



# **2011 Operating and Capital Budget**

Polk County, Wisconsin

November 9, 2010

**2011  
BUDGET**

**SUMMARY OF 2011 BUDGET**

<b>SUMMARY</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2011 Budget</b>
<b>Revenues</b>					
General Property Tax      Minus Act 150/Bridge	16,992,013	19,295,160	19,611,682	20,666,063	21,006,760
Other Taxes	3,029,365	3,010,625	2,868,142	2,566,150	2,795,170
State Aids	12,942,200	14,016,646	11,550,196	9,128,200	9,514,443
License & Fees	399,822	327,704	303,994	331,525	281,435
Fines and Forfeitures	318,689	387,256	288,495	222,000	258,900
Public Charge for Services	12,913,135	14,089,862	12,840,649	12,113,575	12,453,433
Intergovernmental Revenue	7,633,243	7,291,009	7,673,462	7,125,708	7,205,203
Misc Revenue	2,484,376	2,880,989	1,903,103	788,275	1,127,471
Other Financing Sources      min sales tax	4,931,257	4,034,232	5,923,968	1,247,675	2,607,168
<b>Total Income</b>	<b>61,644,100</b>	<b>65,333,483</b>	<b>62,963,691</b>	<b>54,189,171</b>	<b>57,249,983</b>
<b>Expenditures</b>					
Personnel	27,232,445	28,460,881	28,297,171	29,568,275	30,692,656
Operating - 000      minus act/bridge/sales	13,312,088	17,060,901	19,643,158	12,851,770	16,030,169
Professional Services	11,625,903	12,366,495	9,030,863	6,321,845	6,142,028
Supplies & Expenses	3,923,519	3,955,172	4,185,635	4,114,575	3,904,029
Fixed Charges	851,277	798,744	801,885	958,625	942,523
Debt service		6,531	2,911	3,775	2,265
Grant Contribution	487,005	92,514	120,298	97,650	119,000
Capital Outlay	1,046,990	725,846	715,457	477,242	145,543
Transfers	322,220	381,666	187,770	346,175	206,770
<b>Total Expenditures</b>	<b>58,801,447</b>	<b>63,848,750</b>	<b>62,985,148</b>	<b>54,739,932</b>	<b>58,184,983</b>
<b>Net Revenue and Expenditures</b>	<b>2,842,653</b>	<b>1,484,733</b>	<b>(21,457)</b>	<b>(550,761)</b>	<b>(935,000)</b>

<b>FTE</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2011 Budget</b>
Officials/Administration	23.50	23.90	24.90	24.50	24.50
Professionals	37.80	41.35	45.75	45.60	45.70
Technicians/Para-Professionals	118.22	119.00	107.09	108.34	107.35
Administrative Support	92.39	91.84	89.06	89.54	87.19
Skilled Craft/Service Maintenance	128.20	127.38	128.31	126.17	125.64
Protective Service Workers	55.00	55.00	55.00	55.00	55.00
<b>Total</b>	<b>455.11</b>	<b>458.47</b>	<b>450.11</b>	<b>449.15</b>	<b>445.38</b>

# 2011 Budget and Levy by Department

11/9/2010

Department	2011 Levy	Total Revenues	Non-Levy Revenues	Expenditures	Fund Balance Increased/(Used)	Source	2010 Levy
Admin 30	-		-		-		508,987
Sales Tax Fund		2,200,000	2,200,000	2,200,000			
Contingency Fund		100,000	100,000		100,000	Contingency Fund	
Admin General Fund	(3,029,689)	928,055	3,957,744	928,055	-		(3,549,119)
Debt Service Fund	3,829,513	3,869,513	40,000	3,908,929	(39,416)	Debt	3,681,957
ADRC	-	656,950	656,950	656,950	-		-
Aging 231	163,178	804,579	641,401	804,579	-		139,504
Aging 101	11,697	11,697	-	11,697	-		11,875
Buildings	1,523,127	2,204,202	681,075	2,244,202	(40,000)	Park Dedication/ Lake Imp	1,548,616
Clerk	344,553	409,778	65,225	409,778	-		212,690
Clerk of Court	447,819	1,014,641	566,822	1,018,841	(4,200)	Family Court Counsel	459,104
Corp Counsel	239,723	700,061	460,338	700,061	-		221,332
District Attorney	399,708	480,178	80,470	480,178	-		391,414
Emergency Management	39,265	122,381	83,116	122,381	-		36,082
Employee Relations	269,468	271,743	2,275	271,743	-		261,641
Health Insurance Fund		5,508,696	5,508,696	5,869,800	(361,104)	Health Insurance	
Extension	254,248	271,161	16,913	271,161	-		253,590
Fair	22,750	22,750	-	22,750	-		23,100
Family Court	26,447	26,447	-	26,447	-		26,850
Forester	(91,235)	106,719	197,954	106,719	-		(105,325)
Golden Age Manor		7,992,433	7,992,433	7,868,885	123,548	Golden Age Manor	-
Human Services	3,846,063	8,514,251	4,668,188	8,514,251	-		4,060,072
Highway	2,961,863	6,302,871	3,341,008	6,993,919	(691,048)	Highway	2,994,898
Information Technology	521,360	640,136	118,776	640,136	-		517,784
Land Information	366,587	880,157	513,570	880,157	-		224,517
Law Enforcement	6,864,509	7,318,316	453,807	7,318,316	-		6,696,041
Library Act 150	154,414	198,501	44,087	198,501	-		151,895
Lime		493,240	493,240	493,240	-		-
Land/Water Resources	340,256	693,791	353,535	693,791	-		333,590
Medical Examiner	88,237	113,037	24,800	113,037	-		92,225
Museum	17,533	17,533	-	17,533	-		17,800
Public Health General Fund	915,324	2,048,128	1,132,804	2,048,128	-		921,794
Public Health Birth to Three	108,336	215,072	106,736	215,072	-		124,700
Public Health Immunization	1,704	71,559	69,855	71,559	-		5,425
Public Health Environmental	-	160,520	160,520	168,449	(7,929)	Environmental	5,500
Public Health All Other Funds		1,002,785	1,002,785	1,017,636	(14,851)	Badger Care Plus	
Outside Agencies	136,245	166,245	30,000	166,245	-		129,100
Register of Deeds	(24,940)	315,060	340,000	315,060	-		(37,368)
Treasurer	120,211	246,811	126,600	246,811	-		170,934
Veteran Service Office	138,486	149,986	11,500	149,986	-		134,858
		-	-		-		
<b>Total Operating Levy</b>	<b>\$ 21,006,760</b>	<b>\$ 57,249,983</b>	<b>\$ 36,243,223</b>	<b>\$ 58,184,983</b>	<b>\$ (935,000)</b>		<b>\$ 20,666,063</b>
Library Act 150	543,459	543,459		543,459			494,989
Bridge Aid	55,484	55,484		55,484			10,095
<b>Total Operating Levy</b>	<b>\$ 21,605,703</b>	<b>\$ 57,848,926</b>		<b>\$ 58,783,926</b>			<b>\$ 21,171,147</b>

County Tax Rate	4.7389				
Act 150 Tax Rate	0.1226	Levy Increase	\$ 340,697	Levy Cap	\$ 21,290,829
Bridge Aid Tax Rate	0.0125	Percentage Increase	1.6486%	Under Levy Cap	\$ 284,069
<b>Total</b>	<b>\$ 4.8740</b>				

County Equalized Value **\$ 4,432,825,200**



**Polk County**  
**2011 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>Revenues</b>									
General Property Tax	447,819	-	-	-	26,447	88,237	399,708	344,553	-
Other Taxes	-	-	-	-	-	-	-	-	-
State Aids	192,000	-	-	-	-	-	60,500	-	-
License & Fees	-	-	-	-	-	24,800	-	400	24,925
Fines & Forfeitures	140,200	40,000	-	42,700	-	-	3,000	-	-
Public Charge for Services	141,522	-	8,800	-	-	-	16,970	29,000	-
Intergovernmental Revenue	-	-	-	-	-	-	-	10,900	-
Miscellaneous Revenue	1,600	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>923,141</b>	<b>40,000</b>	<b>8,800</b>	<b>42,700</b>	<b>26,447</b>	<b>113,037</b>	<b>480,178</b>	<b>384,853</b>	<b>24,925</b>
<b>Expenditures</b>									
Personnel	768,481	-	-	-	21,550	66,802	430,629	244,148	-
Operating - 000	-	40,000	13,000	42,700	-	-	-	16,000	-
Contractual Services	120,960	-	-	-	-	34,875	10,800	29,650	3,750
Supplies & Expenses	29,200	-	-	-	4,897	11,360	33,649	89,555	825
Fixed Charges	4,500	-	-	-	-	-	5,100	5,500	350
Debt Service	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	-	-	-	-	20,000
Capital Outlay	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>923,141</b>	<b>40,000</b>	<b>13,000</b>	<b>42,700</b>	<b>26,447</b>	<b>113,037</b>	<b>480,178</b>	<b>384,853</b>	<b>24,925</b>
<b>Net Revenue and Expenditures</b>	<b>-</b>	<b>-</b>	<b>(4,200)</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>
Officials/Administration	1.00	-	-	-	-	0.50	-	1.00	-
Professionals	1.00	-	-	-	-	-	1.00	-	-
Technicians/Para-Professionals	1.00	-	-	-	-	0.20	2.00	-	-
Administrative Support	10.00	-	-	-	-	-	3.82	1.52	-
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>13.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.70</b>	<b>6.82</b>	<b>2.52</b>	<b>-</b>

**Polk County**  
**2011 Operating and Capital Budget**

<b>SUMMARY</b>	<b>Buildings 07-101</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>CDBG 13-206</b>
<b>Revenues</b>										
General Property Tax	1,523,127	-	-	-	(24,940)	120,211	6,864,509	39,265	136,245	-
Other Taxes	-	-	-	-	60,000	50	-	-	-	-
State Aids	256,325	104,150	-	-	-	87,000	40,107	83,116	-	-
License & Fees	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	33,000	-	-	-	-
Public Charge for Services	307,600	-	-	-	280,000	50	322,500	-	-	-
Intergovernmental Revenue	13,000	-	-	-	-	-	54,000	-	-	-
Miscellaneous Revenue	-	-	-	-	-	6,500	37,200	-	-	30,000
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>2,100,052</b>	<b>104,150</b>	<b>-</b>	<b>-</b>	<b>315,060</b>	<b>246,811</b>	<b>7,318,316</b>	<b>122,381</b>	<b>136,245</b>	<b>30,000</b>
<b>Expenditures</b>										
Personnel	912,017	-	-	-	251,250	177,771	6,155,766	88,681	-	-
Operating - 000	123,050	-	20,000	20,000	-	3,500	138,250	19,000	136,245	30,000
Contractual Services	807,810	91,500	-	-	54,060	17,055	649,275	2,125	-	-
Supplies & Expenses	180,325	10,000	-	-	8,550	45,505	353,850	11,975	-	-
Fixed Charges	1,850	2,650	-	-	1,200	2,980	200	600	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	75,000	-	-	-	-	-	3,650	-	-	-
Capital Outlay	-	-	-	-	-	-	17,325	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,100,052</b>	<b>104,150</b>	<b>20,000</b>	<b>20,000</b>	<b>315,060</b>	<b>246,811</b>	<b>7,318,316</b>	<b>122,381</b>	<b>136,245</b>	<b>30,000</b>
<b>Net Revenue and Expenditures</b>	<b>-</b>	<b>-</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>FTE</b>	<b>Buildings 07-101</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>CDBG 13-206</b>
Officials/Administration	1.00	-	-	-	1.00	1.00	2.00	-	-	-
Professionals	-	-	-	-	-	-	3.00	1.00	-	-
Technicians/Para-Professionals	2.00	-	-	-	-	-	11.00	-	-	-
Administrative Support	0.80	-	-	-	3.00	2.00	4.80	-	-	-
Skilled Craft/Service Maintenance	12.80	-	-	-	-	-	-	-	-	-
Protective Service Workers	-	-	-	-	-	-	55.00	-	-	-
<b>Total</b>	<b>16.60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.00</b>	<b>3.00</b>	<b>75.80</b>	<b>1.00</b>	<b>-</b>	<b>-</b>

**Polk County  
2011 Operating and Capital Budget**

<b>SUMMARY</b>	<b>PH 14-101</b>	<b>PH - Bio 14-209</b>	<b>Birth to 3 14-218</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>Revenues</b>												
General Property Tax	915,324	-	108,336	-	-	-	-	1,704	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-
State Aids	-	283,923	88,837	206,514	-	170,305	45,537	-	64,105	-	9,034	-
License & Fees	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	1,132,804	-	17,899	-	61,553	-	161,814	69,855	-	160,520	-	7,992,433
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>2,048,128</b>	<b>283,923</b>	<b>215,072</b>	<b>206,514</b>	<b>61,553</b>	<b>170,305</b>	<b>207,351</b>	<b>71,559</b>	<b>64,105</b>	<b>160,520</b>	<b>9,034</b>	<b>7,992,433</b>
<b>Expenditures</b>												
Personnel	1,825,001	217,765	186,535	189,910	73,629	134,354	153,534	46,727	31,777	134,751	5,408	6,052,338
Operating - 000	-	16,218	-	-	-	3,673	-	-	-	-	-	1,624,041
Contractual Services	105,931	23,288	18,575	9,650	-	26,403	4,525	1,600	29,010	5,990	1,248	13,000
Supplies & Expenses	88,238	15,512	3,989	6,704	2,775	5,500	48,258	22,932	3,318	13,443	2,378	4,601
Fixed Charges	28,658	11,140	5,973	250	-	375	1,034	300	-	14,265	-	174,905
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	300	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,048,128</b>	<b>283,923</b>	<b>215,072</b>	<b>206,514</b>	<b>76,404</b>	<b>170,305</b>	<b>207,351</b>	<b>71,559</b>	<b>64,105</b>	<b>168,449</b>	<b>9,034</b>	<b>7,868,885</b>
<b>Net Revenue and Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,851)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,929)</b>	<b>-</b>	<b>123,548</b>

<b>FTE</b>	<b>PH 14-101</b>	<b>PH - Bio 14-209</b>	<b>Birth to 3 14-218</b>	<b>WIC 14-211</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>
Officials/Administration	3.00	-	-	-	-	-	-	-	-	-	-	1.00
Professionals	0.60	2.00	2.00	1.30	0.10	1.70	1.00	-	-	0.94	0.06	7.00
Technicians/Para-Professionals	12.96	0.49	-	0.32	0.60	-	0.40	0.50	0.58	1.00	-	21.60
Administrative Support	5.20	-	0.25	0.73	0.05	-	0.80	0.10	0.12	-	-	3.80
Skilled Craft/Service Maintenance	4.21	-	-	0.52	-	-	-	-	-	-	-	72.23
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>25.97</b>	<b>2.49</b>	<b>2.25</b>	<b>2.87</b>	<b>0.75</b>	<b>1.70</b>	<b>2.20</b>	<b>0.60</b>	<b>0.70</b>	<b>1.94</b>	<b>0.06</b>	<b>105.63</b>

**Polk County**  
**2011 Operating and Capital Budget**

<b>SUMMARY</b>	<b>HS 16-211</b>	<b>CJCC 16-214</b>	<b>Aging 17-101</b>	<b>Aging 17-231</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>Revenues</b>												
General Property Tax	3,846,063	-	11,697	163,178	138,486	154,414	17,533	254,248	340,256	-	366,587	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-
State Aids	3,838,574	-	-	436,501	11,500	-	-	6,753	261,335	-	16,300	17,000
License & Fees	-	-	-	-	-	-	-	10	18,300	-	213,000	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	736,914	-	-	204,900	-	-	-	9,650	24,900	493,240	125,000	-
Intergovernmental Revenue	-	-	-	-	-	-	-	500	44,000	-	11,495	-
Miscellaneous Revenue	-	50,000	-	-	-	44,087	-	-	5,000	-	-	-
Other Financing Sources	42,700	-	-	-	-	-	-	-	-	-	130,775	-
<b>Total Income</b>	<b>8,464,251</b>	<b>50,000</b>	<b>11,697</b>	<b>804,579</b>	<b>149,986</b>	<b>198,501</b>	<b>17,533</b>	<b>271,161</b>	<b>693,791</b>	<b>493,240</b>	<b>863,157</b>	<b>17,000</b>
<b>Expenditures</b>												
Personnel	5,076,147	-	2,991	427,771	127,186	160,557	-	104,427	580,031	235,660	778,567	-
Operating - 000	-	50,000	8,306	-	3,300	-	-	-	66,335	-	-	17,000
Contractual Services	2,914,254	-	-	85,833	2,075	3,994	17,533	132,227	13,925	91,925	54,655	-
Supplies & Expenses	169,879	-	400	275,200	8,375	21,950	-	34,507	33,500	62,425	27,635	-
Fixed Charges	286,153	-	-	15,775	-	-	-	-	-	6,230	2,300	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	9,050	-	-	-	-	-	-	-
Capital Outlay	17,818	-	-	-	-	12,000	-	-	-	97,000	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,464,251</b>	<b>50,000</b>	<b>11,697</b>	<b>804,579</b>	<b>149,986</b>	<b>198,501</b>	<b>17,533</b>	<b>271,161</b>	<b>693,791</b>	<b>493,240</b>	<b>863,157</b>	<b>17,000</b>
<b>Net Revenue and Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>FTE</b>	<b>HS 16-211</b>	<b>CJCC 16-214</b>	<b>Aging 17-101</b>	<b>Aging 17-231</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>
Officials/Administration	1.00	-	-	1.00	1.00	1.00	-	-	1.00	1.00	1.00	-
Professionals	6.00	-	-	-	-	-	-	-	2.00	-	3.00	-
Technicians/Para-Professionals	35.00	-	-	2.90	-	-	-	-	4.80	1.00	5.00	-
Administrative Support	26.50	-	-	2.90	1.00	1.00	-	1.80	1.00	-	1.00	-
Skilled Craft/Service Maintenance	2.00	-	-	1.50	-	-	-	-	-	2.38	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>70.50</b>	<b>-</b>	<b>-</b>	<b>8.30</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>1.80</b>	<b>8.80</b>	<b>4.38</b>	<b>10.00</b>	<b>-</b>



**Polk County**  
**2011 Operating and Capital Budget**

<b>SUMMARY</b>	<b>Fair 26-101</b>	<b>Corp Counsel 27-101</b>	<b>Forester 28-101</b>	<b>Forester 28-241</b>	<b>Highway 29-701</b>	<b>Admin 30-101</b>	<b>Admin- Debt 30-301</b>	<b>Admin - Sales Tax 30-203</b>	<b>Admin - Cont 30-102</b>	<b>Info Tech 32-101</b>
<b>Revenues</b>										
General Property Tax	22,750	239,723	(91,235)	-	2,961,863	(3,029,689)	3,829,513	-	-	521,360
Other Taxes	-	-	-	-	-	535,120	-	2,200,000	-	-
State Aids	-	456,738	37,822	8,223	1,338,294	737,000	-	-	-	-
License & Fees	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	-	3,600	151,909	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	1,966,017	3,000	-	-	-	113,675
Miscellaneous Revenue	-	-	-	-	36,697	396,307	-	-	-	-
Other Financing Sources	-	-	-	-	-	2,286,317	40,000	-	100,000	5,101
<b>Total Income</b>	<b>22,750</b>	<b>700,061</b>	<b>98,496</b>	<b>8,223</b>	<b>6,302,871</b>	<b>928,055</b>	<b>3,869,513</b>	<b>2,200,000</b>	<b>100,000</b>	<b>640,136</b>
<b>Expenditures</b>										
Personnel	-	647,636	70,095	-	2,572,669	636,055	-	-	-	376,927
Operating - 000	-	-	3,322	-	1,689,241	(99,200)	3,908,929	2,200,000	-	67,459
Contractual Services	11,750	26,250	2,525	-	304,525	114,225	-	-	-	171,000
Supplies & Expenses	-	23,575	22,554	8,223	2,121,739	14,725	-	-	-	23,350
Fixed Charges	-	2,600	-	-	96,710	262,250	-	-	-	-
Debt Service	-	-	-	-	2,265	-	-	-	-	-
Other Grants Contributions	11,000	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	1,400
Transfers	-	-	-	-	206,770	-	-	-	-	-
<b>Total Expenditures</b>	<b>22,750</b>	<b>700,061</b>	<b>98,496</b>	<b>8,223</b>	<b>6,993,919</b>	<b>928,055</b>	<b>3,908,929</b>	<b>2,200,000</b>	<b>-</b>	<b>640,136</b>
<b>Net Revenue and Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(691,048)</b>	<b>-</b>	<b>(39,416)</b>	<b>-</b>	<b>100,000</b>	<b>-</b>

<b>FTE</b>	<b>Fair 26-101</b>	<b>Corp Counsel 27-101</b>	<b>Forester 28-101</b>	<b>Forester 28-241</b>	<b>Highway 29-701</b>	<b>Admin 30-101</b>	<b>Admin - Debt 30-301</b>	<b>Admin - Sales Tax 30-203</b>	<b>Admin - Cont 30-102</b>	<b>Info Tech 32-101</b>
Officials/Administration	-	1.00	1.00	-	1.00	1.00	-	-	-	1.00
Professionals	-	1.00	-	-	4.00	-	-	-	-	1.00
Technicians/Para-Professionals	-	-	-	-	2.00	1.00	-	-	-	2.00
Administrative Support	-	7.00	-	-	1.00	4.00	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-	30.00	-	-	-	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>9.00</b>	<b>1.00</b>	<b>-</b>	<b>38.00</b>	<b>6.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.00</b>

**Polk County  
2011 Operating and Capital Budget**

<b>SUMMARY</b>	<b>Emp Relations 34-101</b>	<b>Health Ins 32-721</b>	<b>ADRC 36-212</b>	<b>Totals</b>
<b>Revenues</b>				
General Property Tax	269,468	-	-	<b>21,006,760</b>
Other Taxes	-	-	-	<b>2,795,170</b>
State Aids	-	-	656,950	<b>9,514,443</b>
License & Fees	-	-	-	<b>281,435</b>
Fines & Forfeitures	-	-	-	<b>258,900</b>
Public Charge for Services	-	-	-	<b>12,453,433</b>
Intergovernmental Revenue	-	4,988,616	-	<b>7,205,203</b>
Miscellaneous Revenue	-	520,080	-	<b>1,127,471</b>
Other Financing Sources	2,275	-	-	<b>2,607,168</b>
<b>Total Income</b>	<b>271,743</b>	<b>5,508,696</b>	<b>656,950</b>	<b>57,249,983</b>
<b>Expenditures</b>				
Personnel	258,568	-	468,545	<b>30,692,656</b>
Operating - 000	-	5,869,800	-	<b>16,030,169</b>
Contractual Services	1,875	-	132,377	<b>6,142,028</b>
Supplies & Expenses	8,200	-	50,453	<b>3,904,029</b>
Fixed Charges	3,100	-	5,575	<b>942,523</b>
Debt Service	-	-	-	<b>2,265</b>
Other Grants Contributions	-	-	-	<b>119,000</b>
Capital Outlay	-	-	-	<b>145,543</b>
Transfers	-	-	-	<b>206,770</b>
<b>Total Expenditures</b>	<b>271,743</b>	<b>5,869,800</b>	<b>656,950</b>	<b>58,184,983</b>
<b>Net Revenue and Expenditures</b>	<b>-</b>	<b>(361,104)</b>	<b>-</b>	<b>(935,000)</b>

<b>FTE</b>	<b>Emp Relations 34-101</b>	<b>Health Ins 34-721</b>	<b>ADRC 36-212</b>	<b>Totals</b>
Officials/Administration	1.00	-	1.00	<b>25.50</b>
Professionals	1.00	-	4.00	<b>44.70</b>
Technicians/Para-Professionals	-	-	-	<b>108.35</b>
Administrative Support	1.00	-	1.00	<b>86.19</b>
Skilled Craft/Service Maintenance	-	-	-	<b>125.64</b>
Protective Service Workers	-	-	-	<b>55.00</b>
<b>Total</b>	<b>3.00</b>	<b>-</b>	<b>6.00</b>	<b>445.38</b>

**Undesignated Fund Balance, History and Forecast**  
2011 Budget

	2009 audited	2010 budget (adjusted)	2011 proposed budget	2012 forecast	2013 forecast	2014 forecast	2015 forecast
Beginning undesignated fund balance:	2,878,036	2,878,036	3,579,917	3,804,917	4,029,917	4,254,917	4,479,917
Plus:							
Cancellation of non-lapsing accounts <sup>1</sup>		250,000					
Cancellation or expiration of project funds <sup>2</sup>		600,000					
Timing of insurance payments <sup>3</sup>		50,000					
Improvement in tax delinquencies <sup>4</sup>		225,000	225,000	225,000	225,000	225,000	225,000
Designation of any one-time revenue or savings <sup>5</sup>		?	?	?	?	?	?
Minus:							
Use of fund balance in 2010 budget <sup>6</sup>		(423,119)					
Equals:		701,881	225,000	225,000	225,000	225,000	225,000
Ending undesignated fund balance	2,878,036	3,579,917	3,804,917	4,029,917	4,254,917	4,479,917	4,704,917
General fund expenditures	23,478,703	22,900,833	22,603,441	23,055,510	23,516,620	23,986,952	24,466,691
Fund balance as percent of expenditures	12.26%	15.63%	16.83%	17.48%	18.09%	18.68%	19.23%

Notes:

- <sup>1</sup> Wherever possible, non-lapsing accounts are to be cancelled to the general fund
- <sup>2</sup> Recapture of bond proceeds erroneously advanced to GAM, end of projects for E911, and remaining unused bond proceeds
- <sup>3</sup> Payment of insurance premiums in current year instead of unnecessary prepayment
- <sup>4</sup> 2010 amount is based on October 1 receivables being \$250,000 below 2009; 2011-2015 figures based on a slow return to an historic average of about \$2 million from the current level of \$5 million
- <sup>5</sup> This amount is impossible to forecast, but not insignificant
- <sup>6</sup> 2010 budget incorporated the use of fund balance

General fund expenditures for 2012 and beyond have been increased by 2.0% per year

Table 3

**Polk County**  
**Comparative Statement of County Tax Rates and Levies**

Levy Year	Budget Year	Equalized Valuation w/o Tid	County Tax Levy	Dollar Increase Over Previous Year	Percent Increase Over Previous Year	County Equalized Mill Rate	Applied Sales Tax
1982	1983		2,536,467	-			
1983	1984		2,586,164	49,697	1.9593%		
1984	1985		2,605,548	19,384	0.7495%		
1985	1986		2,681,394	75,846	2.9109%		
1986	1987		2,818,695	137,301	5.1205%		
1987	1988		3,101,645	282,950	10.0383%		
1988	1989		3,438,825	337,180	10.8710%		
1989	1990		3,905,236	466,411	13.5631%		
1990	1991		4,447,740	542,504	13.8917%		
1991	1992		4,874,829	427,089	9.6024%		
1992	1993		5,556,720	681,891	13.9880%		
1993	1994		5,825,383	268,663	4.8349%		
1994	1995		6,127,006	301,623	5.1777%		
1995	1996		6,500,206	373,200	6.0911%		
1996	1997		6,611,897	111,691	1.7183%		
1997	1998		6,857,089	245,192	3.7083%		
1998	1999	1,781,127,550	7,458,078	600,989	8.7645%	4.1873	1,665,157
1999	2000	2,017,255,550	8,331,302	873,224	11.7084%	4.1300	1,865,200
2000	2001	2,312,917,450	10,278,009	1,946,707	23.3662%	4.4437	1,950,000
2001	2002	2,679,781,950	11,986,181	1,708,172	16.6197%	4.4728	2,000,000
2002	2003	3,029,463,950	12,723,572	737,391	6.1520%	4.1999	2,350,000
2003	2004	3,353,180,100	13,652,284	928,712	7.2991%	4.0714	2,350,000
2004	2005	3,753,151,400	15,298,641	1,646,357	12.0592%	4.0762	2,065,000
2005	2006	4,176,942,500	15,937,602	638,961	4.1766%	3.8156	2,615,000
2006	2007	4,614,309,200	16,814,114	876,512	5.4996%	3.6439	2,750,000
2007	2008	4,872,444,200	19,114,175	2,300,061	13.6793%	3.9229	2,300,000
2008	2009	4,942,198,400	19,611,679	497,504	2.6028%	3.9682	2,000,000
2009	2010	4,733,746,500	20,666,063	1,054,384	5.3763%	4.3657	2,100,000
2010	2011	4,432,825,200	21,006,760	340,697	1.6486%	4.7389	2,200,000