

# Polk County, Wisconsin



## 2013 Budget Recommendation



Dana Frey – County Administrator  
September 14, 2012

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September 14, 2012

TO: Polk County Board of Supervisors

FROM: Dana Frey, County Administrator

SUBJECT: Polk County 2013 Operating and Capital Budget Recommendations

It is my honor to present you with a budget recommendation for 2013 for your consideration and in compliance with my responsibilities under Wisconsin Statutes section 59.18. A summary of this budget recommendation is attached along with supporting documentation; full detailed information is available from the department of administration on any department or expenditure category (and of course on any other relevant financial subject). A full presentation will be made to you at your regular meeting on September 18, 2012.

The dominant forces shaping local budgets across the country, including this budget proposal, are severely restricted revenues and increasing costs for health care and energy. The former results both from a slow recovery from the great recession coupled with continued weakness in real estate markets, and in many states actions by the state legislature to limit property tax increases. This will force change: over the past year we have been discussing the distinction between local governments in transition, an orderly and planned process towards a known future, and those in transformation, unplanned and uncontrolled changes towards an unknown end. It is our intent that Polk County take whatever steps are possible to control its own future, and this recommendation is the first budget proposal to begin to implement this transition in a number of areas. With respect to financial management, this will be one of the last budgets to be seriously impacted by past decisions to push costs into the future; this proposal in fact begins to limit the future impact of past decisions. It is the first budget proposal to begin to overtly recognize the impact of labor markets in wages and benefits and is designed to help facilitate the transition from an older to a younger workforce due to a coming wave of retirements. It uses current savings to increase future revenues or reduce future costs through prudent internal investments, building on the creativity and innovation of County staff. Finally, it does all of the above without any overall increase in property tax levy.

At the outset, it should be noted that this budget proposal was prepared in the context of a high level of uncertainty due to delay by the State in providing a crucial piece of information, the 2013 Wisconsin Retirement System contribution rate. Should that rate prove to be at the high end or even above the estimated range provided us this summer than significant adjustments to other expenditures may be required.

The recommended overall budget expenditure is \$56,915,604. This represents an increase of \$1,261,774 or 2.3 percent from the 2012 adopted budget, of which about one-half is proposed loans from the asset and investment fund established last year and discussed further below, expenditures to be repaid from future savings or revenues (this is also the reason for the seemingly large gap between revenues and expenditures). Of the remainder, most is due to increased health insurance costs. Following the "last dollar levy" principle defined in the budget preparation and execution policy<sup>1</sup> the final property tax levy recommendation is \$20,989,554, a slight reduction from the 2012 actual property tax levy. This levy amount is well below the state-imposed levy cap.

**Budget goals and objectives:**

Best practices assign three basic objectives to a budget process: to improve fiscal discipline and budget transparency, to allocate funds in accord with County Board priorities, and to improve the effectiveness and efficiency of public expenditures. This budget proposal continues to make progress towards fiscal discipline through assurances of future sustainability and conservative, realistic revenue and expenditure estimates. Fiscal transparency is enhanced by the incorporation of all funds in a single budget, with County Board action required to retain any dedicated accounts.

Allocation in accord with County Board priorities is improved by linking department narratives to the strategic and comprehensive plans and by specifically addressing the issues raised above. As in every year since 2010, any request for additional levy is made on a separate form, to be reviewed by the Finance Committee and governing committee. Efficiency and effectiveness are addressed through program restructuring and a reduction in staffing through attrition and by specific initiatives to improve resource utilization in certain areas, generally information and communication technology. Finally, all programs will be matched with key performance indicators and, for selected programs, a logical framework will be prepared, showing how program activities link to results sought by the County Board and how progress towards those results can be measured.

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<sup>1</sup> In allocating revenues, all non-levy revenues must be calculated before property tax levy is assigned, assuring the lowest tax level for any given budget

This budget process is also designed to provide the maximum opportunity possible for County Board consideration. 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 budget preparation every governing committee has discussed budget submissions and has undertaken a strategic planning exercise to identify issues to be addressed in this or future budgets. In September or early October, administration will present the budget recommendation to each governing committee, the finance committee, and the entire County Board. Governing committees may recommend that the relevant department budgets be approved as submitted or may recommend amendments to these budgets for consideration by the full County Board at its October or November meetings; these amendments will also be reviewed by the finance committee, who may also recommend amendments to the full County Board. Of course, any Board member may recommend any amendment to any budget at any meeting of the full County Board; this approach is intended to maximize the opportunity for Board and public input and for the analysis of budgetary changes in an orderly manner.

### **Summary of Recommendations**

These budget recommendations were developed through a process that began in late 2011. Every department was asked to submit an initial budget request that included no additional levy support in operating or capital expenditures; following, administration met with every department to determine potential opportunities for savings above and beyond the baseline amount. Assumptions were then made concerning personnel costs, and departments were requested to reconfigure their budget submissions to incorporate these costs. Following, administration met again with every larger department to determine the extent to which there were opportunities to further reduce costs and, where cost increases were unavoidable, to search for alternatives and as needed locate offsetting revenue.

### **Revenues:**

In developing the 2013 budget proposal, it was again assumed that non-tax revenues would generally be frozen (unless there was reason to know or believe otherwise, i.e. amounts were certified or there was strong likelihood of a decrease in funding). There were some impacts from reduced State aid, largely in Human Services, but overall aid did increase slightly due to an increase in funding for the ADRC. In total 2013 State aid is estimated to be \$8,656,122 and, at 15.4% of total revenues, at its lowest level in recent history.

Given the continued softness in the economy, forecast sales tax collections are increased to only \$2,350,000, an amount approximately equal to 2010 actual collections and well below the forecast recently supplied by UW extension. It may be prudent to review this forecast again following September and October collections, but it is not expected that there will be any substantial indications of improved revenues. The forecast for interest earnings was also reduced substantially to reflect current miniscule interest rates (the August 2012 interest rate for investments made in the Wisconsin Local Government Investment Pool was 0.15%).

Revenue from charges for services is expected to be about \$400,000 higher than in 2012, more than half of that due to the improved financial outlook for Golden Age Manor and much of the remainder due to improved collections in Human Services due to a proposed investment in software discussed below. Intergovernmental revenue is increased \$450,000 due to increased health insurance costs as noted earlier. It is also anticipated that the Lime Quarry's return to profitability will allow for a \$50,000 transfer to the General Fund after two years without such transfers.

The last dollar levy principle requires that the property tax recommendation follow the assignment of all revenues, effectively making it the resource of last resort in preparing a budget recommendation. Once a minimum level of expenditures had been determined, options were considered to fill the resultant gap; the final figure derived was levy. The budget recommends a 2013 levy of \$20,989,554, a minor reduction from the 2012 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). New construction increased the County's equalized value by 0.51%.

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 and this small decline in levy. Any decline will be more pronounced in towns, all else being equal, due to the elimination of the library levy, a levy offset countywide by an increase in the levy for debt service and a portion for new construction. Due to the overall decline in the County's equalized value the County's tax rate will increase modestly, but as it is applied against a lower value, the County's tax collections 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 will have a far greater impact on the total tax bill.

Total revenues are estimated to be \$56,200,430, a 1.6% increase from the 2012 budget amount, again chiefly due to improved finances at Golden Age Manor and higher health

insurance costs. This total is \$9.1 million below the recent peak in 2008. Table 1, attached, provides greater detail on revenues and collection history.

**Expenditures:**

Total expenditures are estimated at \$56,915,604, \$1,261,774 or 2.3 percent above the 2012 budget amount. Again, this is largely due to loans from the asset and investment fund, health insurance costs, and improved finances at Golden Age Manor; absent these increases expenditures would fall by over \$100,000. Overall, personnel costs actually decline by a small amount, despite increases in retirement costs and a placeholder for salary adjustments. Overall staffing is reduced by 5.5 FTE, with decreases in a number of departments including library, land and water, public health, highway and land information. With the exception of the library, all are or were implemented through attrition.

Last year, the County Board acted to establish two new accounts, an asset protection fund to provide revolving loans for major capital projects or other investments and an account to offset unfunded retirement obligations. This year, it is proposed that these funds be increased and utilized to reduce future costs and to eliminate a significant future liability as part of a recommended overhaul of the County's personnel system. It is proposed that the asset protection fund be increased from \$600,000 to \$750,000, that it be renamed as the asset protection and internal investment fund, and that a net \$575,000 from this fund be invested in four projects: a loan for a new software system for Human Services that will increase revenue and result in personnel savings through greater efficiency and elimination of duplication, a loan to be repaid over the next five years from these revenues and savings, a multi-year contract for Law Enforcement software that will save the County about 20 percent of costs, to be repaid from the next five annual budgets, a loan to funding for the Lime Quarry to replace an expensive piece of machinery, to be repaid from Lime Quarry revenues, and to purchase new energy-efficient lighting for the Highway Department, to be repaid over the next five years from energy savings. In every case, once these internal loans are repaid the County will see permanent savings from these investments.

The second fund was established to help defray the cost of accumulated sick leave on retirement and initially set at \$300,000. It is proposed that this fund be increased to \$425,000, an amount believed adequate to fully cover all future costs for this program if a recommended cap on payments and other changes are adopted as part of reform of the personnel system.

There are only three areas where significant increases in levy revenues are proposed. Debt service costs would increase by \$80,000 (presuming the recommended refinancing of the issue for the communications towers is approved and the financing remains favorable; otherwise the cost would increase by \$113,000). Law Enforcement will require a \$146,000 in additional levy, \$20,000 for the jail reading program formerly funded through the County Library and the remainder for two maintenance contracts, one for the communications towers and the second for the department's software systems previously funded through bond proceeds (presuming the loan from the asset/investment fund is approved). The third area is the Highway Department, with \$100,000 in additional levy to partially replace levy lost that paid through bond proceeds.

A major levy reduction stems from the direction you gave me to prepare a budget without levy support for the library service. This is a cut of almost \$153,000, offsetting cuts that would have had to occur in other programs. Other recommended changes of note are an increase in the medical examiner from 0.5 to 0.6 FTE to better reflect actual hours, funding to upgrade the County's website in Information Technology, a restructuring of Human Services to shift resources from support staff to line staff, reductions in Public Health to reflect lower earnings from the home care program, and software upgrades for Land and Water. The budget proposal also incorporates savings in cell phones and mileage reimbursements that reflect recent initiatives in this area. It should also be noted that there are \$739,000 in additional levy requests (to date) for your consideration as part of the budget process.

**Fund balance:**

Despite these recommended expenditures from fund balance, this budget recommendation again complies with the County Board's directive that the general fund undesignated fund balance equal at least 20 percent of general fund expenditures, again with a recommendation that the unassigned fund balance be held at least 25 percent of general fund expenditures. Another recession, or lengthening of the current excruciatingly slow recovery, will also affect State and Federal collections; this, along with the state of Federal finances, makes future reductions in county aid inevitable. Some of these reductions may come without adequate notice for the County to respond, meaning that a reserve may prove necessary to avoid major service disruptions or costly layoffs.

It is tempting to recommend the use of fund balance to reduce levy or to fund ongoing expenditures. However, this would violate the principle of structural balance in the budget policy, that ongoing revenues fund ongoing expenditures and do not exacerbate

future financial issues. Many of the difficulties in past budget processes are a result of past actions in that regard, using one-time revenues to fund ongoing expenditures and, while much of that problem has been corrected, it is unlikely that we will see sufficient improvements in the near future to make today's problems easier to solve tomorrow. Further, the new state levy cap calculation is based on prior year actual levy, not prior year levy cap; as a consequence, it is not feasible to reduce levy on a one-time basis (the levy to be carried forward is a maximum of one-half of one percent, and requires a three-fourths majority of a county board to do so).

**Capital improvements:**

The 2013 budget recommendation also incorporates a capital improvement planning process, in part linked to the asset protection and internal investment fund. As was the case last year, the amounts for 2013 are incorporated in the budget recommendation directly, and will be separately identified in a capital improvement plan for those items over \$25,000 and in a budget annex for items over \$5,000. The five-year plan will be released as a separate document along with the full budget presentation to the County Board later this month.

**Future budget implications:**

The intent in preparing this budget was to both ensure it was structurally balanced and, to the extent possible, reduce future liabilities. The greatest contribution to this is the proposed limitation on future cost increases for sick leave payouts along with current funding of all liability; other changes, especially the aforementioned Human Services software, the loan to reduce Law Enforcement maintenance costs, and the investment in Highway Department lighting will result in future savings or revenues as well.

The 2013 budget recommendation will contain a forward year estimate, to 2014. As with last year's forward year estimate, personnel costs will generally be fixed, meaning that any increased costs will need to be offset by savings through attrition or reduction in service levels. We do not expect any significant change in State aid, although the effect of Federal budget reductions on programs such as Medical Assistance are yet to be determined and could be substantial. 2014 is the first year in a decade where debt service levy will not increase, although it will still remain very high, around twenty percent of total levy. 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.

**Conclusions and implications**

The 2013 budget recommendation is intended to be the first to begin the transition to a smaller, more efficient government, one more flexible and responsive in service provision, more competitive in the market for talent, and altogether better at providing the services citizens want and are willing to pay for. This is not an easy or rapid transition; the temptation is to wait and see what happens. However, doing so would risk the very outcome we most wish to avoid: having a future set for the County rather than having the County set its own future, entering into a transformation rather than a transition process. It is prudent to be cautious, but it is not prudent to be timid. It is also tempting to act more aggressively in reducing personnel costs; other local governments have had no choice but to do so, but fortunately Polk County has the opportunity and ability to plan for its future, not take imprudent risks. The current personnel management system developed over a century; the transition to a new and better system cannot happen overnight, but it must begin now.

Respectfully submitted,



Dana Frey  
County Administrator

## Highlights, 2013 Budget Proposal

The 2013 budget recommendation follows the direction set by the Polk County Board of Supervisors to efficiently and effectively provide for services. Specifically, this recommendation is intended to address several goals assigned by the County Board:

- **Smaller, more efficient government.** The 2013 budget begins a transition to a smaller, more efficient government. Over five positions were eliminated, four through to attrition, with the library service discontinued effective next year.
- **No increase in property taxes.** The proposed budget incorporates a 2013 property tax levy of \$20,989,554, slightly below the 2012 levy of \$21,991,492.
- **Personnel system reform.** The County's current personnel system has evolved in a manner that is not in the best interests of the County and of many employees. It is not conducive to attracting and retaining the best employees possible, and often violates the twin principles of equal compensation for equal work and more compensation for more work as well as opportunity for advancement and transfer. This proposal incorporates a set of options and recommendations to begin to address this issue using full labor market data for the first time.
- **Paying down debt.** The 2013 budget proposal funds County debt service of \$4,173,969. This is an amount greater than that of any year preceding 2013 or scheduled to be paid in the future.
- **Structurally balanced budget.** All ongoing expenditures are funded through ongoing revenues for 2013; one-time funding is only used for one-time expenditures.
- **Reducing future costs.** This proposal incorporates a budget for the asset fund established last year for internal loans to reduce future costs, as well as fully funding sick leave payout at retirement. In so doing, this proposal goes beyond past budgets in significantly reducing future costs.
- **Solid fund balance.** The recommended unassigned fund balance remains at 25% of General Fund expenditures.
- **Transparent process.** All relevant budgetary materials posted on the Internet once released, and the policy on budget consideration provides for the opportunity for every committee to review and recommend amendments to the proposed budget.

**2013  
BUDGET**

**2009 - 2013 SUMMARY**

<b>SUMMARY</b>		<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2013 Budget</b>
<b>Revenues</b>							
General Property Tax	Minus Act 150/Bridge	19,295,160	19,611,682	20,665,600	21,020,119	20,991,492	20,989,554
Other Taxes	Minus 203 sales tax	661,466	689,628	923,433	915,946	826,120	826,220
State Aids		14,016,646	11,550,196	10,845,627	9,973,006	8,624,982	8,656,122
License & Fees		327,704	303,994	296,947	274,987	316,035	326,435
Fines and Forfeitures		387,256	288,495	280,131	280,416	251,100	241,850
Public Charge for Services		14,089,862	12,840,649	12,843,314	13,053,442	12,370,451	12,799,133
Intergovernmental Revenue		7,291,009	7,673,462	6,839,672	7,770,035	7,724,883	8,295,248
Misc Revenue		2,880,989	1,903,103	1,968,557	894,982	1,017,050	874,505
Other Financing Sources		6,383,381	8,102,482	4,718,763	2,544,743	3,184,185	3,191,363
<b>Total Income</b>		<b>65,333,473</b>	<b>62,963,691</b>	<b>59,382,044</b>	<b>56,727,676</b>	<b>55,306,298</b>	<b>56,200,430</b>
<b>Expenditures</b>							
Personnel		28,460,881	28,297,171	29,053,142	27,270,393	29,434,035	29,419,301
Operating - 000	Minus Bridge Aid 2011	17,060,901	19,643,158	16,446,605	11,898,995	2,860,420	2,892,284
Professional Services		12,366,495	9,030,863	7,219,413	7,474,404	12,163,462	13,040,009
Supplies & Expenses		3,955,172	4,185,635	4,621,471	3,669,389	3,765,091	3,713,076
Fixed Charges		798,744	801,885	740,520	4,764,752	963,036	962,582
Debt service		6,531	2,911	3,753	2,263	4,134,842	4,213,969
Grant Contribution	Minus Act 150 2011	92,514	120,298	904,526	865,075	514,806	718,513
Capital Outlay		725,846	715,457	801,502	483,865	404,724	985,306
Transfers	Minus 203 sales tax 2011	381,666	187,766	355,044	410,268	1,413,414	970,564
<b>Total Expenditures</b>		<b>63,848,750</b>	<b>62,985,144</b>	<b>60,145,976</b>	<b>56,839,404</b>	<b>55,653,830</b>	<b>56,915,604</b>
<b>Net Revenue and Expenditures</b>		<b>1,484,723</b>	<b>(21,453)</b>	<b>(763,932)</b>	<b>(111,728)</b>	<b>(347,532)</b>	<b>(715,174)</b>
<b>FTE</b>							
Officials/Administration		23.9	24.9	24.5	24.5	22.5	20.85
Professionals		41.35	45.75	45.6	45.7	90.11	91.11
Technicians/Para-Professionals		119.14	107.23	108.79	108.25	79.92	73.33
Administrative Support		91.84	89.06	89.54	87.19	67.88	68.95
Skilled Craft/Service Maintenance		127.38	128.31	126.17	125.64	119.57	120.99
Protective Service Workers		59.19	59.2	59.6	58.5	55.25	54.45
<b>Total</b>		<b>462.80</b>	<b>454.45</b>	<b>454.20</b>	<b>449.78</b>	<b>435.23</b>	<b>429.68</b>

## 2013 Proposed Levy Allocation by Department

Department	2013 Levy	2012 Levy	Difference	Additional Levy Requests	Comments
Administration	(3,068,124)	(2,959,755)	(108,369)		With sales tax, other
Admin 301	4,173,969	4,094,142	79,827		Debt service
ADRC	111,653	-	111,653		From Aging
Aging 231	-	107,952	(107,952)		To ADRC
Aging 101	8,400	11,697	(3,297)		To ADRC
Buildings	1,506,689	1,511,089	(4,400)	55,000	
Clerk	316,542	345,570	(29,028)		
Clerk of Court	488,996	489,021	(25)	210,000	
Corp Counsel	249,589	247,742	1,847		
Dist Atty	383,082	377,506	5,576		
Emergency Mgnt	41,930	37,763	4,167		
Employee Rel	269,544	273,849	(4,305)		
Extension	255,036	248,175	6,861		
Fair	22,748	22,750	(2)		
Family Court	26,447	26,447	-	33,553	
Forester	(90,721)	(90,796)	75		
GAM	-	-	-		
Human Svcs	3,663,520	3,666,574	(3,054)		
Hwy	3,095,771	2,995,771	100,000	375,000	
Hwy Bridge Aid	-	-	-		Not known at this time
IT	583,322	582,316	1,006		
Land Info	346,245	381,692	(35,447)		
LE	6,834,596	6,688,079	146,517		
Library service	-	152,948	(152,948)		
Act 150	-	-	-		Not known at this time
Lime	-	-	-		
Land and Water	333,647	339,394	(5,747)	25,000	
Med Exam	87,456	86,681	775	38,741	
Museum	17,533	17,533	-		
PH 101	849,115	869,518	(20,403)		General and home care
PH 218	122,728	108,302	14,426		Birth to 3
PH 226	-	-	-		
PH 228	-	-	-		
Regional Plan	133,862	135,467	(1,605)	1,340	Outside agencies
Reg of Deeds	(31,414)	(27,444)	(3,970)		
Treasurer	117,974	115,057	2,917		
Vet Svc Office	139,419	136,452	2,967		
<b>Total</b>	<b>20,989,554</b>	<b>20,991,492</b>	<b>(1,938)</b>	<b>738,634</b>	

**Polk County  
2013 Operating and Capital Budget**

**Summary of All Funds by Department**

<b>SUMMARY</b>	<b>Circuit Court 02-101</b>	<b>Jail Assmt 02-201</b>	<b>Fam Court 02-202</b>	<b>Drivers Imp 02-204</b>	<b>Family Court 03-101</b>	<b>Med Exam 04-101</b>	<b>DA 05-101</b>	<b>Clerk 06-101</b>	<b>Dog License 06-805</b>	<b>Buildings 07-101</b>
<b>Revenues</b>										
General Property Tax	488,996	-	-	-	26,447	87,456	383,082	316,542	-	1,506,689
Other Taxes	-	-	-	-	-	-	-	-	-	-
State Aids	171,700	-	-	-	-	-	61,799	-	-	176,124
License & Fees	-	-	-	-	-	35,000	-	400	24,925	-
Fines & Forfeitures	114,000	40,000	-	44,000	-	-	1,850	-	-	-
Public Charge for Services	156,500	-	8,500	-	-	-	23,252	25,200	-	333,400
Intergovernmental Revenue	-	-	-	-	-	-	-	25,000	-	13,000
Miscellaneous Revenue	600	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>931,796</b>	<b>40,000</b>	<b>8,500</b>	<b>44,000</b>	<b>26,447</b>	<b>122,456</b>	<b>469,983</b>	<b>367,142</b>	<b>24,925</b>	<b>2,029,213</b>
<b>Expenditures</b>										
Personnel	733,320	-	-	-	-	77,446	419,043	245,324	-	905,424
Operating - 000	-	-	-	-	-	-	-	-	-	-
Professional Services	163,500	-	12,000	-	21,447	35,025	15,975	33,025	3,750	719,601
Supplies & Expenses	30,476	-	-	-	5,000	9,985	29,565	83,033	825	189,488
Fixed Charges	4,500	-	-	-	-	-	5,400	5,760	435	1,500
Debt Service	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	-	-	-	-	19,915	75,000
Capital Outlay	-	-	-	-	-	-	-	-	-	138,200
Transfers	-	65,000	-	44,000	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>931,796</b>	<b>65,000</b>	<b>12,000</b>	<b>44,000</b>	<b>26,447</b>	<b>122,456</b>	<b>469,983</b>	<b>367,142</b>	<b>24,925</b>	<b>2,029,213</b>
<b>Net Revenue and Expenditures</b>	<b>-</b>	<b>(25,000)</b>	<b>(3,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>FTE</b>	<b>Circuit Court 02-101</b>	<b>Jail Assmt 02-201</b>	<b>Fam Court 02-202</b>	<b>Drivers Imp 02-204</b>	<b>Family Court 03-101</b>	<b>Med Exam 04-101</b>	<b>DA 05-101</b>	<b>Clerk 06-101</b>	<b>Dog License 06-805</b>	<b>Buildings 07-101</b>
Officials/Administration	1.00	-	-	-	-	0.60	-	1.00	-	1.00
Professionals	1.00	-	-	-	-	-	1.00	-	-	-
Technicians/Para-Professionals	-	-	-	-	-	0.18	1.00	-	-	3.00
Administrative Support	10.00	-	-	-	-	-	4.77	1.43	-	1.00
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	-	-	11.68
Protective Service Workers	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>12.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.78</b>	<b>6.77</b>	<b>2.43</b>	<b>-</b>	<b>16.68</b>

**Polk County  
2013 Operating and Capital Budget**

**Summary of All Funds by Department**

<b>SUMMARY</b>	<b>Snowmobile 07-243</b>	<b>Lakes Imp 07-807</b>	<b>Park Ded 07-808</b>	<b>Reg of Deeds 08-101</b>	<b>Treas 09-101</b>	<b>Law Enf 11-101</b>	<b>Emg Mngt 12-101</b>	<b>Reg Plan 13-101</b>	<b>PH 14-101</b>	<b>PH - Bio 14-209</b>	<b>Birth to 3 14-218</b>
<b>Revenues</b>											
General Property Tax	-	-	-	(31,414)	117,974	6,834,596	41,930	133,862	849,115	-	122,728
Other Taxes	-	-	-	60,000	100	-	-	-	-	-	-
State Aids	104,150	-	-	-	92,000	39,448	60,150	-	3,682	192,833	88,837
License & Fees	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	42,000	-	-	-	-	-	-
Public Charge for Services	-	-	-	280,000	100	235,733	-	-	845,218	-	42,100
Intergovernmental Revenue	-	-	-	-	-	54,200	-	-	-	6,753	-
Miscellaneous Revenue	-	-	-	-	100	47,450	-	-	-	-	-
Other Financing Sources	-	-	-	10,000	-	67,809	-	-	-	-	-
<b>Total Income</b>	<b>104,150</b>	<b>-</b>	<b>-</b>	<b>318,586</b>	<b>252,274</b>	<b>7,279,236</b>	<b>102,080</b>	<b>133,862</b>	<b>1,698,015</b>	<b>199,586</b>	<b>253,665</b>
<b>Expenditures</b>											
Personnel	-	-	-	254,978	178,761	5,923,379	91,436	-	1,536,016	148,107	225,990
Operating - 000	-	-	-	-	-	-	-	-	-	12,159	-
Professional Services	91,500	-	10,000	54,535	17,755	653,196	1,925	-	75,976	4,375	19,522
Supplies & Expenses	10,900	15,000	-	7,873	49,878	410,539	8,119	-	66,433	12,736	5,980
Fixed Charges	1,750	-	-	1,200	2,880	3,329	600	-	19,290	22,209	2,173
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	3,000	3,500	-	133,862	300	-	-
Capital Outlay	-	-	-	-	-	174,656	-	-	-	-	-
Transfers	-	-	-	-	-	110,637	-	-	-	-	-
<b>Total Expenditures</b>	<b>104,150</b>	<b>15,000</b>	<b>10,000</b>	<b>318,586</b>	<b>252,274</b>	<b>7,279,236</b>	<b>102,080</b>	<b>133,862</b>	<b>1,698,015</b>	<b>199,586</b>	<b>253,665</b>
<b>Net Revenue and Expenditures</b>	<b>-</b>	<b>(15,000)</b>	<b>(10,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>FTE</b>	<b>Snowmobile 07-243</b>	<b>Lakes Imp 07-807</b>	<b>Park Ded 07-808</b>	<b>Reg of Deeds 08-101</b>	<b>Treas 09-101</b>	<b>Law Enf 11-101</b>	<b>Emg Mngt 12-101</b>	<b>Reg Plan 13-101</b>	<b>PH 14-101</b>	<b>PH - Bio 14-209</b>	<b>Birth to 3 14-218</b>
Officials/Administration	-	-	-	1.00	1.00	2.00	-	-	1.00	-	-
Professionals	-	-	-	-	-	3.00	1.00	-	10.25	1.70	2.00
Technicians/Para-Professionals	-	-	-	-	-	11.70	-	-	2.75	-	-
Administrative Support	-	-	-	3.00	2.00	4.80	-	-	3.90	-	0.80
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	-	3.28	-	-
Protective Service Workers	-	-	-	-	-	54.45	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.00</b>	<b>3.00</b>	<b>75.95</b>	<b>1.00</b>	<b>-</b>	<b>21.18</b>	<b>1.70</b>	<b>2.80</b>

**Polk County  
2013 Operating and Capital Budget**

**Summary of All Funds by Department**

<b>SUMMARY</b>	<b>WIC 14-221</b>	<b>Prenatal 14-222</b>	<b>Tobacco 14-223</b>	<b>Repro Health 14-224</b>	<b>Immun 14-226</b>	<b>Consolid 14-227</b>	<b>Enviro 14-228</b>	<b>Radon 14-229</b>	<b>GAM 15-601</b>	<b>HS 16-211</b>	<b>Aging 17-101</b>	<b>Aging 17-231</b>
<b>Revenues</b>												
General Property Tax	-	-	-	-	-	-	-	-	-	3,663,520	8,400	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-
State Aids	198,123	-	132,157	45,537	-	60,632	-	8,135	-	3,217,693	-	-
License & Fees	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	-	63,273	-	178,706	52,920	-	178,843	-	8,012,772	1,298,171	-	-
Intergovernmental Revenue	-	-	21,307	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	25,000	-	-	27,307	-	-	44,000	-	-
<b>Total Income</b>	<b>198,123</b>	<b>63,273</b>	<b>153,464</b>	<b>249,243</b>	<b>52,920</b>	<b>60,632</b>	<b>206,150</b>	<b>8,135</b>	<b>8,012,772</b>	<b>8,223,384</b>	<b>8,400</b>	<b>-</b>
<b>Expenditures</b>												
Personnel	179,219	59,992	116,563	160,823	26,014	52,669	143,144	5,555	5,992,940	4,743,053	-	-
Operating - 000	-	-	-	-	-	-	-	-	1,697,296	-	-	-
Professional Services	11,055	150	11,088	10,925	3,035	2,410	7,675	1,255	26,475	2,990,683	-	-
Supplies & Expenses	5,715	2,681	2,843	49,865	23,343	5,155	13,347	1,270	4,057	174,947	-	-
Fixed Charges	2,134	450	1,575	2,630	528	398	16,984	55	127,738	295,797	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	21,395	25,000	-	-	25,000	-	164,000	18,904	8,400	-
Transfers	-	-	-	-	-	-	-	-	21,677	-	-	-
<b>Total Expenditures</b>	<b>198,123</b>	<b>63,273</b>	<b>153,464</b>	<b>249,243</b>	<b>52,920</b>	<b>60,632</b>	<b>206,150</b>	<b>8,135</b>	<b>8,034,183</b>	<b>8,223,384</b>	<b>8,400</b>	<b>-</b>
<b>Net Revenue and Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(21,411)</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>FTE</b>	<b>WIC 14-221</b>	<b>Prenatal 14-222</b>	<b>Tobacco 14-223</b>	<b>Repro Health 14-224</b>	<b>Immun 14-226</b>	<b>Consolid 14-227</b>	<b>Enviro 14-228</b>	<b>Radon 14-229</b>	<b>GAM 15-601</b>	<b>HS 16-211</b>	<b>Aging 17-101</b>	<b>Aging 17-231</b>
Officials/Administration	-	-	-	-	-	-	-	-	1.00	1.00	-	-
Professionals	1.36	0.70	1.65	1.50	0.23	0.72	1.00	-	7.00	37.00	-	-
Technicians/Para-Professionals	0.10	-	-	-	-	-	-	-	21.60	12.00	-	-
Administrative Support	1.20	0.05	-	0.80	0.10	-	1.00	-	4.30	16.00	-	-
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	-	72.23	-	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2.66</b>	<b>0.75</b>	<b>1.65</b>	<b>2.30</b>	<b>0.33</b>	<b>0.72</b>	<b>2.00</b>	<b>-</b>	<b>106.13</b>	<b>66.00</b>	<b>-</b>	<b>-</b>

**Polk County  
2013 Operating and Capital Budget**

**Summary of All Funds by Department**

<b>SUMMARY</b>	<b>Vets 18-101</b>	<b>Library 19-101</b>	<b>Museum 20-101</b>	<b>Extension 21-101</b>	<b>LWRD 22-101</b>	<b>Lime 23-602</b>	<b>Land Info 24-101</b>	<b>WI Septic 24-806</b>	<b>Fair 26-101</b>	<b>Corp Counsel 27-101</b>
<b>Revenues</b>										
General Property Tax	139,419	-	17,533	255,036	333,647	-	346,245	-	22,748	249,589
Other Taxes	-	-	-	-	-	-	-	-	-	-
State Aids	15,000	-	-	6,753	208,200	-	300	10,000	-	452,207
License & Fees	-	-	-	10	18,100	-	248,000	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	-	-	-	11,150	34,210	565,300	130,000	-	-	10,730
Intergovernmental Revenue	-	-	-	500	26,470	-	23,000	-	-	-
Miscellaneous Revenue	-	-	-	-	2,000	-	-	-	-	-
Other Financing Sources	-	88,207	-	-	-	-	20,921	-	-	-
<b>Total Income</b>	<b>154,419</b>	<b>88,207</b>	<b>17,533</b>	<b>273,449</b>	<b>622,627</b>	<b>565,300</b>	<b>768,466</b>	<b>10,000</b>	<b>22,748</b>	<b>712,526</b>
<b>Expenditures</b>										
Personnel	127,951	83,732	-	103,570	525,377	264,031	707,466	-	-	663,246
Operating - 000	-	-	-	-	-	-	-	-	-	-
Professional Services	2,300	3,935	17,533	138,119	48,150	121,125	38,450	-	11,723	25,165
Supplies & Expenses	6,318	540	-	31,760	49,000	83,414	20,350	-	-	21,515
Fixed Charges	-	-	-	-	-	5,932	2,200	-	25	2,600
Debt Service	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	17,850	-	-	-	100	-	-	10,000	11,000	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	100,000	-	-	-	-
<b>Total Expenditures</b>	<b>154,419</b>	<b>88,207</b>	<b>17,533</b>	<b>273,449</b>	<b>622,627</b>	<b>574,502</b>	<b>768,466</b>	<b>10,000</b>	<b>22,748</b>	<b>712,526</b>
<b>Net Revenue and Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,202)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>FTE</b>	<b>Vets 18-101</b>	<b>Library 19-101</b>	<b>Museum 20-101</b>	<b>Extension 21-101</b>	<b>LWRD 22-101</b>	<b>Lime 23-602</b>	<b>Land Info 24-101</b>	<b>WI Septic 24-806</b>	<b>Fair 26-101</b>	<b>Corp Counsel 27-101</b>
Officials/Administration	1.00	0.25	-	-	1.00	1.00	1.00	-	-	1.00
Professionals	-	-	-	-	1.00	-	3.00	-	-	1.00
Technicians/Para-Professionals	-	-	-	-	5.00	1.00	4.00	-	-	6.00
Administrative Support	1.00	-	-	1.80	1.00	-	1.00	-	-	1.00
Skilled Craft/Service Maintenance	-	-	-	-	-	1.99	-	-	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2.00</b>	<b>0.25</b>	<b>-</b>	<b>1.80</b>	<b>8.00</b>	<b>3.99</b>	<b>9.00</b>	<b>-</b>	<b>-</b>	<b>9.00</b>

**Polk County  
2013 Operating and Capital Budget**

**Summary of All Funds by Department**

<b>SUMMARY</b>	<b>Forester 28-101</b>	<b>Forester 28-241</b>	<b>Highway 29-701</b>	<b>Admin 30-101</b>	<b>Admin- Asset 30-110</b>	<b>Admin - Retire 30-120</b>	<b>Admin - Debt 30-301</b>	<b>Info Tech 32-101</b>	<b>Emp Relations 34-101</b>
<b>Revenues</b>									
General Property Tax	(90,721)	-	3,095,771	(3,068,124)	-	-	4,173,969	583,322	269,544
Other Taxes	-	-	-	766,120	-	-	-	-	-
State Aids	39,022	8,223	1,312,359	590,400	-	-	-	-	-
License & Fees	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Public Charge for Services	160,055	-	-	3,000	-	-	-	-	-
Intergovernmental Revenue	-	-	1,912,172	-	-	-	-	154,925	-
Miscellaneous Revenue	-	-	39,775	347,867	-	-	-	-	-
Other Financing Sources	-	-	-	2,447,614	267,828	125,000	40,000	-	27,677
<b>Total Income</b>	<b>108,356</b>	<b>8,223</b>	<b>6,360,077</b>	<b>1,086,877</b>	<b>267,828</b>	<b>125,000</b>	<b>4,213,969</b>	<b>738,247</b>	<b>297,221</b>
<b>Expenditures</b>									
Personnel	74,577	-	2,508,376	592,778	-	-	-	465,872	273,483
Operating - 000	-	-	1,182,829	-	-	-	-	-	-
Professional Services	1,025	500	289,320	172,059	339,138	-	-	240,750	7,475
Supplies & Expenses	32,754	7,723	1,937,952	13,440	-	-	-	31,625	8,963
Fixed Charges	-	-	101,350	291,600	-	-	29,000	-	3,300
Debt Service	-	-	-	-	-	-	4,184,969	-	-
Other Grants Contributions	-	-	-	3,000	-	-	-	-	4,000
Capital Outlay	-	-	-	-	409,751	-	-	-	-
Transfers	-	-	340,250	289,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>108,356</b>	<b>8,223</b>	<b>6,360,077</b>	<b>1,361,877</b>	<b>748,889</b>	<b>-</b>	<b>4,213,969</b>	<b>738,247</b>	<b>297,221</b>
<b>Net Revenue and Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(275,000)</b>	<b>(481,061)</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>FTE</b>	<b>Forester 28-101</b>	<b>Forester 28-241</b>	<b>Highway 29-701</b>	<b>Admin 30-101</b>	<b>Admin - Asset 30-110</b>	<b>Admin - Retire 30-120</b>	<b>Admin -Debt 30-301</b>	<b>Info Tech 32-101</b>	<b>Emp Relations 34-101</b>
Officials/Administration	-	-	1.00	1.00	-	-	-	1.00	1.00
Professionals	1.00	-	4.00	2.00	-	-	-	1.00	1.00
Technicians/Para-Professionals	-	-	2.00	-	-	-	-	3.00	-
Administrative Support	-	-	1.00	3.00	-	-	-	-	1.00
Skilled Craft/Service Maintenance	-	-	29.16	-	-	-	-	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1.00</b>	<b>-</b>	<b>37.16</b>	<b>6.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5.00</b>	<b>3.00</b>

**Polk County  
2013 Operating and Capital Budget**

**Summary of All Funds by Department**

<b>SUMMARY</b>	<b>Health Ins 32-721</b>	<b>ADRC 36-212</b>	<b>Totals</b>
<b>Revenues</b>			
General Property Tax	-	111,653	<b>20,989,554</b>
Other Taxes	-	-	<b>826,220</b>
State Aids	-	1,360,658	<b>8,656,122</b>
License & Fees	-	-	<b>326,435</b>
Fines & Forfeitures	-	-	<b>241,850</b>
Public Charge for Services	-	150,000	<b>12,799,133</b>
Intergovernmental Revenue	6,057,921	-	<b>8,295,248</b>
Miscellaneous Revenue	436,713	-	<b>874,505</b>
Other Financing Sources	-	-	<b>3,191,363</b>
<b>Total Income</b>	<b>6,494,634</b>	<b>1,622,311</b>	<b>56,200,430</b>
<b>Expenditures</b>			
Personnel	-	809,646	<b>29,419,301</b>
Operating - 000	-	-	<b>2,892,284</b>
Professional Services	6,494,634	90,750	<b>13,040,009</b>
Supplies & Expenses	-	248,669	<b>3,713,076</b>
Fixed Charges	-	36,260	<b>991,582</b>
Debt Service	-	-	<b>4,184,969</b>
Other Grants Contributions	-	436,986	<b>718,513</b>
Capital Outlay	-	-	<b>985,306</b>
Transfers	-	-	<b>970,564</b>
<b>Total Expenditures</b>	<b>6,494,634</b>	<b>1,622,311</b>	<b>56,915,604</b>
<b>Net Revenue and Expenditures</b>	<b>-</b>	<b>-</b>	<b>(715,174)</b>

<b>FTE</b>	<b>Health Ins 34-721</b>	<b>ADRC 36-212</b>	<b>Totals</b>
Officials/Administration	-	1.00	<b>20.85</b>
Professionals	-	6.00	<b>91.11</b>
Technicians/Para-Professionals	-	-	<b>73.33</b>
Administrative Support	-	3.00	<b>68.95</b>
Skilled Craft/Service Maintenance	-	2.65	<b>120.99</b>
Protective Service Workers	-	-	<b>54.45</b>
<b>Total</b>	<b>-</b>	<b>12.65</b>	<b>429.68</b>

**Survey of County Board Priorities  
Ten Highest-Ranked Programs by Importance and 2013 Funding Recommendation**

<b>Priority</b>	<b>Department</b>	<b>Program</b>	<b>Importance Rating</b>	<b>2013 Funding Recommendation</b>
1	Administration	Financial management	4.70	New software implemented, new payroll system to provide better more timely data with fewer chances for error
2	County Clerk	Elections administration	4.22	Full funding; 2013 is not an election year
3	Highways	County highway maintenance (incl. plowing)	4.17	Full funding, with increase for fuel costs and increase in levy support
4	Law Enforcement	Communication division	4.17	Full funding, including maintenance contracts
5	Administration	Recruitment, selection and supervision of department heads	4.13	Software improvements will improve the quality of information available to department heads
6	Land and Water	Lake protection	4.09	Full funding, with an additional expenditure for software upgrades
7	Treasurer	Tax calculation and collection	4.05	Full funding, including part-time staffing during tax season
8	District Attorney	Criminal prosecution	4.04	Full funding, contingency account increased in case of excessive prosecution costs
9	Land and Water	Shoreland compliance	4.04	See lake protection, above
10	Law Enforcement	Law enforcement - field services	4.04	Full funding, with an increase for fuel costs