication of program performance linked to its activity, output, result or impact. The latter two are sometimes called outcome measures.

PERSONNEL CATEGORIES - The classifications for employment in the County are based on the definitions as prescribed by the U.S. Equal Employment Opportunity Commission for local governments:

- **Officials/Administration** - Head of the department or agency
- **Professionals - Positions** that require a college degree or equivalent experience, e.g. a registered nurse.
- **Technicians/Para-Professionals** - Positions that require a two-year degree or equivalent experience, e.g. a licensed practical nurse.
- **Protective Service workers** - Licensed law enforcement personnel
- **Administrative support** - Employees whose duties are principally clerical or secretarial in nature
- **Skilled craft/service maintenance** - Equipment operators and maintenance workers

PFM – Public financial management.

POLICY – Anything a government chooses to do, usually in response to a problem.

PROGRAM – A related set of activities undertaken by a department towards a common objective and usually directed at a common group of clients.

REIMBURSEMENT - Repayment to a specific fund for expenditures incurred or services performed by that fund to or for the benefit of another fund.

RESULTS – The near-term economic or social changes within the community brought about by a program. Note that this is not under the direct control of the agency but a result of its outputs.

REVENUES - All amounts of money received from external sources such as property taxes, federal and state aids, fees, fines, forfeitures, service charges, etc.

TAX RATE – Determined by dividing the levy by total equalized value, this rate (adjusted for level of assessment) is multiplied by the market value of a property determined by the assessor to determine that property's tax. Often expressed in dollars per \$1,000 of value.

UNIFORM CHART OF ACCOUNTS – A procedure for reporting on revenues and expenditures for county governments in Wisconsin as developed by the Wisconsin Department of Revenue.

VALUE FOR MONEY – The optimal use of resources to achieve intended outcomes, as demonstrated by efficiency and effectiveness indicators.

VIREMENT RULES – Those rules that govern how resources may be transferred between expenditure categories during budget execution. Generally, it is permissible to transfer within major categories of expenditures as listed, but not between categories such as personnel costs or capital expenditures.

WIC – Women and Infant Children, a Federal early childhood nutrition program implemented by the County's Public Health Department.

APPENDIX K: CONTACT INFORMATION

Polk County Departmental Organization and Contact Information*

<p>Department of Administration Maggie Wickre, Finance Director maggiew@co.polk.wi.us 100 Polk Plaza, Suite 220 715-485-9122</p>	<p>Aging and Disability Resource Center (ADRC) Laura Neve, Director laura.neve@co.polk.wi.us 100 Polk Plaza, Suite 60 715-485-8449 Toll Free 877-485-2372</p>	<p>Clerk of Circuit Court Joan Ritten joan.ritten@wicourts.gov 1005 W Main Street, Suite 300 715-485-9241</p>	<p>Community Services Division (Public Health and Human Services) Tonya Eichelt, Director tonya.eichelt@co.polk.wi.us 100 Polk County Plaza, Suite 180 715-485-8500</p>
<p>Corporation Counsel/Child Support Malia Malone, Corporation Counsel malia.malone@co.polk.wi.us 1005 W Main St, Suite 100 715-485-9210</p>	<p>County Clerk Sharon Jorgenson, County Clerk sharon.jorgenson@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.j@co.polk.wi.us 100 Polk County Plaza, Suite 229 715-485-9270</p>
<p>UW - Extension Kristen Bruder, Department Head kristen.bruder@ces.uwex.edu 100 Polk County Plaza, Suite 210 715-485-8600</p>	<p>Golden Age Manor Dana Reese, Administrator dana.reese@co.polk.wi.us 220 Scholl Ct., Amery, WI 54001 715-268-7107</p>	<p>Highway Department Emil Norby, Commissioner emil.norby@co.polk.wi.us 518 Main Street 715-485-8700</p>	<p>Information Technology David Vollendorf, Interim Director dvollendorf@co.polk.wi.us 100 Polk County Plaza, Suite 205 715-485-9220</p>
<p>Land Information Steve Geiger, Director surveyor@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 Brent Waak brentw@co.polk.wi.us 715-485-8300 1005 W Main Street, Suite 900</p>	<p>Lime Quarry Emil Norby, Manager emil.norby@co.polk.wi.us 2023 50th Avenue Osceola, WI 54020 715-294-2351</p>
<p>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 Sally Spanel sally.spanel@co.polk.wi.us 100 Polk County Plaza, Suite 160 715-485-9240</p>	<p>County Treasurer Amanda Nissen, Treasurer amandan@co.polk.wi.us 100 Polk County Plaza, Suite 150 715-485-9255</p>	<p>Veterans Service Office Andrew Butzler, VSO Andrew.butzler@co.polk.wi.us 100 Polk County Plaza, Suite 70 715-485-9243</p>

*All addresses are Balsam Lake, WI 54810 unless otherwise noted.