

Polk County, Wisconsin



2013 Budget Recommendation

Committee Reports

September 2012

Table of Contents

Introduction.....	i
County Budget Summary.....	iv
Circuit Court budgets.....	1
Medical Examiner	6
District Attorney	7
County Clerk budgets	8
Buildings/Parks/Recycling budgets.....	10
Register of Deeds.....	14
Treasurer	15
Law Enforcement budgets.....	16
Regional Planning (Outside Agencies)	18
Public Health budgets.....	19
Golden Age Manor.....	30
Human Services	31
Aging.....	32
Veterans' Service Office.....	33
Library.....	34
Museum	35
Extension	36
Land and Water	37
Lime Quarry	38
Land Information budgets	39
County Fair	41
Corporation Counsel/Child Support	42
Forester budgets.....	43
Highway	44
Administration budgets	46
Information Technology	53
Employee Relations budgets	54
Aging and Disability Resource Center	56
Use of Fund Balance	57
2014-2015 Forward Estimates	58

Introduction

The following pages provide three years' history of revenues and expenditures for each individual department, agency, or account along with the current year (2012) approved budget and the 2013 budget recommendation from the Department of Administration. The following two pages provide a brief guide to interpretation of these materials, which are intended to provide the County Board and the public with greater information on actual and proposed expenditures and revenues. The first page shows the layout for a report, the second page provides a definition of the terms used to categorize revenues, expenditures, and employees.

These budget 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 data across departments. However, please note that a concentrated effort to follow the Chart of Accounts began only in the last two years; as a consequence, data from prior years may not be exactly comparable. Specifically, those expenditures classified as "Operating – 000" are gradually being allocated to their proper category: professional services, supplies and expenses, fixed charge, or capital outlay and some of the "miscellaneous" categories are being eliminated.

Similarly, the allocation of FTE, or full-time equivalent employees, has also improved as has the employee count. As a consequence, a decline in the number of FTE from one year to the next in a specific category coupled with an increase in another likely indicates nothing more than a reclassification. In addition, for 2013 all past year staffing data were reviewed and some adjustments made; the data in this report are correct, but past years' budget documentation understates total employment slightly. All categories are those established by the U.S. Equal Employment Opportunity Commission.

Greater detail is available for any individual department as desired. As always, if there are questions or if there is a need for additional information please contact us.

How to Read a Budget Report

Account and fund		Agency name	Audited financial results			Current year approved budget	
02 101		CIRCUIT COURT	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
SUMMARY							
Category of revenue – see definitions following	Revenues						
		General Property Tax	239,376	459,104	447,819	489,021	488,996
		State Aids	195,458	193,159	180,298	171,700	171,700
		License & Fees	162,853	128,664	140,074	124,000	114,000
		Public Charge for Services	159,826	159,366	145,924	156,500	156,500
		Interest	2,463	2,155	2,006	1,800	600
		Other Financing Sources	4,450	-	-	-	-
	Total Income	764,426	942,448	916,121	943,021	931,796	
Category of expenditures from uniform chart of accounts	Expenditures						
		Personnel	713,760	696,659	708,252	770,595	733,320
		Operating - 000	3,067	596	-	-	-
		Professional Services	139,275	139,809	190,927	137,726	163,500
		Supplies & Expenses	27,769	25,288	27,402	30,200	30,476
		Fixed Charges	4,172	3,968	4,485	4,500	4,500
		Capital Outlay	93	602	-	-	-
		Total Expenditures	888,136	866,922	931,066	943,021	931,796
	Net Revenue and Expenditures	(123,710)	75,526	(14,945)	-	-	
Full-time equivalent employees*	FTE **		2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Type of employee		Officials/Administration	1.00	1.00	1.00	1.00	1.00
		Professionals	1.00	1.00	1.00	1.00	1.00
		Technicians/Para-Professionals	1.00	1.00	1.00	1.00	-
		Administrative Support	10.00	10.00	10.00	10.00	10.00
		Total	13.00	13.00	13.00	13.00	12.00

** FTE Totals include 1 FTE Register in Probate and 2 FTE Judicial Assistants for Courts

Notes or explanations

* 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.

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.

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

2008 - 2013 SUMMARY

2013
BUDGET

SUMMARY		2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues							
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 Fund 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
Total Income		65,333,473	62,963,691	59,382,044	56,727,676	55,306,298	56,200,430
Expenditures							
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 Fund 203 sales tax 2011	381,666	187,766	355,044	410,268	1,413,414	970,564
Total Expenditures		63,848,750	62,985,144	60,145,976	56,839,404	55,653,830	56,915,604
Net Revenue and Expenditures		1,484,723	(21,453)	(763,932)	(111,728)	(347,532)	(715,174)
FTE		2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
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
Total		462.80	454.45	454.20	449.78	435.23	429.68

**2013
BUDGET RECOMMENDATION**

02 101 CIRCUIT COURT

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	239,376	459,104	447,819	489,021	488,996
State Aids	195,458	193,159	180,298	171,700	171,700
Fines & Forfeitures	162,853	128,664	140,074	124,000	114,000
Public Charge for Services	159,826	159,366	145,924	156,500	156,500
Interest	2,463	2,155	2,006	1,800	600
Other Financing Sources	4,450	-	-	-	-
Total Income	764,426	942,448	916,121	943,021	931,796
Expenditures					
Personnel	713,760	696,659	708,252	770,595	733,320
Operating - 000	3,067	596	-	-	-
Professional Services	139,275	139,809	190,927	137,726	163,500
Supplies & Expenses	27,769	25,288	27,402	30,200	30,476
Fixed Charges	4,172	3,968	4,485	4,500	4,500
Capital Outlay	93	602	-	-	-
Total Expenditures	888,136	866,922	931,066	943,021	931,796
Net Revenue and Expenditures	(123,710)	75,526	(14,945)	-	-
FTE **					
	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Officials/Administration	1.00	1.00	1.00	1.00	1.00
Professionals	1.00	1.00	1.00	1.00	1.00
Technicians/Para-Professionals	1.00	1.00	1.00	1.00	-
Administrative Support	10.00	10.00	10.00	10.00	10.00
Total	13.00	13.00	13.00	13.00	12.00

** FTE Totals include 1 FTE Register in Probate and 2 FTE Judicial Assistants for Courts

**2013
BUDGET RECOMMENDATION**

02 201 JAIL ASSESSMENT FUND

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
Fines & Forfeitures	37,166	46,138	50,651	40,000	40,000
Total Income	37,166	46,138	50,651	40,000	40,000
Expenditures					
Operating - 000	50,000	30,000	40,000	-	-
Transfers	-	-	-	75,000	65,000
Total Expenditures	50,000	30,000	40,000	75,000	65,000
Net Revenue and Expenditures	(12,834)	16,138	10,651	(35,000)	(25,000)

**2013
BUDGET RECOMMENDATION**

02 202 FAMILY COURT COMMISSIONER

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
Public Charge for Services	8,066	9,255	9,850	8,200	8,500
Total Income	8,066	9,255	9,850	8,200	8,500
Expenditures					
Operating - 000	12,567	10,953	750	-	-
Professional Services	-	-	11,070	12,000	12,000
Fixed Charges	-	-	89	-	-
Total Expenditures	12,567	10,953	11,909	12,000	12,000
Net Revenue and Expenditures	(4,501)	(1,698)	(2,059)	(3,800)	(3,500)

**2013
BUDGET RECOMMENDATION**

02 204 DRIVERS IMPROVEMENT

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
Fines & Forfeitures	41,698	49,839	41,960	44,000	44,000
Total Income	41,698	49,839	41,960	44,000	44,000
Expenditures					
Operating - 000	40,235	52,850	40,778	-	-
Transfers	-	-	-	44,000	44,000
Total Expenditures	40,235	52,850	40,778	44,000	44,000
Net Revenue and Expenditures	1,463	(3,011)	1,182	-	-

**2013
BUDGET RECOMMENDATION**

03 101 FAMILY COURT

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	26,850	26,850	26,447	26,447	26,447
Total Income	26,850	26,850	26,447	26,447	26,447
Expenditures					
Personnel	21,620	21,621	21,538	-	-
Operating - 000				55,000	-
Professional Services					21,447
Supplies & Expenses	4,400	6,472	5,430	9,997	5,000
Total Expenditures	26,020	28,093	26,968	64,997	26,447
Net Revenue and Expenditures	830	(1,243)	(521)	(38,550)	-

**2013
BUDGET RECOMMENDATION**

04 101 MEDICAL EXAMINER

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	79,350	92,225	88,237	86,681	87,456
License & Fees	24,825	28,440	26,070	24,800	35,000
Total Income	104,175	120,665	114,307	111,481	122,456
Expenditures					
Personnel	55,637	58,103	67,161	65,206	77,446
Professional Services	26,648	46,339	36,888	34,915	35,025
Supplies & Expenses	8,922	6,397	7,244	11,360	9,985
Capital Outlay	1,920	474	-	-	-
Total Expenditures	93,127	111,313	111,293	111,481	122,456
Net Revenue and Expenditures	11,048	9,352	3,014	-	-
FTE	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Officials/Administration	0.5	0.5	0.5	0.5	0.60
Technicians/Para-Professionals	0.2	0.2	0.2	0.2	0.18
Total	0.7	0.7	0.7	0.7	0.78

**2013
BUDGET RECOMMENDATION**

05 101 DISTRICT ATTORNEY

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	360,825	391,414	399,708	377,506	383,082
State Aids	59,674	94,368	41,110	63,051	61,799
Fines & Forfeitures	1,477	1,206	2,191	1,850	1,850
Public Charge for Services	18,223	25,152	23,167	22,000	23,252
Other Financing Sources	1,850	-	-	-	-
Total Income	442,049	512,140	466,176	464,407	469,983
Expenditures					
Personnel	388,688	380,000	384,246	413,294	419,043
Operating - 000	-	-	-	-	-
Professional Services	9,476	10,548	15,745	14,710	15,975
Supplies & Expenses	26,270	24,581	28,915	31,003	29,565
Fixed Charges	6,695	5,727	6,160	5,400	5,400
Capital Outlay	5,140	1,360	-	-	-
Total Expenditures	436,269	422,216	435,066	464,407	469,983
Net Revenue and Expenditures	5,780	89,924	31,110	-	-
FTE	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Professionals	1.00	1.00	1.00	1.00	1.00
Technicians/Para-Professionals	2.00	2.00	2.00	1.00	1.00
Administrative Support	3.82	3.82	3.82	4.77	4.77
Total	6.82	6.82	6.82	6.77	6.77

**2013
BUDGET RECOMMENDATION**

06 101 COUNTY CLERK

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	173,175	212,690	344,553	345,570	316,542
State Aids	2,400	-	-	-	-
License & Fees	700	400	600	500	400
Public Charge for Services	24,847	28,535	23,411	28,500	25,200
Intergovernmental	10,705	10,506	44,813	54,520	25,000
Other Financing Sources	1,425	-	-	-	-
Total Income	213,252	252,131	413,377	429,090	367,142
Expenditures					
Personnel	138,509	144,308	228,701	241,951	245,324
Operating - 000	15,008	14,154	-	-	-
Professional Services	21,262	50,863	43,468	62,200	33,025
Supplies & Expenses	30,644	36,520	75,042	102,929	83,033
Fixed Charges	5,377	4,416	5,410	6,010	5,760
Other Grants Contributions	-	-	10,534	16,000	-
Capital Outlay	1,250	1,125	-	-	-
Total Expenditures	212,050	251,386	363,155	429,090	367,142
Net Revenue and Expenditures	1,202	745	50,222	-	-
FTE					
Officials/Administration	1.00	1.00	1.00	1.00	1.00
Administrative Support	1.52	1.52	1.52	1.43	1.43
Total	2.52	2.52	2.52	2.43	2.43

**2013
BUDGET RECOMMENDATION**

06 805 DOG LICENSE

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
License & Fees	24,037	24,336	22,832	24,925	24,925
Total Income	24,037	24,336	22,832	24,925	24,925
Expenditures					
Personnel					
Operating - 000	18,723	19,208	-		
Professional Services	3,019	3,643	24,792	3,750	3,750
Supplies & Expenses	632	265	395	825	825
Fixed Charges	662	329	388	435	435
Other Grants Contributions	-	-	148	19,915	19,915
Total Expenditures	23,036	23,445	25,723	24,925	24,925
Net Revenue and Expenditures	1,001	891	(2,891)	-	-

**2013
BUDGET RECOMMENDATION**

07 101 BUILDINGS

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	1,577,150	1,548,616	1,523,127	1,511,089	1,506,689
State Aids	244,557	477,643	190,287	158,003	176,124
Public Charge for Services	270,804	385,483	446,082	322,850	333,400
Intergovernmental Revenues	25,658	22,130	12,573	13,000	13,000
Kennedy Park Donations	-	-	17,146	-	-
Other Financing Sources	21,075	-	7,500	19,554	-
Total Income	2,139,244	2,433,872	2,196,715	2,024,496	2,029,213
Expenditures					
Personnel	856,680	867,218	893,022	910,131	905,424
Operating - 000	605,577	132,658	-	-	-
Professional Services	660,300	675,538	718,935	754,624	719,601
Supplies & Expenses	107,040	166,333	186,616	183,937	189,488
Fixed Charges	1,138	1,392	1,128	1,750	1,500
Other Grants Contributions	65,749	76,998	70,966	75,000	75,000
Capital Outlay	16,048	74,324	137,661	79,500	138,200
Transfers	-	1,300	-	19,554	-
Total Expenditures	2,312,532	1,995,761	2,008,328	2,024,496	2,029,213
Net Revenue and Expenditures	(173,288)	438,111	188,387	-	-
FTE					
Officials/Administration	1.0	1.0	1.0	1.0	1.0
Para-Professionals	3.0	3.0	3.0	3.0	3.0
Administrative Support	0.8	0.8	0.8	1.0	1.0
Skilled Craft/Service Maintenance	12.2	11.8	11.8	11.72	11.68
Total	17.0	16.6	16.6	16.72	16.68

**2013
BUDGET RECOMMENDATION**

07 243 SNOWMOBILE

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
State Aids	154,797	192,228	137,602	104,150	104,150
Total Income	154,797	192,228	137,602	104,150	104,150
Expenditures					
Operating - 000	31,699	22,259	180	-	-
Professional Services	113,478	131,232	237,301	91,500	91,500
Supplies & Expenses	10,137	4,788	3,158	10,300	10,900
Fixed Charges	1,156	1,467	1,649	2,350	1,750
Total Expenditures	156,470	159,746	242,288	104,150	104,150
Net Revenue and Expenditures	(1,673)	32,482	(104,686)	-	-

**2013
BUDGET RECOMMENDATION**

07 807 LAKES IMPROVEMENT

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
Total Income	-	-	-	-	-
Expenditures					
Operating - 000	-	-	1,177	-	-
Supplies & Expenses	-	-	-	15,000	15,000
Total Expenditures	-	-	1,177	15,000	15,000
Net Revenue and Expenditures	-	-	(1,177)	(15,000)	(15,000)

**2013
BUDGET RECOMMENDATION**

07 808 PARK DEDICATION

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
Total Income	-	-	-	-	-
Expenditures					
Operating - 000	-	8,760	13,728	-	-
Professional Services					10,000
Other Grants Contributions	-	-	-	6,000	
Total Expenditures	-	8,760	13,728	6,000	10,000
Net Revenue and Expenditures	-	(8,760)	(13,728)	(6,000)	(10,000)

**2013
BUDGET RECOMMENDATION**

08 101 REGISTER OF DEEDS

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	(40,125)	(37,368)	(24,940)	(27,444)	(31,414)
Other Taxes	68,028	70,477	70,184	60,000	60,000
Public Charge for Services	236,572	236,525	339,143	280,000	280,000
Other Financing Sources	-	-	-	52,645	10,000
Total Income	264,475	269,634	384,387	365,201	318,586
Expenditures					
Personnel	234,745	238,074	247,623	248,931	254,978
Professional Services	4,756	4,515	53,355	53,875	54,535
Supplies & Expenses	7,636	6,285	6,956	8,550	7,873
Fixed Charges	1,188	1,188	1,188	1,200	1,200
Capital Outlay	11,071	10,647	-	-	-
Transfers	-	-	-	52,645	-
Total Expenditures	259,396	260,709	309,122	365,201	318,586
Net Revenue and Expenditures	5,079	8,925	75,265	-	-
FTE					
Officials/Administration	1.0	1.0	1.0	1.0	1.0
Administrative Support	3.0	3.0	3.0	3.0	3.0
Total	4.0	4.0	4.0	4.0	4.0

**2013
BUDGET RECOMMENDATION**

09 101 TREASURER

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	185,875	170,934	120,211	115,057	117,974
St. Refund Pers Prop Tax	-	-	-	-	100
State Aids	76,600	87,317	91,546	89,000	92,000
Fines & Forfeitures	45,300	54,285	45,540	41,250	42,000
Public Charge for Services	1,849	3,169	3,388	210	100
Interest/Tax Deed/Ag Use	-	4,600	-	100	100
Other Financing Sources	3,300	-	-	-	-
Total Income	312,924	320,305	260,685	245,617	252,274
Expenditures					
Personnel	194,274	187,635	183,456	172,477	178,761
Operating - 000	14,209	19,218	-	-	-
Professional Services	22,922	27,262	16,775	17,370	17,755
Supplies & Expenses	40,258	53,491	45,651	49,890	49,878
Fixed Charges	2,543	1,164	2,519	2,880	2,880
Other Grants Contributions	-	755	4,945	3,000	3,000
Capital Outlay	3,284	2,175	-	-	-
Total Expenditures	277,490	291,700	253,346	245,617	252,274
Net Revenue and Expenditures	35,434	28,605	7,339	-	-
FTE					
Officials/Administration	1.0	1.0	1.0	1.0	1.0
Administrative Support	2.6	2.6	2.0	2.0	2.0
Total	3.6	3.6	3.0	3.0	3.0

**2013
BUDGET RECOMMENDATION**

11 101 LAW ENFORCEMENT

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	6,238,175	6,696,041	6,864,509	6,688,079	6,834,596
State Aids	76,908	56,516	60,687	47,531	39,448
Public Charge for Services	382,737	371,303	336,260	261,550	235,733
Intergovernmental Revenue	45,988	67,980	98,547	54,000	54,200
Miscellaneous Revenue	43,783	109,722	60,594	37,200	47,450
Other Financing Sources	178,966	-	10,000	156,202	67,809
Total Income	6,966,557	7,301,562	7,430,597	7,244,562	7,279,236
Expenditures					
Personnel	5,710,816	5,726,903	6,072,531	5,929,432	5,923,379
Operating - 000	172,611	139,734	-	-	-
Professional Services	657,443	544,762	529,042	591,385	653,196
Supplies & Expenses	245,588	243,056	324,960	423,917	410,539
Fixed Charges	3,482	3,272	3,451	320	3,329
Other Grants Contributions	2,827	1,469	11,344	3,650	3,500
Capital Outlay	88,360	62,149	154,473	174,656	174,656
Transfers	-	-	-	121,202	110,637
Total Expenditures	6,881,127	6,721,345	7,095,801	7,244,562	7,279,236
Net Revenue and Expenditures	85,430	580,217	334,796	-	-
FTE					
Officials/Administration	2.0	2.0	2.0	2.0	2.0
Professionals	3.0	3.0	3.0	3.0	3.0
Technicians/Para-Professionals	11.1	11.2	11.9	11.7	11.7
Administrative Support	4.8	4.8	4.8	4.8	4.8
Protective Service Workers	59.2	59.6	58.5	55.3	54.5
Total	80.1	80.6	80.2	76.8	76.0

**2013
BUDGET RECOMMENDATION**

12 101 EMERGENCY MANAGEMENT

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	35,800	36,082	39,265	37,763	41,930
State Aids	89,862	124,593	100,323	77,650	60,150
Other Financing Sources	1,700	-	-	-	-
Total Income	127,362	160,675	139,588	115,413	102,080
Expenditures					
Personnel	81,482	83,419	88,236	87,099	91,436
Operating - 000	14,044	48,413	-	-	-
Professional Services	1,161	13,553	12,529	4,555	1,925
Supplies & Expenses	18,921	12,295	8,848	10,659	8,119
Fixed Charges	800	800	600	600	600
Other Grants Contributions	-	-	33,202	12,500	-
Capital Outlay	1,267	1,688	-	-	-
Transfers	-	-	-	-	-
Total Expenditures	117,675	160,168	143,415	115,413	102,080
Net Revenue and Expenditures	9,687	507	(3,827)	-	-
FTE					
Professionals	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00

**2013
BUDGET RECOMMENDATION**

13 101 REGIONAL PLANNING (OUTSIDE AGENCIES)

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	148,800	129,100	136,245	135,467	133,862
Total Income	148,800	129,100	136,245	135,467	133,862
Expenditures					
West Central WI Regional Planning	36,105	33,908	32,473	31,695	30,090
Tourism	75,000	67,500	66,487	66,487	66,487
West Cap	2,700	2,700	2,660	2,660	2,660
Economic Development Corp	35,000	25,000	34,625	34,625	34,625
Total Expenditures	148,805	129,108	136,245	135,467	133,862
Net Revenue and Expenditures	(5)	(8)	-	-	-

**2013
BUDGET RECOMMENDATION**

14 101 PUBLIC HEALTH

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	944,900	921,794	915,324	869,518	849,115
State Aids	3,371	4,208	54,588	3,682	3,682
Public Charge for Services	1,047,552	1,047,278	813,249	937,613	845,218
Other Financing Sources	66,069	-	-	-	-
Total Income	2,061,892	1,973,280	1,783,161	1,810,813	1,698,015
Expenditures					
Personnel	1,775,052	1,758,841	1,744,840	1,621,248	1,536,016
Operating - 000	(158)	(60)	-	-	-
Professional Services	101,375	91,680	105,252	82,518	75,976
Supplies & Expenses	92,528	92,034	76,850	78,926	66,433
Fixed Charges	30,081	24,292	23,381	27,821	19,290
Other Grants Contributions	1,128	-	150	300	300
Capital Outlay	22,808	9,309	-	-	-
Total Expenditures	2,022,814	1,976,096	1,950,473	1,810,813	1,698,015
Net Revenue and Expenditures	39,078	(2,816)	(167,312)	-	-
FTE					
Officials/Administration	3.00	3.00	3.00	1.00	1.00
Professionals	0.60	0.60	0.60	10.36	10.25
Technicians/Para-Professionals	13.40	13.23	12.96	8.08	2.75
Administrative Support	6.32	6.30	5.20	3.70	3.90
Skilled Craft/Service Maintenance	5.35	4.86	4.21	-	3.28
Total	28.67	27.99	25.97	23.14	21.18

**2013
BUDGET RECOMMENDATION**

14 209 BIOTERRORISM

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
State Aids	204,717	429,142	316,592	179,341	192,833
Intergovernmental Revenue	21,000	10,100	1,326	-	6,753
Total Income	225,717	439,242	317,918	179,341	199,586
Expenditures					
Personnel	217,514	309,634	166,864	130,307	148,107
Operating - 000	16,218	(873)	19,627	-	12,159
Professional Services	23,858	15,632	49,549	6,798	4,375
Supplies & Expenses	26,521	33,830	15,465	10,122	12,736
Fixed Charges	8,026	13,967	15,832	20,401	22,209
Capital Outlay	3,193	29,289	-	-	-
Transfers	-	-	-	11,713	-
Total Expenditures	295,330	401,479	267,337	179,341	199,586
Net Revenue and Expenditures	(69,613)	37,763	50,581	-	-

FTE	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Professionals	1.90	3.00	2.00	1.78	1.70
Technicians/Para-Professionals	1.30	0.50	0.49	-	-
Administrative Support	0.10	-	-	-	-
Total	3.30	3.50	2.49	1.78	1.70

**2013
BUDGET RECOMMENDATION**

14 218 BIRTH TO THREE

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	124,700	124,700	108,336	108,302	122,728
State Aids	97,099	97,677	113,986	79,953	88,837
Public Charge for Services	33,225	16,310	12,787	18,214	42,100
Other Financing Sources	8,516	-	-	-	-
Total Income	263,540	238,687	235,109	206,469	253,665
Expenditures					
Personnel	238,562	179,147	180,526	177,374	225,990
Professional Services	1,268	13,076	40,850	22,794	19,522
Supplies & Expenses	7,954	14,937	21,667	3,913	5,980
Fixed Charges	5,268	5,593	2,992	2,388	2,173
Other Grants Contributions	-	12	-	-	-
Capital Outlay	-	7,321	-	-	-
Total Expenditures	253,052	220,086	246,035	206,469	253,665
Net Revenue and Expenditures	10,488	18,601	(10,926)	-	-
FTE					
Officials/Administration	-				
Professionals	1.00	1.00	2.00	2.00	2.00
Technicians/Para-Professionals	2.00	1.76	-	-	-
Administrative Support	-	-	0.25	-	0.80
Total	3.00	2.76	2.25	2.00	2.80

**2013
BUDGET RECOMMENDATION**

14 221 WIC

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
State Aids	189,064	272,785	222,145	198,867	198,123
Total Income	189,064	272,785	222,145	198,867	198,123
Expenditures					
Personnel	185,863	198,904	189,235	181,223	179,219
Operating - 000	69	-	-	-	-
Professional Services	10,262	20,112	21,106	10,850	11,055
Supplies & Expenses	10,602	16,742	7,067	5,049	5,715
Fixed Charges	57	308	1,911	1,745	2,134
Other Grants Contributions	2,532	320	-	-	-
Capital Outlay	1,687	9,420	-	-	-
Total Expenditures	211,072	245,806	219,319	198,867	198,123
Net Revenue and Expenditures	(22,008)	26,979	2,826	-	-

FTE	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Professionals	1.05	1.30	1.30	1.26	1.36
Technicians/Para-Professionals	0.11	0.20	0.32	0.32	0.10
Administrative Support	0.65	0.65	0.73	1.13	1.20
Skilled Craft/Service Maintenance	0.30	0.40	0.52	-	-
Total	2.11	2.55	2.87	2.71	2.66

**2013
BUDGET RECOMMENDATION**

14 222 PRENATAL CARE

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
State Aids	1,533	-	1,862	-	-
Public Charge for Services	72,719	34,221	54,656	59,824	63,273
Total Income	74,252	34,221	56,518	59,824	63,273
Expenditures					
Personnel	59,667	51,584	71,485	56,399	59,992
Operating - 000	-	58	-	-	-
Professional Services	168	328	61	150	150
Supplies & Expenses	543	1,350	7,912	2,775	2,681
Fixed Charges	-	193	9,708	500	450
Other Grants Contributions	-	550	-	-	-
Capital Outlay	4,369	541	-	-	-
Total Expenditures	64,747	54,604	89,166	59,824	63,273
Net Revenue and Expenditures	9,505	(20,383)	(32,648)	-	-
FTE					
Professionals	0.10	0.10	0.10	0.69	0.70
Technicians/Para-Professionals	0.50	0.60	0.60	-	-
Administrative Support	0.05	0.05	0.05	0.05	0.05
Total	0.65	0.75	0.75	0.74	0.75

**2013
BUDGET RECOMMENDATION**

14 223 TOBACCO COALITION

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
State Aids	55,390	149,047	166,655	132,129	132,157
Intergovernmental Revenue	36,954	12,773	-	-	21,307
Total Income	92,344	161,820	166,655	132,129	153,464
Expenditures					
Personnel	68,993	106,157	115,158	118,797	116,563
Operating - 000	-	15,610	9,860	-	-
Professional Services	-	25,875	22,776	8,557	11,088
Supplies & Expenses	346	4,100	3,878	3,910	2,843
Fixed Charges	-	4,592	25,279	865	1,575
Other Grants Contributions	335	137	925	-	21,395
Capital Outlay	-	1,817	-	-	-
Total Expenditures	69,674	158,288	177,876	132,129	153,464
Net Revenue and Expenditures	22,670	3,532	(11,221)	-	-
FTE					
Professionals	0.6	0.6	1.7	1.58	1.65
Total	0.6	0.6	1.7	1.58	1.65

**2013
BUDGET RECOMMENDATION**

14 224 REPRODUCTIVE HEALTH

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
State Aids	49,952	48,018	45,537	40,983	45,537
Public Charge for Services	172,670	197,787	183,160	176,513	178,706
Other Financing Sources	-	-	-	-	25,000
Total Income	222,622	245,805	228,697	217,496	249,243
Expenditures					
Personnel	137,335	139,872	161,209	156,296	160,823
Professional Services	2,617	2,491	2,840	10,985	10,925
Supplies & Expenses	60,524	58,163	45,059	47,665	49,865
Fixed Charges	1,012	816	2,511	2,550	2,630
Capital Outlay	700	625	55,847	-	25,000
Total Expenditures	202,188	201,967	267,466	217,496	249,243
Net Revenue and Expenditures	20,434	43,838	(38,769)	-	-
FTE					
Professionals	1.0	1.0	1.0	1.50	1.50
Technicians/Para-Professionals	0.5	0.5	0.4	-	-
Administrative Support	0.8	0.6	0.8	0.80	0.80
Total	2.3	2.1	2.2	2.30	2.30

**2013
BUDGET RECOMMENDATION**

14 226 IMMUNIZATION

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	5,525	5,425	1,704	-	-
State Aids	-	1,331	10,615	-	-
Public Charge for Services	50,225	48,605	52,120	54,861	52,920
Other Financing Sources	974	-	-	-	-
Total Income	56,724	55,361	64,439	54,861	52,920
Expenditures					
Personnel	16,981	40,531	22,993	27,525	26,014
Professional Services	998	4,558	1,797	2,108	3,035
Supplies & Expenses	25,767	24,977	22,958	25,146	23,343
Fixed Charges	24	42	310	82	528
Capital Outlay	-	128	-	-	-
Total Expenditures	43,770	70,236	48,058	54,861	52,920
Net Revenue and Expenditures	12,954	(14,875)	16,381	-	-
FTE					
Professionals	-	-	-	0.26	0.23
Technicians/Para-Professionals	0.1	0.5	0.5	-	-
Administrative Support	0.1	0.1	0.1	0.10	0.10
Total	0.2	0.6	0.6	0.36	0.33

**2013
BUDGET RECOMMENDATION**

14 227 CONSOLIDATED CONTRACT

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
State Aids	64,219	64,844	61,763	55,996	60,632
Total Income	64,219	64,844	61,763	55,996	60,632
Expenditures					
Personnel	63,978	48,483	57,410	51,733	52,669
Operating - 000	(400)	-	-	-	-
Professional Services	7,965	7,794	5,240	900	2,410
Supplies & Expenses	592	211	4,128	1,166	5,155
Fixed Charges	-	-	528	428	398
Other Grants Contributions	2,300	1,562	-	-	-
Capital Outlay	130	195	-	-	-
Total Expenditures	74,565	58,245	67,306	54,227	60,632
Net Revenue and Expenditures	(10,346)	6,599	(5,543)	1,769	-
FTE					
Professionals	-	-	-	0.67	0.72
Technicians/Para-Professionals	0.58	0.55	0.58	0.02	-
Administrative Support	-	0.10	0.12	-	-
Total	0.58	0.65	0.70	0.69	0.72

**2013
BUDGET RECOMMENDATION**

14 228 ENVIRONMENTAL

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	15,450	5,500	-	-	-
Public Charge for Services	139,531	150,398	182,605	166,627	178,843
Other Financing Sources	3,266	-	-	5,504	27,307
Total Income	158,247	155,898	182,605	172,131	206,150
Expenditures					
Personnel	100,538	130,443	139,947	134,806	143,144
Professional Services	2,909	6,151	8,140	7,475	7,675
Supplies & Expenses	11,851	14,479	24,265	13,535	13,347
Fixed Charges	10,945	14,056	14,351	16,315	16,984
Other Grants Contributions	-	627	-	-	-
Capital Outlay	1,050	1,044	-	-	25,000
Total Expenditures	127,293	166,800	186,703	172,131	206,150
Net Revenue and Expenditures	30,954	(10,902)	(4,098)	-	-

FTE	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Professionals	0.95	0.95	0.94	0.94	1.00
Technicians/Para-Professionals	0.50	1.00	1.00	-	-
Administrative Support	-	-	-	1.00	1.00
Total	1.5	2.0	1.94	1.94	2.00

**2013
BUDGET RECOMMENDATION**

14 229 RADON

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
State Aids	7,636	7,635	7,635	9,790	8,135
Total Income	7,636	7,635	7,635	9,790	8,135
Expenditures					
Personnel	5,122	5,333	5,593	5,864	5,555
Professional Services	1,716	1,160	1,121	1,255	1,255
Supplies & Expenses	674	2,193	867	2,616	1,270
Fixed Charges	122	-	54	55	55
Total Expenditures	7,634	8,686	7,635	9,790	8,135
Net Revenue and Expenditures	2	(1,051)	-	-	-
FTE					
Professionals	0.05	0.05	0.06	0.07	-
Total	0.05	0.05	0.06	0.07	-

**2013
BUDGET RECOMMENDATION**

15 601 GOLDEN AGE MANOR

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
Public Charge for Services	7,499,586	7,578,858	7,650,418	7,825,898	8,012,772
Total Income	7,499,586	7,578,858	7,650,418	7,825,898	8,012,772
Expenditures					
Personnel	5,450,702	5,786,529	5,971,298	5,881,716	5,992,940
Operating - 000	2,328,173	2,154,920	2,038,029	1,777,474	1,697,296
Professional Services	9,000	13,000	6,500	13,000	26,475
Supplies & Expenses	522	45	-	5,591	4,057
Fixed Charges	11,884	18,215	32,422	147,010	127,738
Capital Outlay	-	153,297	5,734	-	164,000
Transfers	-	-	-	-	21,677
Total Expenditures	7,800,281	8,126,006	8,053,983	7,824,791	8,034,183
Net Revenue and Expenditures	(300,695)	(547,148)	(403,565)	1,107	(21,411)

FTE	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Officials/Administration	1.00	1.00	1.00	1.00	1.00
Professionals	7.00	7.00	7.00	7.00	7.00
Technicians/Para-Professionals	20.60	21.60	21.60	21.60	21.60
Administrative Support	3.80	3.80	3.80	3.80	4.30
Skilled Craft/Service Maintenance	72.63	72.23	72.23	72.23	72.23
Total	105.03	105.63	105.63	105.63	106.13

**2013
BUDGET RECOMMENDATION**

16 211 HUMAN SERVICES

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	3,602,950	4,060,072	3,846,063	3,666,574	3,663,520
State Aids	5,691,264	4,708,615	4,185,476	3,392,684	3,217,693
Public Charge for Services	1,745,241	1,604,747	1,645,776	1,013,949	1,298,171
Other Financing Sources	178,885	52,849	40,778	44,000	44,000
Total Income	11,218,340	10,426,283	9,718,093	8,117,207	8,223,384
Expenditures					
Personnel	4,620,517	4,660,779	4,655,338	4,648,421	4,743,053
Operating - 000	1,138,919	225,610	6,400	-	-
Professional Services	5,828,260	4,235,031	4,045,599	2,993,080	2,990,683
Supplies & Expenses	141,918	132,572	128,644	172,506	174,947
Fixed Charges	289,296	308,172	284,624	288,631	295,797
Other Grants Contributions	-	797,258	566,222	5,034	-
Capital Outlay	77,385	66,859	31,265	30,535	18,904
Total Expenditures	12,096,295	10,426,281	9,718,092	8,138,207	8,223,384
Net Revenue and Expenditures	(877,955)	2	1	(21,000)	-
FTE					
Officials/Administration	1.00	1.00	1.00	1.00	1.00
Professionals	6.00	6.00	6.00	36.00	37.00
Technicians/Para-Professionals	33.00	34.00	35.00	13.00	12.00
Administrative Support	25.70	26.50	26.50	16.00	16.00
Skilled Craft/Service Maintenance	2.00	2.00	2.00	-	-
Total	67.70	69.50	70.50	66.00	66.00

**2013
BUDGET RECOMMENDATION**

17 101 AGING

SUMMARY	2009 Actual	2010 Actual	2011 Budget	2012 Budget	2013 Budget
Revenues					
General Property Tax	2,750	11,875	11,697	11,697	8,400
Other Financing Sources	-	-	10,168	-	-
Total Income	2,750	11,875	21,865	11,697	8,400
Expenditures					
Personnel	2,923	2,935	2,991	3,287	-
Operating - 000	-	-	8,306	-	-
Supplies & Expenses	435	371	400	-	-
Capital Outlay	-	7,872	-	8,410	8,400
Transfers	-	-	10,168	-	-
Total Expenditures	3,358	11,178	21,865	11,697	8,400
Net Revenue and Expenditures	(608)	697	-	-	-

**2013
BUDGET RECOMMENDATION**

18 101 VETERAN SERVICE OFFICE

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	129,875	134,858	138,486	136,452	139,419
State Aids	20,339	11,500	21,742	16,500	15,000
Other Financing Sources	1,575	-	-	4,536	-
Total Income	151,789	146,358	160,228	157,488	154,419
Expenditures					
Personnel	117,658	122,908	126,609	125,092	127,951
Operating - 000	13,944	4,086	-	-	-
Professional Services	1,235	1,158	1,946	2,135	2,300
Supplies & Expenses	5,204	5,000	6,808	8,375	6,318
Other Grants Contributions	8,950	9,048	16,333	17,350	17,850
Capital Outlay	970	800	-	-	-
Transfers	-	-	-	4,536	-
Total Expenditures	147,961	143,000	151,696	157,488	154,419
Net Revenue and Expenditures	3,828	3,358	8,532	-	-
FTE					
Officials/Administration	1.0	1.0	1.0	1.0	1.0
Administrative Support	1.0	1.0	1.0	1.0	1.0
Total	2.0	2.0	2.0	2.0	2.0

**2013
BUDGET RECOMMENDATION**

19 101 LIBRARY

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	643,400	646,884	697,873	174,948	-
State Aids	-	-	-	-	-
Public Charge for Services	6,098	1,706	2,118	-	-
Library Donations	11,050	24,550	26,969	-	-
Other Financing Sources	700	-	-	52,808	88,207
Total Income	661,248	673,140	726,960	227,756	88,207
Expenditures					
Personnel	148,321	122,116	134,551	158,975	83,732
Operating - 000	490,548	495,697	-	-	-
Professional Services	29,064	4,128	5,395	5,140	3,935
Supplies & Expenses	38,770	28,364	31,638	29,775	540
Other Grants Contributions	-	-	543,719	-	-
Capital Outlay	15,374	16,104	-	-	-
Transfers	-	-	-	52,808	-
Total Expenditures	722,077	666,409	715,303	246,698	88,207
Net Revenue and Expenditures	(60,829)	6,731	11,657	(18,942)	-
FTE					
Officials/Administration	1.0	1.0	1.0	1.0	0.3
Technicians/Para-Professionals	-	-	-	-	-
Administrative Support	1.0	1.2	1.0	1.0	-
Total	2.0	2.2	2.0	2.0	0.25

**2013
BUDGET RECOMMENDATION**

20 101 MUSEUM

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	18,000	17,800	17,533	17,533	17,533
Total Income	18,000	17,800	17,533	17,533	17,533
Expenditures					
Operating - 000	-	-	-	-	-
Professional Services	35,612	19,910	16,500	17,533	17,533
Total Expenditures	35,612	19,910	16,500	17,533	17,533
Net Revenue and Expenditures	(17,612)	(2,110)	1,033	-	-

**2013
BUDGET RECOMMENDATION**

21 101 EXTENSION

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	253,450	253,590	254,248	248,175	255,036
State Aids	18,952	2,218	-	6,753	6,753
License & Fees	-	-	-	-	10
Public Charge for Services	486	3,257	6,223	8,382	11,150
Intergovernmental Revenue	-	-	52	500	500
Donations	9,325	8,315	-	-	-
Other Financing Sources	1,475	-	-	-	-
Total Income	283,688	267,380	260,523	263,810	273,449
Expenditures					
Personnel	97,260	98,386	84,077	98,134	103,570
Operating - 000	20,468	24,644	-	-	-
Professional Services	125,287	123,141	132,925	133,226	138,119
Supplies & Expenses	29,762	23,751	28,930	32,450	31,760
Capital Outlay	3,350	2,975	-	-	-
Total Expenditures	276,127	272,897	245,932	263,810	273,449
Net Revenue and Expenditures	7,561	(5,517)	14,591	-	-
FTE					
Administrative Support	1.80	1.80	1.80	1.80	1.80
Total	1.80	1.80	1.80	1.80	1.80

**2013
BUDGET RECOMMENDATION**

22 101 LAND & WATER

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	285,725	333,590	340,256	339,394	333,647
State Aids	296,340	266,181	262,258	250,664	208,200
License & Fees	18,170	18,840	19,070	17,800	18,100
Public Charge for Services	28,015	18,422	20,129	19,700	34,210
Intergovernmental Revenue	53,723	36,609	37,888	50,500	26,470
Miscellaneous	6,481	4,399	6,660	7,000	2,000
Other Financing Sources	12,600	-	-	-	-
Total Income	701,054	678,041	686,261	685,058	622,627
Expenditures					
Personnel	562,106	514,846	553,154	579,073	525,377
Operating - 000	-	-	-	-	-
Professional Services	120,308	66,530	92,088	63,285	48,150
Supplies & Expenses	48,955	50,372	47,240	52,600	49,000
Other Grants Contributions	30	1,911	60	100	100
Capital Outlay	6,179	4,512	-	-	-
Transfers	-	-	-	-	-
Total Expenditures	737,578	638,171	692,542	695,058	622,627
Net Revenue and Expenditures	(36,524)	39,870	(6,281)	(10,000)	-
FTE					
	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Officials/Administration	1.0	1.0	1.0	1.0	1.0
Professionals	2.0	2.0	2.0	2.0	1.0
Technicians/Para-Professionals	4.8	4.8	4.8	5.0	5.0
Administrative Support	1.0	1.0	1.0	1.0	1.0
Total	8.8	8.8	8.8	9.0	8.0

**2013
BUDGET RECOMMENDATION**

23 602 LIME

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
Public Charge for Services	439,409	466,863	717,178	565,300	565,300
Total Income	439,409	466,863	717,178	565,300	565,300
Expenditures					
Personnel	199,100	245,777	231,577	251,560	264,031
Operating - 000	119,106	(3,669)	243,144	-	-
Professional Services	96,915	95,100	96,722	107,915	121,125
Supplies & Expenses	51,042	86,818	91,022	65,748	83,414
Fixed Charges	129,799	122,111	112,186	5,930	5,932
Other Grants Contributions	23,874	-	-	-	-
Capital Outlay	2,467	633	1,063	85,000	100,000
Total Expenditures	622,303	546,770	775,714	516,153	574,502
Net Revenue and Expenditures	(182,894)	(79,907)	(58,536)	49,147	(9,202)

FTE	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Officials/Administration	1.00	1.00	1.00	1.00	1.00
Technicians/Para-Professionals	1.00	1.00	1.00	1.00	1.00
Administrative Support	1.00	1.00	-	-	-
Skilled Craft/Service Maintenance	2.38	2.38	2.38	1.23	1.99
Total	5.38	5.38	4.38	3.23	3.99

**2013
BUDGET RECOMMENDATION**

24 101 LAND INFORMATION

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	227,750	224,517	366,587	381,692	346,245
State Aids	175,278	128,025	4,444	23,500	300
License & Fees	236,254	224,924	206,404	248,000	248,000
Public Charge for Services	83,527	83,111	115,272	130,000	130,000
Intergovernmental Revenues	39,335	16,270	11,405	15,000	23,000
Other Financing Sources	3,225	61,475	2,350	28,921	20,921
Total Income	765,369	738,322	706,462	827,113	768,466
Expenditures					
Personnel	693,764	691,289	702,574	762,612	707,466
Operating - 000	-	45	-	-	-
Professional Services	68,729	172,476	56,892	18,530	38,450
Supplies & Expenses	34,950	22,462	20,197	22,750	20,350
Fixed Charges	2,291	2,399	1,920	2,300	2,200
Capital Outlay	21,660	27,425	-	-	-
Transfers	-	-	-	20,921	-
Total Expenditures	821,394	916,096	781,583	827,113	768,466
Net Revenue and Expenditures	(56,025)	(177,774)	(75,121)	-	-
FTE					
Officials/Administration	1.0	1.0	1.0	1.00	1.00
Professionals	3.0	3.0	3.0	4.00	3.00
Technicians/Para-Professionals	4.0	4.0	5.0	4.00	4.00
Administrative Support	1.0	1.0	1.0	1.00	1.00
Skilled Craft/Service Maintenance	1.0	1.0	-	-	-
Total	10.0	10.0	10.0	10.0	9.0

**2013
BUDGET RECOMMENDATION**

24 806 WI FUND SEPTIC SYSTEM

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
State Aids	16,217	5,850	15,235	10,000	10,000
Total Income	16,217	5,850	15,235	10,000	10,000
Expenditures					
Operating - 000	16,217	5,850	15,235	10,000	-
Other Grants Contributions					10,000
Total Expenditures	16,217	5,850	15,235	10,000	10,000
Net Revenue and Expenditures	-	-	-	-	-

**2013
BUDGET RECOMMENDATION**

26 101 FAIR

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	38,100	23,100	22,750	22,750	22,748
Total Income	38,100	23,100	22,750	22,750	22,748
Expenditures					
Professional Services	25,241	12,384	11,336	11,750	11,723
Fixed Charges	-	-	25	-	25
Other Grants Contributions	11,000	10,877	11,000	11,000	11,000
Transfers	-	3,221	-	-	-
Total Expenditures	36,241	26,482	22,361	22,750	22,748
Net Revenue and Expenditures	1,859	(3,382)	389	-	-

**2013
BUDGET RECOMMENDATION**

27 101 CORP COUNSEL/CHILD SUPPORT

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	154,450	221,332	239,723	247,742	249,589
State Aids	426,293	458,153	442,261	441,425	452,207
Public Charge for Services	4,144	2,401	2,254	2,410	10,730
Other Financing Sources	6,600	-	-	-	-
Total Income	591,487	681,886	684,238	691,577	712,526
Expenditures					
Personnel	605,600	629,697	647,049	639,187	663,246
Professional Services	19,068	7,673	19,445	26,730	25,165
Supplies & Expenses	21,193	20,709	16,763	23,060	21,515
Fixed Charges	2,843	2,166	2,190	2,600	2,600
Capital Outlay	19,965	18,225	-	-	-
Total Expenditures	668,669	678,470	685,447	691,577	712,526
Net Revenue and Expenditures	(77,182)	3,416	(1,209)	-	-
FTE					
Officials/Administration	1.00	1.00	1.00	1.00	1.00
Professionals	1.00	1.00	1.00	1.00	1.00
Technicians/Para-Professionals	-	-	-	6.00	6.00
Administrative Support	7.00	7.00	7.00	1.00	1.00
Total	9.00	9.00	9.00	9.00	9.00

**2013
BUDGET RECOMMENDATION**

28 101 FORESTER

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	(80,725)	(105,325)	(91,235)	(90,796)	(90,721)
State Aids	25,944	33,209	39,047	39,213	39,022
Public Charge for Services	98,439	139,974	97,147	156,360	160,055
Sale of Forest Land	98,000	-	-	-	-
Other Financing Sources	-	-	-	12,621	-
Total Income	141,658	67,858	44,959	117,398	108,356
Expenditures					
Personnel	-	48,140	70,040	70,859	74,577
Operating - 000	98,001	-	-	-	-
Professional Services	48,795	8,610	4,176	2,700	1,025
Supplies & Expenses	18,690	25,115	20,791	24,218	32,754
Capital Outlay	400	2,825	-	7,000	-
Transfers	-	-	-	12,621	-
Total Expenditures	165,886	84,690	95,007	117,398	108,356
Net Revenue and Expenditures	(24,228)	(16,832)	(50,048)	-	-
FTE					
Professionals	-	1.0	1.0	1.0	1.0
Total	-	1.0	1.0	1.0	1.0

**2013
BUDGET RECOMMENDATION**

28 241 FORESTER

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
Other Taxes	53,891	7,730	40,274	-	-
State Aids	8,223	8,223	8,223	8,223	8,223
Total Income	62,114	15,953	48,497	8,223	8,223
Expenditures					
Operating - 000	55,329	7,730	40,274	-	-
Professional Services	4,561	3,684	500	500	500
Supplies & Expenses	3,036	8,319	-	-	7,723
Fixed Charges	-	-	452	-	-
Other Grants Contributions	-	-	-	-	-
Capital Outlay	940	-	-	-	-
Total Expenditures	63,866	19,733	41,226	500	8,223
Net Revenue and Expenditures	(1,752)	(3,780)	7,271	7,723	-

**2013
BUDGET RECOMMENDATION**

29 701 HIGHWAY

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	3,085,491	2,994,898	2,975,222	2,995,771	3,095,771
Bridge Aid	32,240	10,095	42,125	19,623	-
State Aids	1,270,752	1,126,156	1,344,753	1,279,348	1,312,359
Intergovernmental Revenue	2,620,917	2,010,379	2,115,104	1,900,972	1,912,172
Salvage/Admin Fees/Permits/Handeling Charges	44,981	50,617	54,701	39,300	39,775
Other Financing Sources	1,183,578	1,122,589	-	250,000	-
Total Income	8,237,959	7,314,734	6,531,905	6,485,014	6,360,077
Expenditures					
Personnel	2,432,399	2,511,698	2,585,860	2,563,457	2,508,376
Operating - 000	1,266,002	1,279,294	1,765,840	1,157,765	1,182,829
Professional Services	298,144	260,597	294,022	263,670	289,320
Supplies & Expenses	2,624,564	2,954,977	1,948,187	1,888,000	1,937,952
Fixed Charges	88,784	84,013	91,333	90,235	101,350
Interest on Bonds	2,912	3,754	2,263	700	-
Other Grant Contributions	-	-	-	600	-
Capital Outlay	67,560	32,789	42,125	19,623	-
Transfers	187,766	350,523	410,268	509,950	340,250
Total Expenditures	6,968,131	7,477,645	7,139,898	6,494,000	6,360,077
Net Revenue and Expenditures	1,269,828	(162,911)	(607,993)	(8,986)	-
FTE					
Officials/Administration	1.00	1.00	1.00	1.00	1.00
Professionals	4.00	4.00	4.00	4.00	4.00
Technicians/Para-Professionals	2.00	2.00	2.00	2.00	2.00
Administrative Support	1.20	1.20	1.00	1.00	1.00
Skilled Craft/Service Maintenance	31.15	30.00	30.00	31.15	29.16
Total	39.35	38.20	38.00	39.15	37.16

**2013
BUDGET RECOMMENDATION**

30 101 ADMINISTRATION

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	506,125	508,987	(3,029,689)	(2,959,755)	(3,068,124)
Other Taxes	-	(1,970)	805,488	766,120	766,120
State Aids	-	-	700,189	590,108	590,400
Public Charge for Services	720	-	3,890	3,000	3,000
Administration's Car	3,376	3,620	4,191	3,000	-
Miscellaneous	-	-	351,528	349,886	347,867
Other Financing Sources	7,800	178,004	2,324,977	2,315,788	2,447,614
Total Income	518,021	688,641	1,160,574	1,068,147	1,086,877
Expenditures					
Personnel	423,747	447,793	652,043	644,395	592,778
Operating - 000	-	-	-	(55,196)	-
Professional Services	65,629	55,777	74,067	140,515	172,059
Supplies & Expenses	9,812	5,554	10,758	16,725	13,440
Fixed Charges	1,354	2,415	185,275	290,850	291,600
Other Grants Contributions	-	-	190	-	3,000
Capital Outlay	3,983	3,099	7,993	-	-
Transfers	-	-	-	195,858	289,000
Total Expenditures	504,525	514,638	930,326	1,233,147	1,361,877
Net Revenue and Expenditures	13,496	174,003	230,248	(165,000)	(275,000)
FTE					
Officials/Administration	1.0	1.0	1.0	1.0	1.0
Professionals	-	-	-	2.0	2.0
Technicians/Para-Professionals	1.0	1.0	1.0	-	-
Administrative Support	3.8	3.8	4.0	3.0	3.0
Total	5.8	5.8	6.0	6.0	6.0

**2013
BUDGET RECOMMENDATION**

30 301 ADMINISTRATION - DEBT

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	3,342,225	3,681,957	3,829,513	4,094,142	4,173,969
Miscellaneous	370,769	350,000	-	-	-
Other Financing Sources	89,416	30,000	40,000	40,000	40,000
Total Income	3,802,410	4,061,957	3,869,513	4,134,142	4,213,969
Expenditures					
Fixed Charges	3,802,410	4,061,957	3,907,369	-	-
Debt Service	-	-	-	4,134,142	4,213,696
Total Expenditures	3,802,410	4,061,957	3,907,369	4,134,142	4,213,969
Net Revenue and Expenditures	-	-	(37,856)	-	-

**2013
BUDGET RECOMMENDATION**

30 203 ADMINISTRATION - SALES TAX

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
Sales Tax	2,178,514	178,003	2,365,174	2,250,000	2,350,000
Total Income	2,178,514	178,003	2,365,174	2,250,000	2,350,000
Expenditures					
Operating - 000	2,178,514	2,100,000	2,200,000	2,250,000	2,350,000
Total Expenditures	2,178,514	2,100,000	2,200,000	2,250,000	2,350,000
Net Revenue and Expenditures	-	(1,921,997)	165,174	-	-

**2013
BUDGET RECOMMENDATION**

30 102 ADMINISTRATION - CONTINGENCY

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
Other Financing Sources	339,868	-	100,000	165,000	-
Total Income	339,868	-	100,000	165,000	-
Expenditures					
Operating - 000	493,277	-	65,230	-	-
Total Expenditures	493,277	-	65,230	-	-
Net Revenue and Expenditures	(153,409)	-	34,770	165,000	-

**2013
BUDGET RECOMMENDATION**

30 110 ASSET PROTECTION FUND

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
Other Financing Sources				-	267,828
Total Income	-	-	-	-	267,828
Expenditures					
Professional Services	-	-	-	-	339,138
Capital Outlay	-	-	-	-	409,751
Total Expenditures	-	-	-	-	748,889
Net Revenue and Expenditures	-	-	-	-	(481,061)

**2013
BUDGET RECOMMENDATION**

30 120 EMPLOYEE RETIREMENT FUND

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
Other Financing Sources	-	-	-	-	125,000
Total Income	-	-	-	-	125,000
Expenditures					
Personnel					
Operating - 000	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenue and Expenditures	-	-	-	-	125,000

**2013
BUDGET RECOMMENDATION**

30 107 ADMINISTRATION - ACT 150 LIBRARY

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	-	-	-	535,762	578,713
Total Income	-	-	-	535,762	578,713
Expenditures					
Other Grants Contributions				535,762	578,713
Total Expenditures	-	-	-	535,762	578,713
Net Revenue and Expenditures	-	-	-	-	-

**2013
BUDGET RECOMMENDATION**

32 101 INFORMATION TECHNOLOGIES

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	516,800	517,784	521,360	582,316	583,322
Intergovernmental Revenue	124,000	110,970	123,915	126,190	154,925
Total Income	640,800	628,754	645,275	708,506	738,247
Expenditures					
Personnel	359,258	365,674	375,203	440,536	465,872
Operating - 000	-	-	-	-	-
Professional Services	44,359	14,722	223,406	224,120	240,750
Supplies & Expenses	6,364	7,096	50,752	43,850	31,625
Capital Outlay	165,937	209,568	-	-	-
Total Expenditures	575,918	597,060	649,361	708,506	738,247
Net Revenue and Expenditures	64,882	31,694	(4,086)	-	-
FTE					
Officials/Administration	1.0	1.0	1.0	1.0	1.0
Professionals	1.0	1.0	1.0	1.0	1.0
Technicians/Para-Professionals	2.0	2.0	2.0	3.0	3.0
Total	4.0	4.0	4.0	5.0	5.0

**2013
BUDGET RECOMMENDATION**

34 101 EMPLOYEE RELATIONS

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	257,650	261,641	269,468	273,849	269,544
Public Charge for Services	3,052	2,775	3,705	-	-
Other Financing Sources	8,902	17,271	21,488	29,264	27,677
Total Income	269,604	281,687	294,661	303,113	297,221
Expenditures					
Personnel	238,122	252,030	260,287	260,649	273,483
Operating - 000	5,218	3,943	-	-	-
Professional Services	1,846	16,060	2,761	1,900	7,475
Supplies & Expenses	7,159	7,354	6,089	8,200	8,963
Fixed Charges	3,313	2,415	3,471	3,100	3,300
Other Grants Contributions	-	-	-	-	4,000
Capital Outlay	2,490	1,600	1,550	-	-
Transfers	-	-	-	29,264	-
Total Expenditures	258,148	283,402	274,158	303,113	297,221
Net Revenue and Expenditures	11,456	(1,715)	20,503	-	-
FTE					
Officials/Administration	1.0	1.0	1.0	1.0	1.0
Professionals	1.0	1.0	1.0	1.0	1.0
Administrative Support	1.0	1.0	1.0	1.0	1.0
Total	3.0	3.0	3.0	3.0	3.0

**2013
BUDGET RECOMMENDATION**

34 721 HEALTH INSURANCE

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
Intergovernmental Charges	4,691,805	4,538,239	5,320,220	5,507,201	6,057,921
Interest/Insurance Recoveries	431,484	867,321	307,754	543,764	436,713
Total Income	5,123,289	5,405,560	5,627,974	6,050,965	6,494,634
Expenditures					
Operating - 000	5,706,656	6,193,790	5,869,800	-	-
Professional Services	-	-	-	6,050,965	6,494,634
Total Expenditures	5,706,656	6,193,790	5,869,800	6,050,965	6,494,634
Net Revenue and Expenditures	(583,367)	(788,230)	(241,826)	-	-

**2013
BUDGET RECOMMENDATION**

36 212 ADRC

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
General Property Tax	35,250	-	-	-	111,653
State Aids	458,340	638,530	690,906	707,356	1,360,658
Public Charge for Services	-	-	-	-	150,000
Total Income	493,590	638,530	690,906	707,356	1,622,311
Expenditures					
Personnel	307,348	437,677	463,233	450,830	809,646
Operating - 000	35,250	-	-	-	-
Professional Services	99,207	125,797	136,921	7,555	90,750
Supplies & Expenses	25,776	29,725	37,331	38,071	248,669
Fixed Charges	-	4,870	4,839	18,010	36,260
Other Grants Contributions	-	-	-	192,890	436,986
Capital Outlay	30,659	35,768	39,573	-	-
Total Expenditures	498,240	633,837	681,897	707,356	1,622,311
Net Revenue and Expenditures	(4,650)	4,693	9,009	-	-

FTE	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Officials/Administration	1.00	1.00	1.00	1.00	1.00
Professionals	4.00	4.00	4.00	4.00	6.00
Administrative Support	1.00	1.00	1.00	1.00	3.00
Skilled Craft/Service Maintenance	-	-	-	-	2.65
Total	6.00	6.00	6.00	6.00	12.65

Polk County General Fund

Percent of
General Fund

31.2%

26%

Unassigned Fund Balance at year end 2012

2011 audit unassigned fund balance	\$7,254,080
Fund Balance used - 2012 budget	(1,113,550)
2012 expected fund balance	<u>\$6,140,530</u>

Unassigned fund balance used - 2013 budget

2012 expected fund balance	\$6,140,530
Asset Protection and Internal Investment Fund	(150,000)
Retirement Fund	(125,000)

25%

2013 total unassigned fund balance **\$5,865,530**

Assigned Fund Balance - 2013 Budget

Register of Deed Redaction Project	10,000
Law Enforcement Federal Forfeiture	42,809
Library	88,207
Land Information	20,921
Employee Recognition Fund	14,000
Employee Relations Consulting	6,000
Total assigned Fund Balance - 2013 budget	<u>\$181,937</u>

Total Fund Balance used in 2013 Budget **\$456,937**

2011 Fund Balance used in 2012 budget

600,000	Asset/Internal Investment Fund
300,000	Retirement Fund
165,000	Contingency Fund
10,000	Land/Water Department
38,550	Family Court Commissioner
\$1,113,550	

**2013
BUDGET**

2011 - 2013 SUMMARY AND 2014 - 2015 FORWARD ESTIMATES

SUMMARY	2011 Actual	2012 Budget	2013 Budget	2014 Projection	2015 Projection
Revenues					
General Property Tax	21,020,119	20,991,492	20,989,554	21,000,000	21,000,000
Other Taxes	915,946	826,120	826,220	840,000	860,000
State Aids	9,973,006	8,624,982	8,656,122	8,700,000	8,800,000
License & Fees	274,987	316,035	326,435	330,000	340,000
Fines and Forfeitures	280,416	251,100	241,850	230,000	220,000
Public Charge for Services	12,053,442	12,370,451	12,799,133	13,200,000	13,600,000
Intergovernmental Revenue	7,770,035	7,724,883	8,295,248	8,800,000	9,200,000
Misc Revenue	894,982	1,017,050	874,505	875,000	875,000
Other Financing Sources	2,544,743	3,184,185	3,191,363	3,300,000	3,350,000
Total Income	56,727,676	55,306,298	56,200,430	57,275,000	58,245,000
Expenditures					
Personnel	27,270,393	29,434,035	29,419,301	30,400,000	31,300,000
Operating - 000	11,898,995	2,860,420	2,892,284	2,900,000	2,900,000
Professional Services	7,474,404	12,163,462	13,040,009	13,300,000	13,600,000
Supplies & Expenses	3,669,389	3,765,091	3,713,076	3,850,000	4,200,000
Fixed Charges	4,764,752	963,036	962,582	980,000	1,000,000
Debt service	2,263	4,134,842	4,213,969	4,200,000	3,900,000
Grants and Contributions	865,075	514,806	718,513	725,000	725,000
Capital Outlay	483,865	404,724	985,306	600,000	600,000
Transfers	410,268	1,413,414	970,564	600,000	600,000
Total Expenditures	56,839,404	55,653,830	56,915,604	57,555,000	58,825,000
Net Revenue and Expenditures	(111,728)	(347,532)	(715,174)	(280,000)	(580,000)

Note: 2014 and 2015 negative balance is without any policy or programmatic changes and also includes scheduled use of fund balance. See accompanying text for explanation and assumptions.

Notes on 2014 – 2015 Forward Estimates

The 2014-15 projections assume that the present slow economic recovery continues, with growth in real GDP of about two percent per year in both years. The housing market is also expected to continue its recovery, with housing starts passing the one million unit mark in 2014 (although still well below the pre-recessionary peak of 1.8 million starts). Consumer spending is expected to be slow, however, rising at only one percent per year, limiting the County's sales tax growth. Given recent announcements by the Federal Reserve Board, interest rates are also expected to remain at historical lows, inching up only slightly starting in late 2014. On the expenditure side, inflation remains quite low, with the Consumer Price Index stuck at 2 - 2.5% annual rate throughout the forecast period, as is the employment cost index. Finally, energy cost increases are expected to be modest, with the price of crude oil rising only 5-6% beginning in 2014.

As a consequence, Polk County government's financial outlook appears to be tight, but manageable. Although revenues are likely to grow by only about one percent per year, presuming a frozen levy and modest growth in other revenues due to a recovering economy and better performance by Golden Age Manor, expenditures too are likely to increase slowly, in part due to some of the cost saving measures proposed for this year. There is an overall mismatch between revenues and expenditures, in part because of continued repayments to the asset/investment fund and reappropriation of those funds, but the gap, at least for 2014, does not appear insurmountable at this point. In 2015, the County's debt service begins to drop, and there may well be an opportunity for further refinancing and savings from that action. Additionally, given that other Wisconsin local governments are already facing fiscal issues, it is likely that the State will need to increase its aid to local governments by that time.

Specifically, the property tax is assumed to remain the same, although it could be increased for new construction and debt service. Other taxes show only slight growth, as do licenses and fees. Miscellaneous revenue – largely rents – remains flat, and other financing sources – largely sales tax – shows only a modest increase. State aids are expected to rise very slowly, given improvement in the State's budget, but any estimate is very risky given the potential for substantial cuts in Federal funding (most State aids are Federal pass through funds). Intergovernmental revenue, largely Highway Department work for State and other local governments and the County's health insurance revenues, is expected to increase significantly with health care costs rising at near double-digit rates. Finally, finances and forfeitures continues its longstanding decline due to a greater State share and difficulties in assessment and collection.

On the expenditure side, personnel costs remain dominated by health insurance cost increases despite a higher employee share and other cost saving measures apparent in the 2013 figure. Professional services (including utilities) show a modest two percent increase, and supplies and expenses are increased slightly more due to a higher rate of expected inflation in energy costs. Debt service is actual amount for both years, and other grants and contributions – payments to outside agencies - remains essentially flat. Fixed charges – generally insurance – rises only slightly, and capital outlay continues at a slightly higher level given the revenue from the asset protection fund.

The gap between revenues and expenditures is affected by the use of funds from the asset protection fund, but also illustrates a likely need for future reductions or other revenue – or both. This will be a focus over the coming months.