

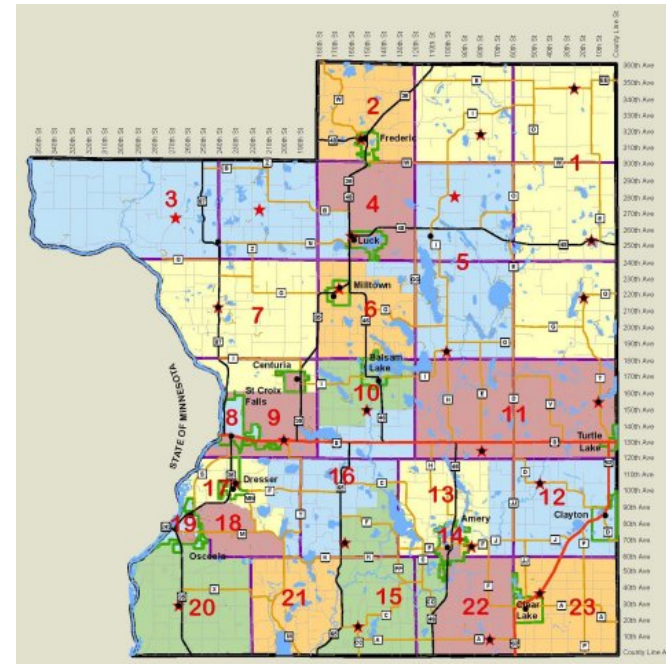
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Annual Operating and Capital Budget  
Calendar Year 4235

Adopted by the Polk County Board of Supervisors  
November 13, 2012



# 2013 Operating and Capital Budget

## Polk County Wisconsin



### Polk County Board of Supervisors

District	Supervisor	District	Supervisor
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2.	William F. Johnson IV	14.	Warren Nelson
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12.	Craig Moriak		

Dana Frey, County Administrator

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## Introduction

January, 2013

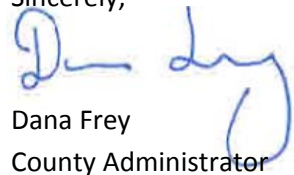
To the Polk County Board of Supervisors and the Citizens of Polk County:

We are pleased to provide you the first comprehensive budget document in the history of Polk County. This document is designed to give you detailed budget information in an accessible format and all in one location. Polk County endeavors to follow the Code of Good Practices on Fiscal Transparency as developed by the International Monetary Fund. Two relevant sections of that code are public availability of information and open budget preparation, execution and reporting. This document, in addition to the Citizens Guide to the 2013 budget (included) and information available on the County's website ([www.co.polk.wi.us/fiscaltransparency](http://www.co.polk.wi.us/fiscaltransparency)) is designed to meet these requirements.

This document is organized in two basic sections. The first provides a summary and overview of the budget process and budget as well as information on the organization of the county and assistance in interpreting the second section, the detailed budget information itself. These data are prepared wherever possible following the Uniform Chart of Accounts recommended by the State of Wisconsin Department of Revenue to help ensure consistency of financial information across departments. The format used in this budget is the same as used in the budget execution reports provided to the County Board and posted on the County's website on a quarterly basis to facilitate comparisons. Greater detail is of course always available for any category as desired. Similarly, the allocation of full-time equivalent (FTE) staffing follows those categories established by the U.S. Equal Employment Opportunity Commission.

I would also like to extend my appreciation to those Polk County staff who have contributed to this document, especially our Finance Department team, as well as the department heads and others who have made this budget process a success.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Dana Frey', is written over the printed name and title.

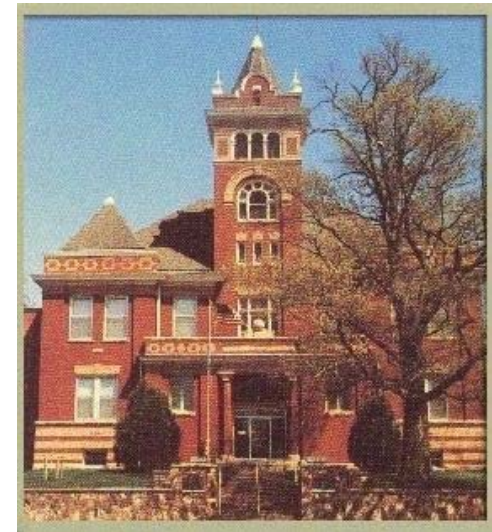
Dana Frey  
County Administrator

## About Polk County



Located in north-west Wisconsin, Polk County was incorporated in 1858 and operates with a County Board/Administrator form of government under Wisconsin statutes. There are 23 members of the Board of Supervisors, elected to two year terms beginning in April, 2012. Located in northwestern Wisconsin, Polk County has a land area of 914 square miles and a population of 44,241 according to the most recent estimates by the State of Wisconsin. Of note is the rural character of the County: despite a population of nearly 45,000 there are no communities within Polk County with a population greater than 3,000. Polk County has a wealth of natural resources with over 400 lakes, the oldest State park in Wisconsin, Interstate State Park, rolling hills, productive farmland, forests and streams, and is bordered on the west by a Federally-designated wild and scenic river.

Easily accessible from a major metropolitan area, Polk County benefits greatly from tourism and from the value added by its seasonal residents, both from their patronage of local businesses and from their investment in lakeshore and recreational property. Over three-fourths of the County's equalized property value is in residential real estate and tourism accounts for a significant share of the County's economy. Polk County also has a strong agricultural economy, producing 8.5 million bushels of corn in 2011 making the County 22<sup>nd</sup> highest of the 72 Wisconsin counties in corn production. Despite its rural nature, Polk County is also a manufacturing hub: according to the U.S. Department of Commerce, manufacturing accounted for 36 percent of total payroll in 2010. Finally, the County is also a retail center, with retail employment accounting for one out of six jobs in that same year. Annex A provides selected demographic and economic statistics.



Polk County Historic Courthouse and Museum

Polk County government provides a full range of standard County services including public health and human services programs; tax assessment and collection; judicial, law enforcement and jail services; the construction and maintenance of highways and infrastructure; recreational facilities; cultural events; and general administrative services. The County also owns and operates a nursing home, Golden Age Manor located in Amery, a Lime Quarry in the County's southeast, a recycling center located in St. Croix Falls, is the major partner in an information center at the County's eastern border designed to facilitate tourism, participates in the County museum located in the original courthouse in Balsam Lake.



## Budget Summary

As prescribed by the budget preparation and execution policy, the 2013 budget (covering the period January 1 through December 31 of 2013) is balanced both in current year terms and structurally over time, is transparent in its incorporation of all funds and assignment of responsibility for all expenditures, contains improved performance information, and follows and implements the policy set by the Polk County Board of Supervisors (County Board). The budget also follows the direction in public financial management set by the County Board: financial restraint in expenditures, a solid budget reserve, adequate funding for capital investments and protection of the infrastructure, and of course at the same time maintaining quality service delivery.

### **Budget process goals and objectives**

A budget process has three basic goals: to improve fiscal discipline and budget transparency, to allocate funds in accord with citizen priorities as set by the County Board, and to improve the effectiveness and efficiency of public expenditures. This budget continues to make progress towards all three goals. Fiscal discipline is improved through assurances of future sustainability and conservative, realistic revenue and expenditure estimates with a detailed line item budget that increasingly follows the State of Wisconsin Uniform Chart of Accounts.<sup>1</sup> Fiscal transparency is enhanced through public information and an open process as well as through the incorporation of all funds in a single budget document, provision of a comprehensive fee schedule, and an annual review and reauthorization of any dedicated accounts or funds. To the greatest extent possible, every dollar is budgeted, incorporated in this budget document, and authorized by the attached annual budget resolution.

#### ***Budget process goals:***

*Do only what we can afford: maintain a structurally balanced budget*

*Do the right things: follow citizen priorities as set by the County Board*

*Do things right: measure and improve effectiveness and efficiency*

---

<sup>1</sup> Annex E contains a standard measure of fiscal discipline, the Public Expenditure and Financial Accountability Public Financial Management assessment. This assessment was developed in 2001 by the World Bank, International Monetary Fund, the European Commission and several national development agencies. Although initially intended for use in developing countries, it provides valuable insights on system performance, and its use has spread to a number of industrialized nations including Norway and Switzerland.



The second objective, following citizen priorities as set by the County Board, is addressed by first identifying those strategic priorities and then linking programs them, as discussed in the section on prioritization immediately following this summary. This also requires a basic program budget, tying expenditures to their purpose, which is provided in the department narratives following. The third objective, efficiency and effectiveness, is addressed through program restructuring and a reduction in staffing needs and by specific initiatives to improve resource utilization in certain areas, generally information and communication technology. In addition, all programs are matched with performance indicators and, for selected programs, an international standard logical framework was prepared showing how program activities link to results sought by the County Board and how progress towards those results can be measured.

### **The budget process**

This budget was developed through a process that began in early 2012. A budget calendar (page 19) was distributed in January and the first set of budget instructions was distributed the following month. A budget ceiling was set for every department equal to their adjusted 2012 amount, that computed by reducing the 2012 base for staffing changes and increased efficiencies and increasing the base as necessary for contractual obligations or other costs determined to be outside of the control of the department. Any discretionary increase above that ceiling was to be submitted as a justification for additional levy on a standard form. Departments submitted an initial budget to administration in June; following, administration met with every department at least once 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 as possible. Following, administration met again with every larger department to consider alternatives and as needed locate offsetting revenue. Every department was also asked to review their fee schedules so as to ensure fees covered the cost of providing the service; where they did not, they were asked to prepare an amendment to the fee schedule for consideration by their governing committee and the full County Board. This fee schedule was presented to the County Board at their August, 2012 meeting and approved for submission as part of the 2013 budget.

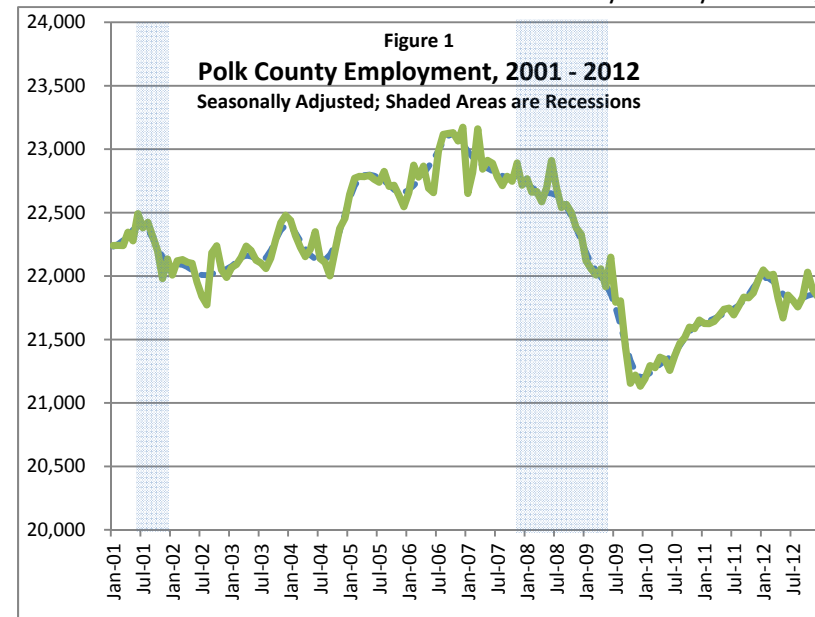
The budget process is designed to provide the maximum opportunity possible for County Board consideration. A strength of county government in Wisconsin is its committee system, a system that can allow for greater review of the policy aspects of budgets than would be possible in full County Board meetings. To facilitate this review, prior to the budget preparation every governing committee undertook a strategic planning exercise to identify issues to be addressed in this or future budgets and each department discussed their budget submissions with their governing committee in July or August. In September and early October administration presented the final budget recommendation to each governing committee, the finance committee, and the entire County Board. Governing committees either recommended that the relevant

department budgets be approved as submitted or recommended amendments to these budgets for consideration by the full County Board at its October or November meetings; these amendments were also reviewed by the finance committee.

### **Summary of the 2013 Budget**

The 2013 budget was developed in an economic environment characterized by high unemployment and still-declining real estate values, although that rate of decline appeared to be slowing. Overall, Polk County equalized values (adjusted for assessment level) were about the same in 2013 as they were in 2005 -- despite millions of dollars in new construction. As a consequence and at County Board direction every effort was made to limit the need for additional property tax revenues; the 2013 budget actually reduced taxes slightly from those levied in 2012 (which were slightly lower than in 2011). However, the economic environment has also resulted in increased need for many county services, especially those relating to children and families. This area is also a policy priority for the County Board and, as a consequence, was one of few areas to obtain additional funding in 2013. Finally, despite high unemployment the County still faces difficulty in recruitment in many areas, especially health-related occupations, as demand for employees in that area remained quite strong throughout the recession. The farm economy has continued to expand, and Polk County has been affected by increased demand for crushed lime (used as a soil additive), with 2012 a record year. The timber industry, however, continues to be negatively affected by the July 2011 windstorm and revenues from sales of timber on County-owned property were substantially reduced in the 2013 budget.

As 2013 is the second year of Wisconsin's biennium, few new legislative changes take effect although the repercussions of Act 10, which limited collective bargaining in the public sector, continue to be felt. Because of the new flexibility allowed by Act 10, the County was able to make substantial changes to the benefits package offered employees so as to make the County more attractive to new employees, including a shift from traditional vacation and sick leave to an expanded paid time off program coupled with disability insurance. Finally, few new regulatory changes will become effective in 2013 with the exception of employer-related provisions of the Affordable Care Act and the continued costs of compliance with HIPAA and HITECH, which regulate the safekeeping of patient health records.

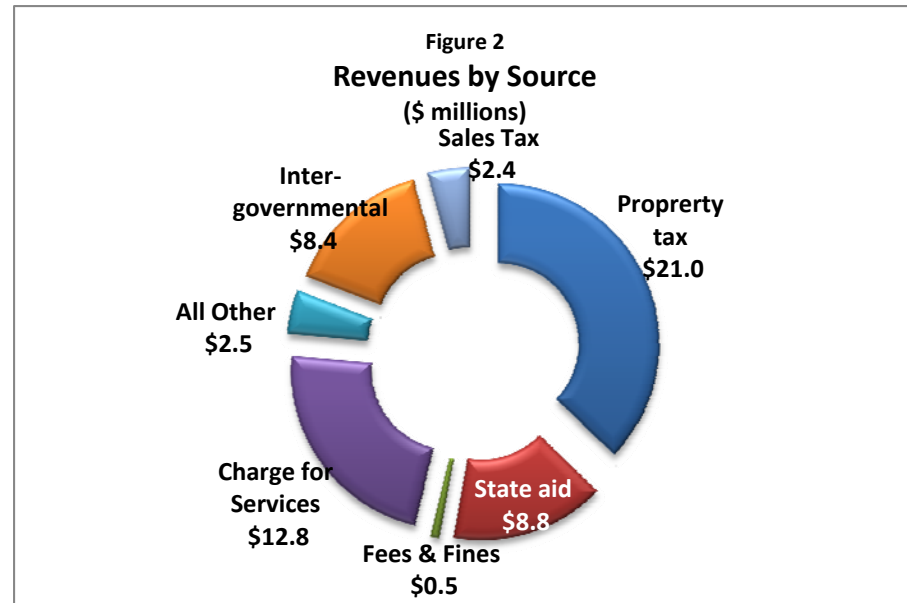


Those short-term factors that had the greatest influence on the 2013 budget were a State-mandated freeze in general property taxes that limited revenues, an increase in debt service due to bonding decisions made a number of years ago, increased costs for health care (the County is self-insured) and other personnel costs, and the need for additional funding to meet highway construction needs. Offsetting these cost increases or limitations were savings due to a decision by the County Board to eliminate funding for the Polk County Library Federation, improved sales tax collections, and greater efficiencies allowing the County to eliminate 5.5 positions, largely through attrition. The department narratives, following, also list major factors affecting the 2013 budget for individual departments.

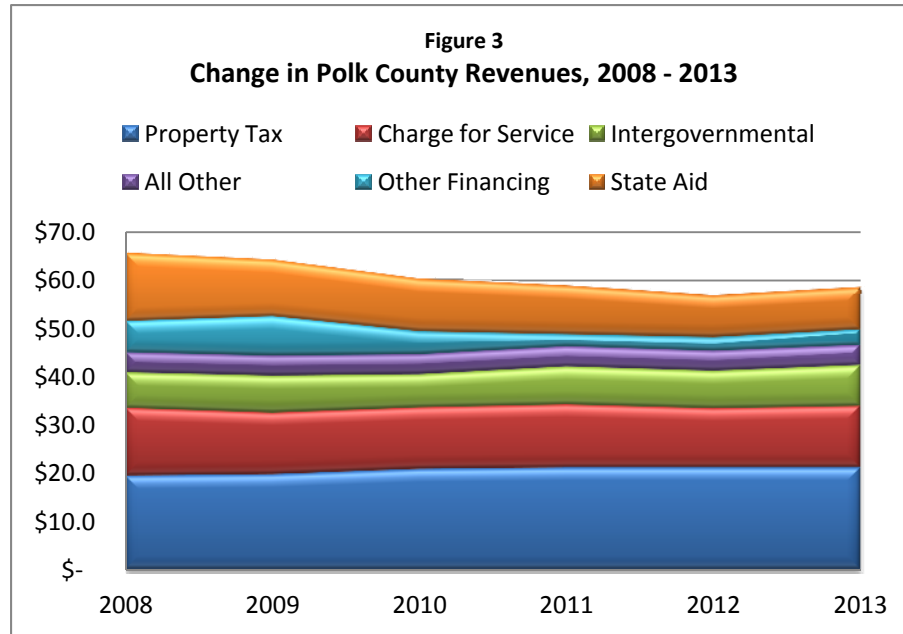
### Revenues

Polk County budgets and reports using a system of modified accrual, meaning that costs generally are reported when incurred and revenues reported when due and measureable, not necessarily when actually received as required by State law. This is intended to provide a clearer picture of actual financial condition to both the public and to policy makers. Most of the adjustments required are relatively minor but, of note, sales tax received in early 2014 from sales occurring in late 2013 are reported in 2013, charges for services performed by the County in 2013 but received within the first three months of 2014 are considered 2013 revenue. This is the same basis of accounting used in all County financial reports, including the quarterly financial reports provided the public and County Board, and County's financial statements and the County's audited comprehensive annual financial report and single audit (see page 27 for more details).

Polk County receives most of its revenue from five sources: general property taxes, aid from the State of Wisconsin (including Federal pass-through funding such as Medical Assistance), public charge for services (the bulk of which is nursing home revenue including Medicaid and Medicare), sales taxes, and intergovernmental revenue, most of which is health insurance revenues. All together, these sources account for about \$53.4 million of the \$56.4 million in total revenue or about 95 percent (see Figure 2).



2013 continues the trend apparent in the last few years as illustrated by Figure 3: frozen property taxes due to the State levy cap, declining state aid, and overall shrinking revenue. The increase in 2013 is only due to increased health insurance premiums (intergovernmental) and improved finances at Golden Age Manor, the nursing home. State aid is also expected to be frozen for most departments, with only the Aging and Disability Resource Center (ADRC) and the Highway Department certified higher amounts. In total 2013 State aid was estimated to be \$8,773,008 and, at 15.5% of total revenues, at its lowest level in recent history. Figure 4 shows State aid as a share of total revenues for the period 2008 through 2013; in dollar terms, this aid fell from \$14 million in 2008 to \$8.8 million in 2013.



Sales tax collections were increased from \$2,250,000 to \$2,350,000 based on a forecast supplied all counties by the University of Wisconsin, reduced slightly due to concern about the area economy illustrated by the mixed employment data shown in Figure 1. The forecast for interest earnings was also reduced substantially to reflect current miniscule interest rates (the annualized August 2012 interest rate paid by the Wisconsin Local Government Investment Pool was 0.15%); the forecast and presumes these low rates continue and that 2013 earnings will equal projected 2012 earnings.

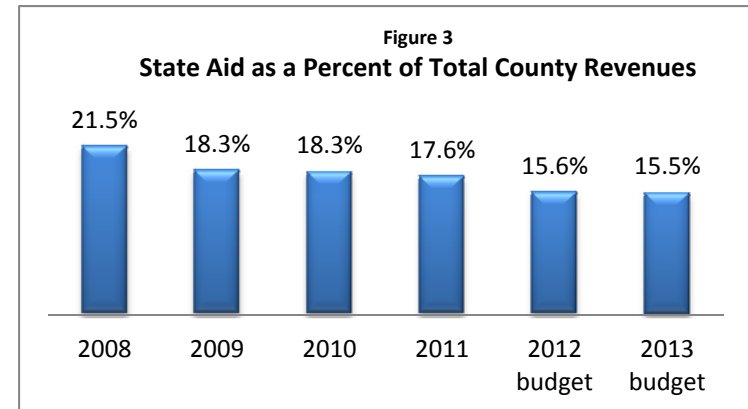
Revenue from charges for service is expected to be about \$500,000 higher than in 2012, more than half of that due to the improved financial outlook for Golden Age Manor, assuming the

current occupancy rate continues, and much of the remainder due to improved collections in Human Services due to new software discussed below and reflecting higher than expected collections in 2012. Intergovernmental revenue is increased \$450,000 due solely to higher health insurance premiums (note also that this is the total increase, spread between employee and employer). It was 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 any transfer. Unless there were changes in rates or expected change in demand, all other revenues are forecast using a three-year average of change in collections.

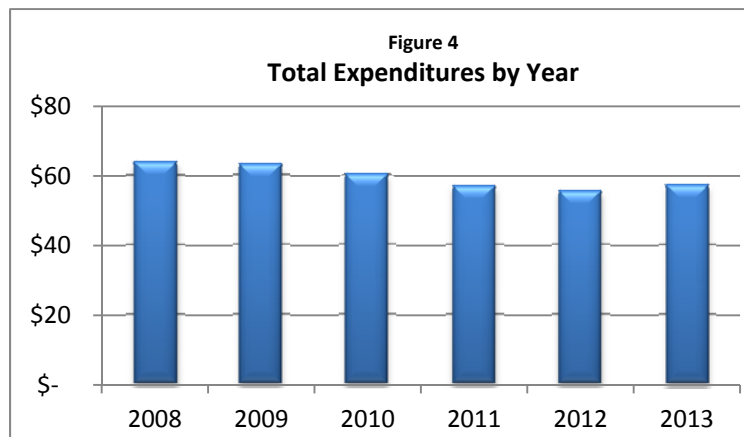
The last dollar levy principle in the budget preparation and execution policy (Annex D) requires that the property tax levy amount follow the assignment of all revenues, effectively making it the resource of last resort in preparing a budget. Once a minimum level of expenditures had

been determined, resources were identified to partially fill the resultant gap; the final figure derived is therefore property tax levy. The 2013 levy was so determined to be \$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. See the glossary for definitions.) 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. Any decline will be more pronounced in towns due to the elimination of the library levy. Because of the overall decline in the County's equalized value the County's tax rate will increase modestly, from \$5.09 per \$1,000 of value to \$5.21, but as this tax rate is applied against a lower value, the County's tax collections will actually decrease very slightly. Further, as the county levy only accounts for about 20 percent of the total, change in school district and town/village/city levies have a far greater impact on the total tax bill.



Total revenues are estimated to be \$56,447,816, a 2.8% increase from the 2012 budget amount, again chiefly due to internal loans, improved finances at Golden Age Manor and higher health insurance premiums; absent these, total revenues would have declined. This total is \$9.1 million or 13.6 percent below the recent peak in 2008. Detail on total revenues and on revenues by source is contained in the summary tables that follow this section (pages 30 through 33).



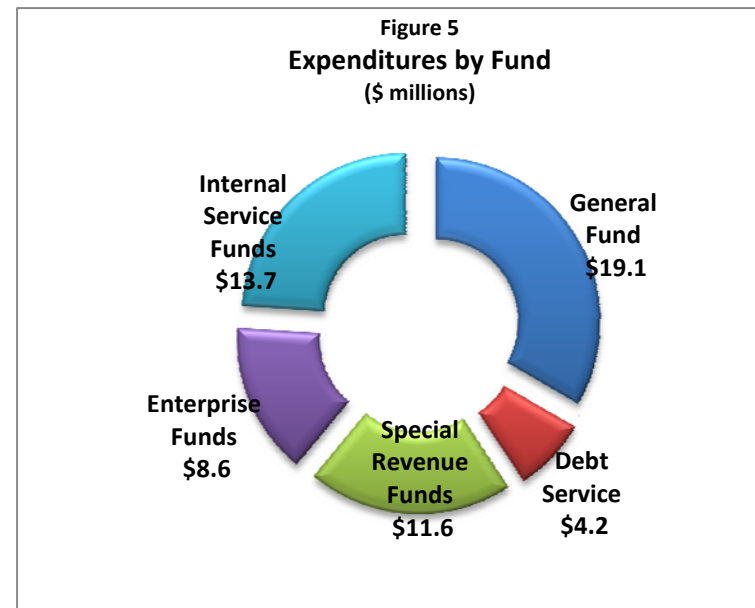
### Expenditures

Total expenditures are budgeted for 2013 at \$57,117,559, 3.3% percent above the 2012 budget amount. Again, this is largely due to loans from the asset and investment fund and health insurance costs, and improved finances at Golden Age Manor; absent these increases expenditures would have declined as well from the previous year (2012). Overall, personnel costs actually decline by a

small amount despite increases in retirement costs, health insurance and salary adjustments. This is solely due to an elimination of a number of positions: overall staffing is reduced by 5.6 full-time equivalent employees (FTE), with decreases in a number of departments including the Library Federation (1.75 FTE) as a result of its closure, Land and Water (1.0 FTE) and Highway Departments (2.0 FTE) due to reorganization, and Land Information (1.0 FTE) and Public Health Departments (1.2 FTE) due to decrease in workload or revenues. All other changes are small adjustments of fraction of an FTE; the sole increase was the Golden Age Manor (Nursing Home) at 0.5 FTE. With the exception of the library, all are or were implemented through attrition. Figure 6 shows expenditures by economic classification and Figure 7 shows number of employees by year for the period 2008 – 2013. Polk County employees a net 33 fewer persons in 2013 than in 2008; this illustrates both the effect of the past recession on County finances and increased efficiency in service provision.

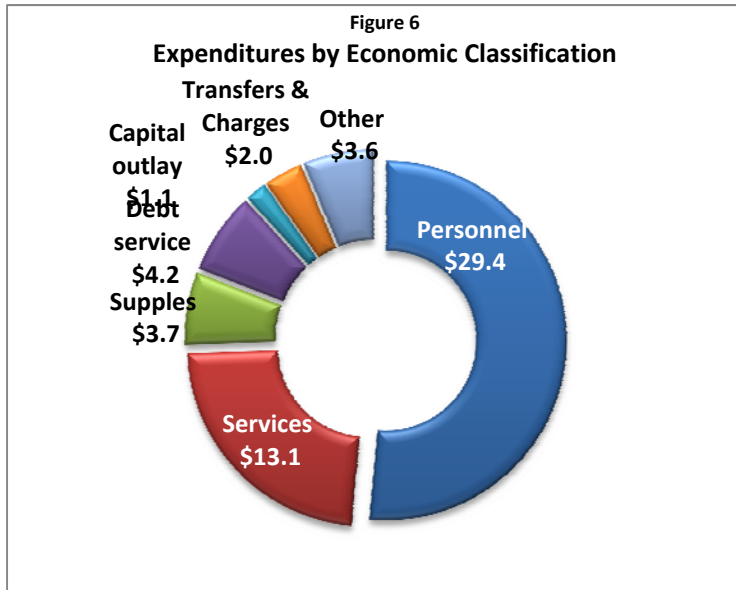
The 2013 budget apportions 27 funds in addition to the General Fund which, at \$19.0 million or 32 percent of total expenditures, is the largest fund. All fund designations follow the State of Wisconsin Uniform Chart of Accounts; Polk County is also in compliance with GASB (Government Accounting Standards Board) Statement 54, which classifies fund balances as to whether they are restricted, committed, assigned, or unassigned. Unless the County Board rules otherwise or State law prevents, all fund balances are transferred to the General Fund at the close of the year and, by policy, reauthorization of every fund committed or assigned by the County Board must be reviewed every year and reauthorized in the annual budget resolution. Figure 5 shows allocation of expenditures by fund; these same data are also presented in Table 5 on page 32. For a more thorough explanation of the County's fund structure and basis of accounting please refer to the section on this topic beginning on page 27.

In addition to expenditures by economic classification, or what goods and services are purchased (Figure 6), and by fund it is considered a good practice to present expenditures by department, function and program.<sup>2</sup> Expenditures by department are covered in considerable detail in the balance of this document and summarized in Tables 8 and 9, following (page 42). The largest departments by expenditure are Human Services (\$8.2



<sup>2</sup> The Organization for Economic Cooperation and Development (OECD) recommends expenditure classification by function, organization, fund, economic category, object or line-item, and program. A line item budget is available from the Department of Administration for any department

million), Golden Age Manor (\$8.0), Law Enforcement (\$7.3) and Highway (\$6.4); by property tax they are Law Enforcement (\$6.8 million), Human Services (\$3.7) and Highway (3.1).

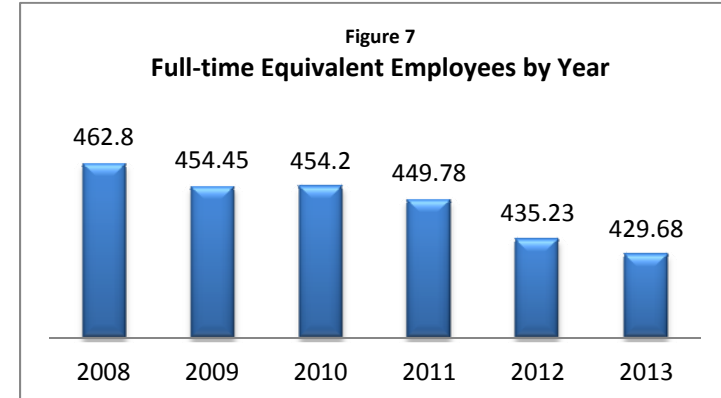


Expenditures by function (following the State of Wisconsin Uniform Chart of Accounts) are summarized in Figure 8 and in Table 4 (page 32). The County's comprehensive annual financial report also includes data on expenditures by functional classification. Historical comparisons are unfortunately affected by past years' data; see text box on page 12. Presenting expenditures by program is more problematic, as Polk County implements a large number of relatively small programs (program is defined as a related set of activities with a common objective and, usually, a common clientele). Further, expenditures by program are far more difficult to determine than by economic classification: some may span more than one department and often expenditures such as staffing costs are applied to more than one program. Without a detailed accounting it is difficult to precisely estimate costs by program.

Until such detailed estimates are available, departments were asked to estimate the share of total expenditures attributable to each program. Each department narrative, following, contains a table of programs implemented by that

department that, among other things, estimates the share of total expenditures for each program. In most cases these allocations are somewhat subjective, but should still be indicative of relative share of overall costs: to determine estimated expenditure amount for a given program, simply multiply the total expenditure on the budget that follows by that percentage.

Table 1, below, lists every program implemented by the County with a cost estimated to exceed \$1 million annually. There are eleven programs that meet this criterion implemented by four departments: Golden Age Manor, Human Services, Law Enforcement and Highway. Please see the individual department narratives for further information including goal of the program and related performance measures. We have also prepared an initial logical framework for





all programs exceeding \$1 million in cost; these frameworks are intended to help identify new performance measures and to indicate how current performance measures integrate with overall program logic. Where possible, these indicators are linked to current measures and, to the extent possible, result and impact measures are incorporated in the program listing table. As this is the first year that such information has been available, most measures are still activity or output measures but, for the longer term, the intent is that result and impact measures also be refined and included.

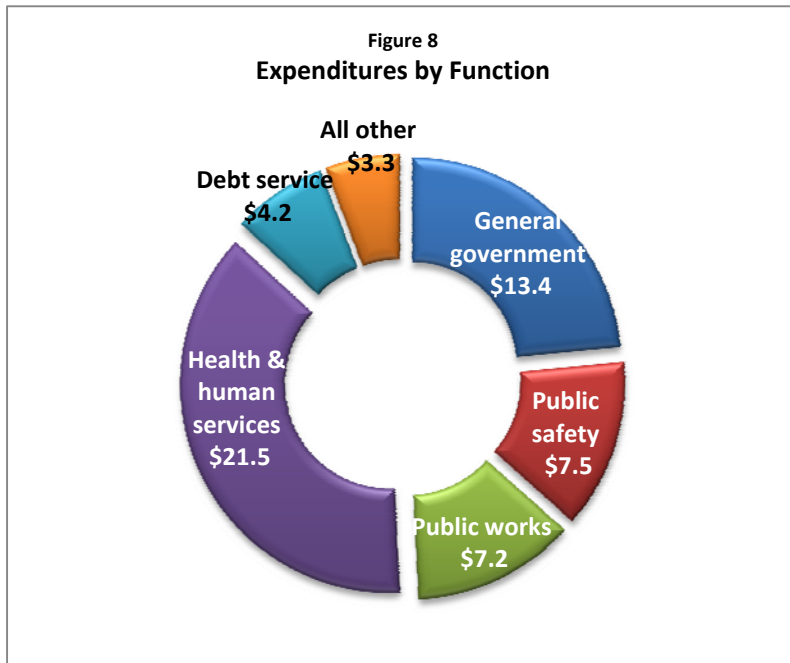


Table 1 Largest Programs Implemented by Polk County Government (\$ millions)		
Department	Program	2013 Budget
Golden Age Manor	Long term care	\$ 5.2
Law Enforcement	Field services	\$ 3.7
Highway	Construction and reconstruction	\$ 3.6
Human Services	Mental Health & Chemical Dependency	\$ 3.5
Human Services	Children and Family Services	\$ 3.1
Highway	Maintenance and repair	\$ 2.9
Law Enforcement	Corrections	\$ 2.5
Golden Age Manor	Rehabilitation	\$ 1.6
Golden Age Manor	Dementia care	\$ 1.2
Human Services	Economic Support	\$ 1.2
Law Enforcement	Emergency Communications	\$ 1.0

A major change in the 2013 budget follows last year's actions by the County Board 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. The 2013 budget increased these funds and uses them to reduce future costs and to eliminate a significant future liability. The asset protection fund was increased from \$600,000 to \$750,000, renamed as the asset protection and internal investment fund, and a net \$575,000 from this fund invested in four projects: one, 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, two, a multi-year contract for Law Enforcement software that will save the County about 20

percent of costs, also to be repaid from the next five annual budgets, three, a loan to the Lime Quarry Department to replace an expensive piece of machinery, to be repaid in two to three years from Lime Quarry revenues, and, four, 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 experience permanent savings from these investments.

The second fund was established to help defray the cost of accumulated sick leave on retirement and in the 2012 budget was set at \$300,000. This fund is increased to \$425,000, an amount believed adequate to fully cover all future costs for this program given the cap on payments and other changes adopted as part of reform of the personnel system. This action, combined with other changes in method of payment (from taxable to nontaxable) will result in savings of perhaps \$30,000 to \$40,000 annually.

Major cost increases continued to follow past patterns: debt service increased again by \$80,000 because of past issues. Employee costs also rose, offset by attrition savings, with health insurance costs increasing about \$450,000, pension contribution costs increasing another \$60,000, and compensation increases were budgeted. Past decisions also continue to affect current budgets: Law Enforcement required and additional \$126,000 for maintenance contracts, one for communications and the second for software systems (both had previously been funded through bond proceeds) and an additional \$100,000 was shifted to the Highway Department to partially replace bond proceeds past budgets. Finally, budgets also incorporate increased costs for fuel and for materials, especially those that are petroleum based such as asphalt. Most required a reallocation of levy dollars.

To offset this reallocation of property tax revenues, a major savings resulted from the direction given the administrator to prepare a budget without levy support for the library service. This is a savings of almost \$153,000, offsetting cuts that would have had to occur in other programs. Other changes of note are an increase in the Medical Examiner's Office from 0.5 to 0.6 FTE to better reflect actual hours, funding to upgrade the County's website in the Information Technology Department, 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.

**Note on historical data**

*Polk County is in the process of completing a multi-year effort to improve the quality of financial reports, implementing the Uniform Chart of Accounts as prescribed by the Wisconsin Department of Revenue. In past years, although totals were accurate many expenditures were not budgeted or reported correctly, instead lumped into a category called Operating – 000. Other expenditures were simply misclassified, e.g. debt service. Although the newer data (post-2010) are more accurate, comparability with data from earlier years is unfortunately limited.*

The 2013 budget will, with one exception, result in limited impacts on service levels. That exception is the closure of the County Library Service as noted above. This program had provided assistance to the other libraries within Polk County as well as administering a books by mail program and a jail reading program and operating a small library itself. Assistance to other libraries and the library itself will be curtailed early in 2013; as noted the jail reading program is transferred to the Sheriff, and books by mail will be administered by volunteers. In other departments, the continued stagnation in the real estate market allowed for a reduction in staffing in Land Information as well as home care, as mentioned. Increase in service level is projected to occur in the Lime Quarry due to increased demand for product, in Golden Age Manor, again due to increased demand, and in Human Services' child protection program due to an increase in staffing level resulting from increased need.

### **Debt**

At the beginning of 2013, Polk County's outstanding debt equaled \$22,450,000, an amount equal to 0.4 percent of the estimated actual taxable value of property. The Wisconsin Constitution limits county debt to five percent of adjusted equalized value, or \$207.6 million in the case of Polk County. Polk County has not issued any new debt since 2007 (other than a refinancing of existing debt in 2012 that reduced costs by approximately \$30,000 in 2013).

County debt service in 2013 is \$4,213,969, the highest level in the past decade, but is scheduled to decrease in 2015 and more precipitously in 2017. All of the County's existing debt is scheduled to be repaid by the end of 2021, although it is very likely new capital investments that require bonding will be made before then. Please see the note on the preceding page concerning comparability with prior years' data.

### **General Fund balance**

Despite these expenditures from fund balance in the form of a revolving loan, this budget again complies with the County Board's directive that the general fund undesignated fund balance equal at least 20 percent of general fund expenditures, again with a recommendation that the unassigned fund balance be held at least 25 percent of general fund expenditures. Another recession, or lengthening of the current already slow recovery, will also affect State and Federal collections; this, along with the

**Table 2**  
**Polk County Unassigned Fund Balance by Year**

	2009	2010	2011	2012 Est.	2013 Budget
<b>Beginning Fund Balance</b>	\$2,987,002	\$2,878,036	\$6,635,325	\$7,254,080	\$6,454,080
<b>Additions (Subtractions)</b>	(108,966)	3,757,289	618,755	(800,000)*	150,000
<b>Ending Fund Balance</b>	2,878,036	6,635,325	7,254,080	6,454,080	6,600,000
<b>Percent of General Fund Expenditures</b>	12.3%	29.4%	31.1%	27%	28%

\* Reflects transfer to asset, retirement and contingency funds

state of Federal finances, makes future reductions in county aid inevitable. Some of these reductions may come without adequate notice for the County to respond, meaning that use of a reserve may prove necessary to avoid major service disruptions or costly layoffs.

Table 2 summarizes unassigned fund balance by year, with 2009 – 2011 amounts actual and 2012 - 2013 projections. The County does not explicitly budget for savings from attrition or other savings due to lapses, or savings in expenditures from budgeted amounts. As a result, the expected fund balances will in most cases be higher than the actual fund balance use in the budget; that is reflected in this table as is projected payment of delinquent taxes. Table 6 (page 34) shows budgeted change in fund balance by fund.

### **Capital improvements**

The 2013 budget process also incorporated 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 were incorporated in the budget directly, and were separately identified in a capital improvement plan for those items over \$25,000 and in the capital budget for items over \$5,000.<sup>3</sup> The five-year capital improvement plan was released as a separate document along with the full budget presentation to the County Board; year one is the capital budget.

All told, capital expenditures are expected to be \$1,063,806 in 2013 (excluding the Highway Department; see note on page 41), a substantial increase from 2011 and 2012. This increase is made possible by the County Board's decision in 2011 to create a revolving loan fund for such expenditures where return on investment is adequate to repay such a loan in a relatively short period of time as discussed above beginning on page 11; of the \$1 million in capital expenditures excluding the Highway Department roughly one-half are paid from this fund, with Human Services Software and Lime Quarry equipment accounting for \$300,000 and \$150,000, respectively. If the Highway Department is included, total capital expenditures are \$3,212,406, with the single largest group of expenditures for highway construction or reconstruction, at \$1.7 million. The second largest object of expenditure is vehicles, including plow trucks, \$506,905, followed by building improvements of \$302,000, with about half expended at Golden Age Manor. Table 11 on page 51 provides details of the 2013 capital budget.

#### ***What is a capital expenditure?***

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

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

*Major equipment costing \$5,000 or more with a useful life of greater than one year.*

*A major maintenance or rehabilitation project with a cost of \$5,000 or more and an economic life of greater than one year.*

<sup>3</sup> The budget policy defines \$5,000 as a capital expenditure and \$25,000 as a capital improvement for inclusion in the capital budget. As purchases over \$5,000 are subject to a more detailed and time-consuming procurement process, budget documentation includes all of these purchases to facilitate orderly purchase scheduling.

### **Future budget implications**

County policy (Annex D) requires that a budget be balanced, in that revenue and other resources not exceed expenditures, and structurally balanced, in that ongoing expenditures not exceed ongoing revenues. This budget goes beyond basic structural balance in actually reducing future expenditures. The greatest contribution to this is the 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 again contains forward year estimates, to 2014 and 2015, located in Table 10 on page 48. Forecasting in current conditions is as much an art as a science, and all of the assumptions used are listed. Note that personnel costs are generally 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 effects 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 in relation to the overall budget, 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 is intended to continue a 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 the County Board most wishes 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.

As always, more information on the annual budget, both its preparation and execution, is available from the Department of Administration and on the County's website ([www.co.polk.wi.us/fiscaltransparency](http://www.co.polk.wi.us/fiscaltransparency)). Annex G also includes a citizens' guide to the budget for 2013 that provides a more simplified summary of the 2013 budget.<sup>4</sup>

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<sup>4</sup> Note there is a difference in how sales tax collections are presented in the Guide versus the annual budget. In the Guide, these are included as other tax revenue to avoid confusion but, following the chart of accounts, in the budget they are included as other financing sources.



## Setting priorities: Doing the right things

The annual budget is the main method through which a local government sets its policy priorities for the coming year and beyond. As former U.S. Senate Budget Committee Chair Pete Domenici once said, “Budgeting is governing.” By State law, the Polk County Board of Supervisors is charged with setting the strategic direction for Polk County government, in large part through the annual budget. To provide direction in preparation of the budget, the County Board initiated a strategic planning process in 2007 establishing the mission of the County “To serve and represent the public with integrity” and a vision of “an improved quality of life for all who live, work, and play in Polk County.” From this mission and vision, a set of strategic directions were developed that act to guide departments in long term strategy. These are summarized in the text box to the right.

In late 2009 the County Board adopted a comprehensive plan for the period 2009-2029 following a lengthy series of public meetings and hearings. This plan set direction for the County in a number of areas including land use; economic development; agricultural, natural, and cultural resources; utilities and community facilities; transportation; energy and sustainability; housing; and intergovernmental cooperation. A copy of this plan may be obtained from the County’s website ([www.co.polk.wi.us/landinfo/PlanningCompPlan.asp](http://www.co.polk.wi.us/landinfo/PlanningCompPlan.asp)). At a special meeting of the Board of Supervisors on March 15, 2011, the County Board was asked again to prioritize among these disparate objectives in order to provide direction for development of expenditure priorities for 2012 and beyond. The results of this prioritization are also included in the text box to the right; those that duplicated the strategic direction set earlier are not included. Additionally, every governing committee was asked to review the strategic plan for their departments in late spring, prior to the budget submission, and every department was asked to incorporate that review in their submission.

Two separate courses of action were followed to operationalize these priorities. First, a comprehensive list of programs was prepared by departments including a brief

### ***County Board Priorities and Directives***

*Mission: To serve and represent the public with integrity.*

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

#### *Strategic Directions:*

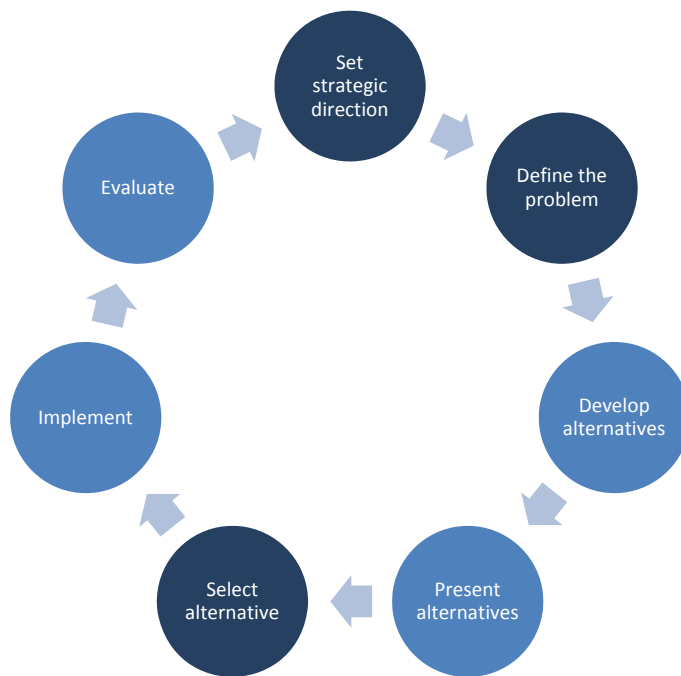
- *Foster a diverse economic base*
- *Promote quality education for all*
- *Good land use practices that recognize distinctions*
- *Preserve and enhance the environment*
- *Maintain a responsive transportation system*

#### *Strategic priorities, comprehensive plan (unduplicated):*

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

descriptor of the program, whether the program is mandated by state or federal law and the relevant statutory cite, stakeholder information, number of full time equivalent staff (FTEs), and revenue sources. This information was coupled with performance indicators developed for that purpose and the County Board was asked to rank programs based on their constituents' perception of each program's importance and of effectiveness. This program prioritization was completed in 2011. The consequent rating, especially for the highest scoring programs, entered directly into the budget preparation process under the direction of the county administrator. Annex B lists the highest priority programs from this survey and analysis along with the consequent budget actions. Conversely, the lowest priority programs were subject to special scrutiny,

**Figure 8**  
**Polk County Policy Development Cycle**



Legend:

● County Board    ● Administration and department heads

and a more detailed evaluation was prepared for each. To date, five programs have been evaluated, and funding discontinued for three of these programs, with a fourth reassigned (jail reading).

Recommendations were also made as to how to improve the effectiveness of the fifth program, economic development.

As part of this evaluation, the County Board voted in early 2012 to discontinue funding for the library service beginning in 2013, its lowest priority among all programs.

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



## Measuring performance: Doing things right

Although no substitute for a detailed program evaluation, a performance measure ideally demonstrates how well a program is reaching those goals set by (or derived from) the strategic direction set by the County Board. Over time, appropriate measures if tracked – and compared to prior year projections – can also improve accountability to the County Board and to the public (especially when coupled with assumptions and risk). For example, a good measure for an anti-smoking program would be percentage of high school students who have smoked cigarettes in the last 30 days, with a principal risk being an increase in the availability of cigarettes to juveniles. If the smoking rate does not decline and there is no increase in availability then it would be reasonable to question the overall value of the program.

For 2013, every department was required to both identify programs, or groups of expenditures by common objective, identify that objective, and, for the first time, to develop performance measures to indicate the degree to which these objectives are being met. The following sections on individual departments incorporate these indicators. There are four types of indicators: activity (day-to-day operations), output (goods and services produced by the activities), result (resultant near term economic or social change) and impact (long term economic or social change). The latter are sometimes called outcome measures. As in many governments (or other organizations) it is difficult to measure results due to lack of data or inability to account for outside factors. As a result, many of the indicators are of activities or outputs, which are goods and services produced by these activities. Such indicators – activities and outputs – can tell the reader what is happening in a program, but they cannot tell the reader whether this is successful. Given this imperfect substitution, to further program logic and measurement of results administration developed a simple logical framework for those programs in excess of \$1 million. This model, developed by the Department of Defense in the late 1960s but dormant in the U.S. since then (although now a standard in the European Union and British Commonwealth), neatly ties activities, outputs, outcomes and impact to performance measures, their source, and inherent risks and assumptions so as to enable the County Board and the public to better evaluate these large programs. Annex C contains instructions on how to interpret a logical framework.

### *Selected Performance Measures*

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

*Unassigned fund balance as a percent of General Fund expenditures: 31.1% (exceeds auditor's recommendation)*

*Materials brought in for recycling (tons): 3,150*

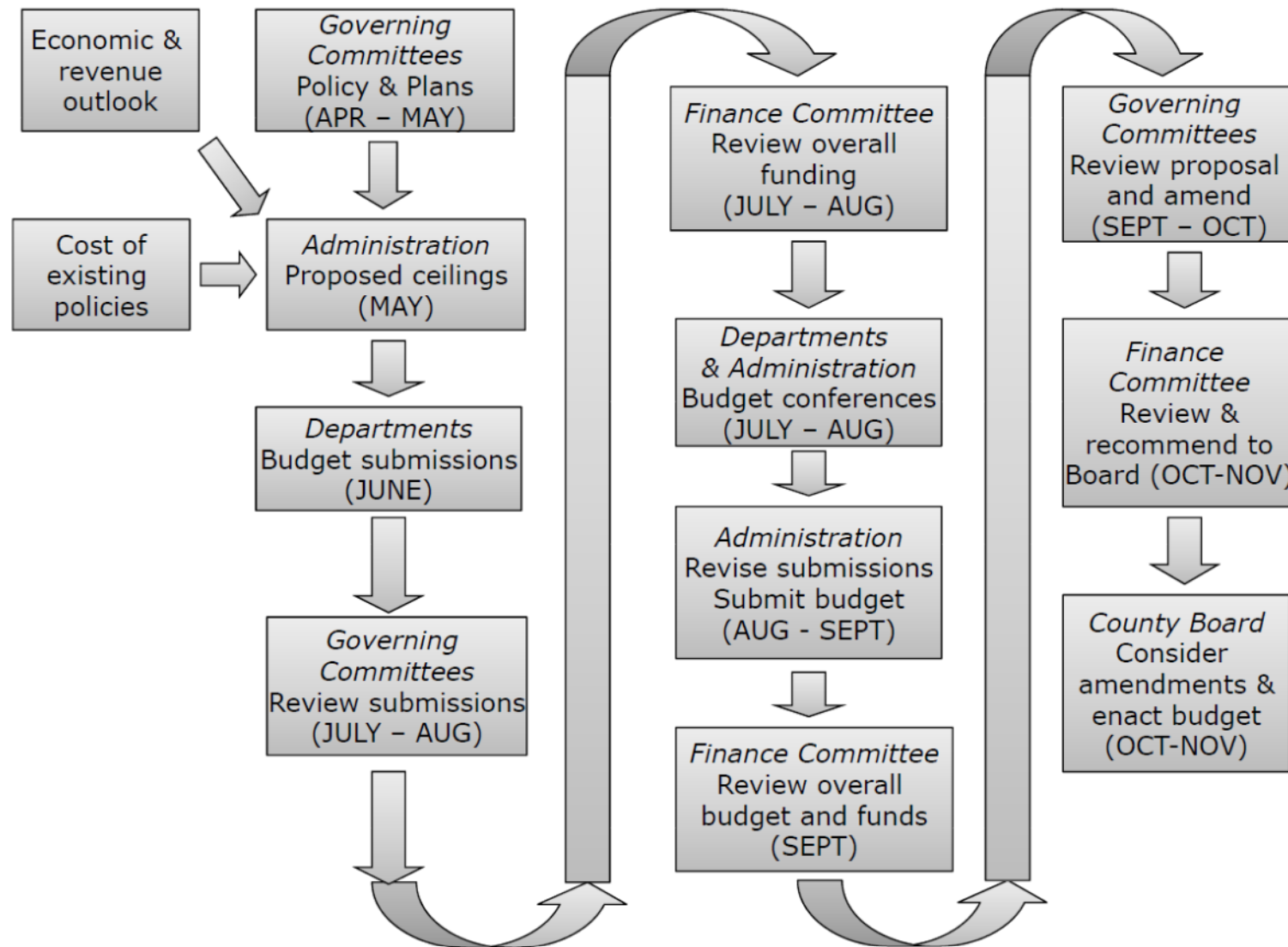
*Child support collections rate: 74.55%*

*4-H adult volunteer hours: 32,640*

*WIC mothers who breastfeed their children: 50.7%*

*Trail pass revenue: \$10,639*

## Budget Process Flowchart



# Polk County Budget Calendar

## JANUARY

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

## FEBRUARY

S	M	T	W	T	F	S
				2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29			

## MARCH

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

## 2012 DATES FOR PREPARATION OF THE 2013 BUDGET

Jan 23: Initial budget calendar released	
Jan – May: Evaluations of selected programs	
	May 18 Second set of budget instructions released
	May 28: Budget worksheets begin distribution
	Jun: Committees consider strategic plans and set 2013 -2016 goals
	June 1: Draft budget narratives due
	June 5: Annual report on the condition of the County (tentative)
Mar 20: Distribution of first set of evaluations to Board	June 22: Budget requests due including fee revisions
	Jun 19: Board discussion on fiscal parameters and policy direction
	June 25 – July 13: Administration budget hearings

## APRIL

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

## MAY

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

## JUNE

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

JULY						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

AUGUST						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

SEPTEMBER						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

## KEY DATES

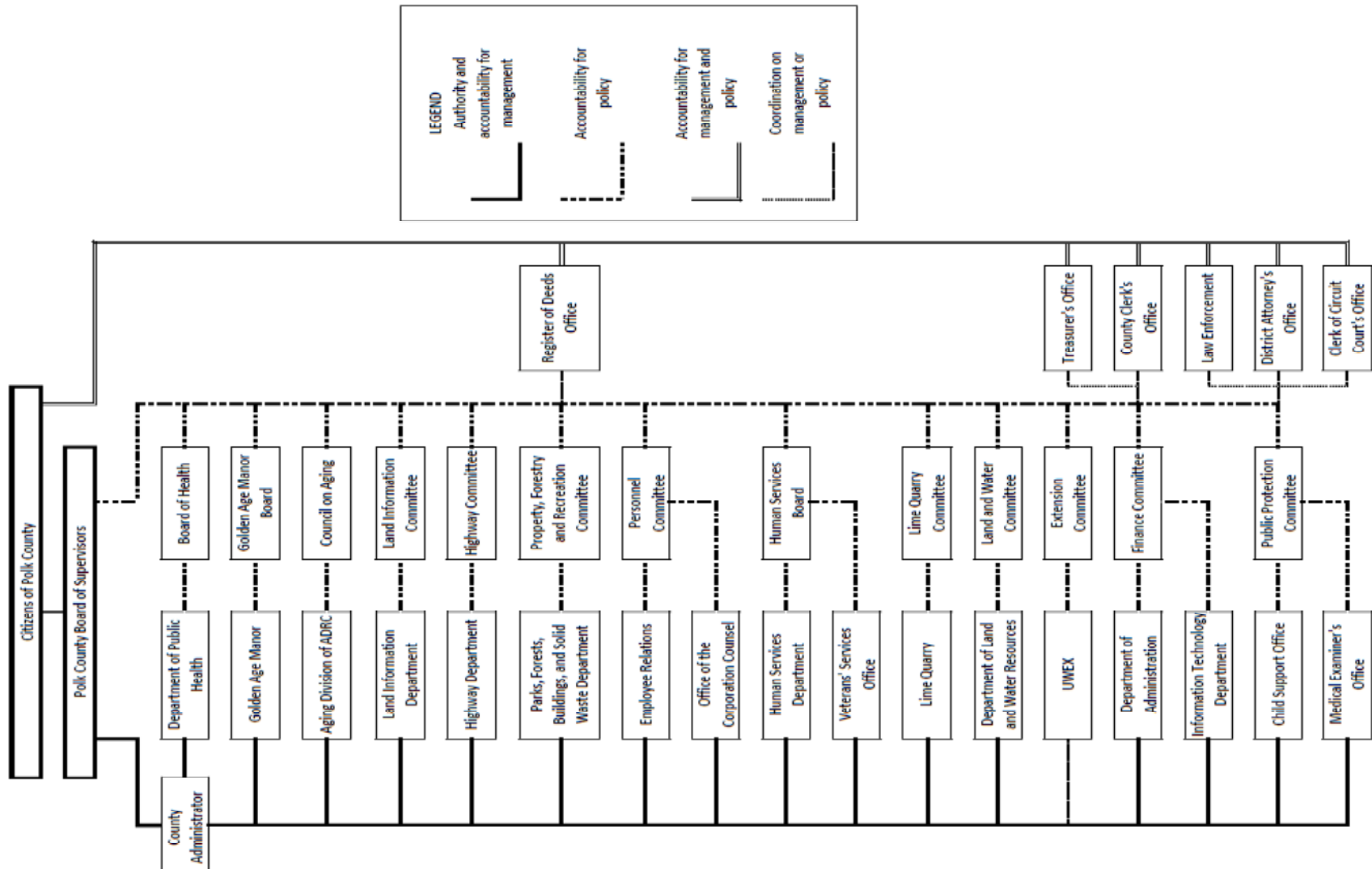
Jul - Aug: Governing committees review budget submissions and fee schedule	Sep 4 – Oct 12: Governing committee amendments
July 17: Board discussion of policy issues (as needed)	Oct 10: Finance committee recommendations on amendments
July 27: Department budget revisions due	Oct 11: Personnel committee recommendations
Aug 8: Finance Committee direction on resource envelope	Oct 16: Board consideration of amendments; budget for publication
Aug 9: Personnel Committee direction on personnel policy	Oct 12 – Nov 9: Governing committee additional amendments
Aug 21: Final Board direction; fee schedule approval	Oct 24 & Nov 7: Finance Committee final budget reviews
Aug 24: Final deadline for revisions from departments and capital improvement plan	Nov 13: Board approves final budget
Sep 4: Administration budget recommendations	
Sep 12 & 26: Finance Committee review	
Sep 13: Personnel Committee review	
Sep 18: Board session on budget	

OCTOBER						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

NOVEMBER						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

DECEMBER						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

## Organizational Chart



## Polk County Departmental Organization and Contact Information

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<p>Clerk of Circuit Court Joan Ritten, Interim Clerk of Court <a href="mailto:joan.ritten@wicourts.gov">joan.ritten@wicourts.gov</a> 1005 W Main Street, Suite 300 715-485-9241</p>	<p>District Attorney Daniel P. Steffen, District Attorney <a href="mailto:Daniel.Steffen@da.wi.gov">Daniel.Steffen@da.wi.gov</a> 1005 W Main Street, Suite 700 715-485-9231</p>	<p>Employee Relations Department Andrea Jerrick, Director <a href="mailto:andrea@co.polk.wi.us">andrea@co.polk.wi.us</a> 100 Polk County Plaza, Suite 229 715-485-9270</p>	<p>UW - Extension Charles Prissel and Gail Peavey, Co-department heads <a href="mailto:charles.prissel@ces.uwex.edu">charles.prissel@ces.uwex.edu</a> <a href="mailto:gail.peavey@ces.uwex.edu">gail.peavey@ces.uwex.edu</a> 100 Polk County Plaza, Suite 210 715-485-8600</p>
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## Polk County Departmental Organization and Contact Information

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<p>Veterans Service Office Richard Gates, VSO <a href="mailto:cvso@co.polk.wi.us">cvso@co.polk.wi.us</a> 100 Polk County Plaza, Suite 70 715-485-9243</p>	<p>Polk County Sheriff's Office Sheriff Peter M. Johnson <a href="mailto:peterj@co.polk.wi.us">peterj@co.polk.wi.us</a> 715-485-8300 1005 W Main Street, Suite 900</p>		

All addresses are Balsam Lake, WI 54801 unless otherwise noted



## How to use this document

In the following document, information on each department is provided in a standardized format, beginning with the department narrative and followed by the financial data for each department. Some departments have several pages of financial data, either because they have several funds (e.g. Public Health) or because of the policy that every fund be assigned to a specific department head and committee for oversight purposes (e.g. Land Information).

The department narrative provides the name of the department head, a brief description of the department, followed by the mission statement, link to the County's mission statement, vision statement, strategic goals and/or comprehensive plan, a program listing, and a statement of any significant factors affecting the department budget for 2013. The organizing principles for each narrative are to provide answers to the following four key questions:

1. Why does a department exist?
2. What does a department do? What goods or services does it produce?
3. What does it cost to produce those goods or services?
4. How can you tell if a program is succeeding?

The first question, the reason for a department's existence, is addressed in its mission statement. The second, what it does, is addressed in its program listing. The third question, cost, can be calculated quickly by multiplying the share of resources for each program in that same listing by the total appropriation for that department (see Table 1, above). The final question, measuring success, is addressed through the performance measure assigned each program.

The individual budget pages provide information on revenues and expenditures by category for a five year period: actual data for the three years preceding the year in which the budget was adopted, the current budget for the year in which the budget was adopted, as actual results are not available until the following year, and the budget year itself, in this case 2013. Information is also provided for employment for each department by type of employee.

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

## Sample budget page

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

\* 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.

## Budget page definitions

### Revenue categories<sup>5</sup>

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

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

## Explanation of Fund Structure and Basis of Accounting

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

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

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

**Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted for specific purposes or activities other than capital assets. Polk County has 22 special revenue funds:

**Human Services Fund** - The Human Services Special Revenue Fund is used to account for economic assistance and community social services programs. These programs are funded primarily by property taxes, committed through the Board approved levy, and restricted intergovernmental revenues.

**Public Health Special Revenue Funds:** Ten separate funds including **Bioterrorism Consortium**, **Birth to Tree** (children's' health), **WIC** (women and infant children nutrition), **Prenatal Care** (formerly Health Screening), **Tobacco Coalition**, **Reproductive Health** (formerly Family Planning), **Immunization**, **Consolidated Grant Fund** (public health awareness), **Radon Grant Fund**, and **Environmental Health Fund** (chiefly restaurant inspections).

**ADRC** – Used to account for the operations of the Aging and Disability Resource Center and (beginning in 2012) the former Aging Department

**Snowmobile/ATV Trails:** Operations relating to the maintenance of snowmobile and ATV (all-terrain vehicle) trails

Other special revenue funds are **Jail Assessment Fees** (funding for jail operations), **Family Court Counseling** (court-ordered counseling), **Dog License** (animal control), **Drivers Improvement** (court ordered), **Park Dedication** and **Lake Improvement** (park projects), **State Aided Forestry Fund**, **Sanitary Systems Grants** and **County Sales Tax Fund** (used to account for annual sales tax receipts).

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

**Nursing Home Fund** - This fund accounts for the operations of the County's nursing home.

**Lime Fund** - This fund is used to account for the County's lime quarry operations.

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

**Highway Fund** – Operations of the Polk County Highway Department

**Health Insurance Fund** – Operations of the County's self-funded health insurance program

**Retirement Account** – Revenue and expenditures for payout of unused sick leave at retirement (new)

**Asset Protection and Internal Investment** – Internal revolving loan fund for capital projects and other investments, funded through long-term budget savings (new)

Two funds were transferred to other entities for 2013: **Community Development Block Grant** (to Western Wisconsin Regional Planning) and **Criminal Justice Collaborative Fund** (to a new nonprofit).

As Polk County has exhausted all proceeds from bond sales, the 2013 budget has no **Capital Project Fund** used to account for those proceeds. Similarly, the budget does not include any fund (other than by reference) that has no revenues or expenditures for 2013. However, if these funds have any fund balance that balance will be incorporated in the annual audit.

The 2013 budget also does not include any **Agency Funds** which are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations and/or other governmental units as these funds are not budgeted by the County Board. These funds are included in the annual audit and, according to the last audit there are five such funds with the largest being the Tax Agency, property taxes collected by the County on behalf of and distributed to the towns, villages, cities and school districts in the County.

## **Basis of Accounting**

Polk County prepares and reports the annual budget, including the preceding and following tables, and the annual audit using the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Non-exchange transactions, in which the County gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred revenue. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met.

## 2013 Budget Summary Tables

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## 2008 - 2013 SUMMARY BY ECONOMIC CLASSIFICATION

SUMMARY		2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
<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	8,773,008
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	12,330,451	12,824,133
Intergovernmental Revenue		7,291,009	7,673,462	6,839,672	7,770,035	7,724,883	8,350,248
Misc Revenue		2,880,989	1,903,103	1,968,557	894,982	1,014,050	874,505
Other Financing Sources		6,383,381	8,102,482	4,718,763	2,544,743	2,832,434	3,241,863
<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>54,911,547</b>	<b>56,447,816</b>
<b>Expenditures</b>							
Personnel		28,460,881	28,297,171	29,053,142	27,270,393	29,394,035	29,387,191
Operating - 000	Minus Bridge Aid	17,060,901	19,643,158	16,446,605	11,898,995	2,860,420	2,940,749
Professional Services		12,366,495	9,030,863	7,219,413	7,474,404	12,163,462	13,134,692
Supplies & Expenses		3,955,172	4,185,635	4,621,471	3,669,389	3,765,091	3,710,849
Fixed Charges		798,744	801,885	740,520	4,764,752	963,036	962,583
Debt service		6,531	2,911	3,753	2,263	4,134,842	4,216,439
Grant Contribution	Minus Act 150	92,514	120,298	904,526	865,075	514,806	718,513
Capital Outlay		725,846	715,457	801,502	483,865	404,724	1,063,806
Transfers	Minus 203 sales tax	381,666	187,766	355,044	410,268	1,058,663	982,737
<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>55,259,079</b>	<b>57,117,559</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>(669,743)</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>



## 2008 - 2013 SUMMARY BY FUNCTIONAL CLASSIFICATION

SUMMARY		2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
<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	8,773,008
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	12,330,451	12,824,133
Intergovernmental Revenue		7,291,009	7,673,462	6,839,672	7,770,035	7,724,883	8,350,248
Misc Revenue		2,880,989	1,903,103	1,968,557	894,982	1,014,050	874,505
Other Financing Sources		6,383,381	8,102,482	4,718,763	2,544,743	2,832,434	3,241,863
<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>54,911,547</b>	<b>56,447,816</b>
<b>Expenditures by Function</b>							
General Government		12,553,270	11,394,477	11,622,431	11,044,922	12,066,621	13,435,497
Public Safety	Minus Bridge	7,330,157	7,557,313	7,329,518	7,520,714	7,423,416	7,452,046
Public Works		7,780,460	7,508,935	8,112,708	7,750,923	7,111,170	7,178,786
Health & Human Services		25,759,150	23,536,421	23,743,049	23,097,001	20,982,164	21,450,033
Culture, Recreation, Education	Minus Act 150	893,438	851,581	835,446	842,433	743,659	645,624
Conservation & Development		2,646,095	2,840,860	2,182,195	2,495,984	2,260,907	2,126,831
Debt Service		3,515,898	3,767,973	4,069,686	3,947,643	4,134,142	4,216,439
Other Financing Sources	Minus 203 sales tax	3,370,282	5,527,585	2,250,943	139,784	537,000	612,303
<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>55,259,079</b>	<b>57,117,559</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>(669,743)</b>

Table 5  
2013 Budget and Levy by Fund

Fund	2013 Property Tax Levy	Total Revenues	Non-Levy Revenues	Total Expenditures	Fund Balance Increased/(Used)
<b>General Fund</b>	<b>9,819,443</b>	<b>18,661,713</b>	<b>8,842,270</b>	<b>18,995,263</b>	<b>(333,550)</b>
<b>Debt Service Fund</b>	<b>4,176,439</b>	<b>4,216,439</b>	<b>40,000</b>	<b>4,216,439</b>	<b>-</b>
<b>Special Revenue Funds</b>					
Human Services Fund	3,663,520	8,248,384	4,584,864	8,248,384	-
Public Health - Bioterrorism Consortium	-	199,586	199,586	199,586	-
Public Health - Birth to Three	122,728	253,665	130,937	253,665	-
Public Health - WIC	-	198,123	198,123	198,123	-
Public Health - Prenatal Care	-	63,273	63,273	63,273	-
Public Health - Tobacco Coalition	-	153,464	153,464	153,464	-
Public Health - Reproductive Health	-	249,243	249,243	249,243	-
Public Health - Immunization	-	52,920	52,920	52,920	-
Public Health - Consolidated Contract	-	60,632	60,632	60,632	-
Public Health - Environmental Health Fund	-	206,150	206,150	206,150	-
Public Health - Radon Grant Fund	-	8,135	8,135	8,135	-
Aging and Disability Resource Center Fund	111,653	1,622,311	1,510,658	1,622,311	-
Snowmobile/ATV Trails	-	104,150	104,150	104,150	-
Jail Assessment Fees	-	40,000	40,000	65,000	(25,000)
Family Court Counseling	-	8,500	8,500	12,000	(3,500)
Dog License	-	24,925	24,925	24,925	-
Drivers Improvement	-	44,000	44,000	44,000	-
Park Dedication	-	-	-	10,000	(10,000)
Lake Improvement	-	-	-	15,000	(15,000)
Sanitary Systems Grants	-	10,000	10,000	10,000	-
State Aided Forestry Fund	-	8,223	8,223	8,223	-
County Sales Tax (transferred to the General Fund)	-	*	*	*	*
<b>Total Special Revenue Funds</b>	<b>3,897,901</b>	<b>11,555,684</b>	<b>7,657,783</b>	<b>11,609,184</b>	<b>(53,500)</b>
<b>Enterprise Funds</b>					
Nursing Home (Golden Age Manor)	-	8,012,772	8,012,772	8,012,772	-
Lime Fund (Lime Quarry)	-	565,300	565,300	565,300	-
<b>Total Enterprise Funds</b>	<b>-</b>	<b>8,578,072</b>	<b>8,578,072</b>	<b>8,578,072</b>	<b>-</b>
<b>Internal Service Funds</b>					
Highway Fund	3,095,771	6,500,446	3,404,675	6,415,078	85,368
Health Insurance	-	6,494,634	6,494,634	6,494,634	-
Retirement Account	-	125,000	125,000	-	125,000
Asset Protection and Internal Investment	-	315,828	315,828	808,889	(493,061)
<b>Total Internal Service Funds</b>	<b>3,095,771</b>	<b>13,435,908</b>	<b>10,340,137</b>	<b>13,718,601</b>	<b>(282,693)</b>
<b>Total, All Funds</b>	<b>20,989,554</b>	<b>56,447,816</b>	<b>35,458,262</b>	<b>57,117,559</b>	<b>(669,743)</b>

Table 6

## Change in Projected Fund Balances by Fund

Fund	Beginning Fund Balance*	Total Revenues	Total Expenditures	Fund Balance (Used)/Increased	Ending Fund Balance
<b>General Fund</b>	<b>9,819,443</b>	<b>18,661,713</b>	<b>18,995,263</b>	<b>(333,550)</b>	<b>9,485,893</b>
<b>Debt Service Fund</b>	<b>4,176,439</b>	<b>4,216,439</b>	<b>4,216,439</b>	<b>-</b>	<b>4,176,439</b>
<b>Special Revenue Funds</b>					
Human Services Fund	(21,000)	8,248,384	8,248,384	-	(21,000)
Public Health - Bioterrorism Consortium	41,888	199,586	199,586	-	41,888
Public Health - Birth to Three	40,394	253,665	253,665	-	40,394
Public Health - WIC	(2,830)	198,123	198,123	-	(2,830)
Public Health - Prenatal Care	25,668	63,273	63,273	-	25,668
Public Health - Tobacco Coalition	30,962	153,464	153,464	-	30,962
Public Health - Reproductive Health	56,258	249,243	249,243	-	56,258
Public Health - Immunization	811	52,920	52,920	-	811
Public Health - Consolidated Contract	10,664	60,632	60,632	-	10,664
Public Health - Environmental Health Fund	65,824	206,150	206,150	-	65,824
Public Health - Radon Grant Fund	38	8,135	8,135	-	38
Aging and Disability Resource Center Fund	97,316	1,622,311	1,622,311	-	97,316
Snowmobile/ATV Trails	(71,501)	104,150	104,150	-	(71,501)
Jail Assessment Fees	83,632	40,000	65,000	<b>(25,000)</b>	58,632
Family Court Counseling	(12,455)	8,500	12,000	<b>(3,500)</b>	(15,955)
Dog License	-	24,925	24,925	-	-
Drivers Improvement	1,401	44,000	44,000	-	1,401
Park Dedication	26,273	-	10,000	<b>(10,000)</b>	16,273
Lake Improvement	75,187	-	15,000	<b>(15,000)</b>	60,187
Sanitary Systems Grants	-	10,000	10,000	-	-
State Aided Forestry Fund	-	8,223	8,223	-	-
County Sales Tax**	592,271	-	-	-	592,271
<b>Total Special Revenue Funds</b>	<b>448,530</b>	<b>11,555,684</b>	<b>11,609,184</b>	<b>(53,500)</b>	<b>395,030</b>
<b>Enterprise Funds</b>					
Nursing Home (Golden Age Manor)	31,991	8,012,772	8,012,772	-	31,991
Lime Fund (Lime Quarry)	456,001	565,300	565,300	-	456,001
<b>Total Enterprise Funds</b>	<b>487,992</b>	<b>8,578,072</b>	<b>8,578,072</b>	<b>-</b>	<b>487,992</b>
<b>Internal Service Funds</b>					
Highway Fund	3,095,771	6,500,446	6,415,078	<b>85,368</b>	3,181,139
Health Insurance	606,565	6,494,634	6,494,634	-	606,565
Retirement Account	300,000	125,000	-	<b>125,000</b>	425,000
Asset Protection and Internal Investment	600,000	315,828	808,889	<b>(493,061)</b>	106,939
<b>Total Internal Service Funds</b>	<b>4,602,336</b>	<b>13,435,908</b>	<b>13,718,601</b>	<b>(282,693)</b>	<b>4,319,643</b>
<b>Total, All Funds</b>	<b>19,046,748</b>	<b>56,447,816</b>	<b>57,117,559</b>	<b>(669,743)</b>	<b>18,377,005</b>

\* Source: 2011 audited financial statements adjusted by 2012 budget actions

\*\* Revenues excluded to avoid double counting (revenues included in General Fund)

Table 7

## SUMMARIES BY FUND AND BY FUNCTION

## GENERAL FUND

SUMMARY		2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
<b>Revenues</b>							
General Property Tax	Minus Act 150	8,315,034	9,300,006	9,653,544	10,096,103	10,018,751	9,819,443
Other Taxes		552,188	635,737	915,701	875,672	826,120	826,220
State Aids		2,547,485	2,463,804	2,629,743	2,188,780	1,978,780	1,948,302
License & Fees		303,423	279,958	272,611	252,155	291,110	301,510
Fines and Forfeitures		301,818	209,631	184,155	187,805	167,100	157,850
Public Charge for Services		2,750,169	2,420,131	2,525,484	2,381,353	2,331,065	2,248,548
Intergovernmental Revenue		267,019	302,786	268,182	333,384	316,710	297,095
Misc Revenue		1,083,582	800,718	645,802	467,253	415,986	398,017
Other Financing Sources		3,603,747	4,895,011	3,503,415	2,363,965	2,327,930	2,664,728
<b>Total Income</b>		<b>19,724,465</b>	<b>21,307,782</b>	<b>20,598,637</b>	<b>19,146,470</b>	<b>18,673,552</b>	<b>18,661,713</b>
<b>Expenditures by Function</b>							
General Government		5,648,528	5,331,230	5,414,099	5,629,117	6,003,656	6,119,974
Public Safety		6,770,848	6,998,803	6,884,508	7,239,218	7,238,773	7,313,488
Public Works		586,046	540,804	635,063	711,023	617,170	677,755
Health & Human Services		2,834,853	2,771,587	2,666,743	2,628,840	2,500,682	2,390,638
Culture, Recreation, Education	Minus Act 150	767,376	695,111	666,939	586,417	633,509	531,474
Conservation & Development		2,003,360	2,324,960	1,706,393	1,697,540	1,747,254	1,619,106
Other Financing Sources		-	1,437,174	9,910	-	165,000	342,828
<b>Total Expenditures</b>		<b>18,611,011</b>	<b>20,099,669</b>	<b>17,983,655</b>	<b>18,492,155</b>	<b>18,906,044</b>	<b>18,995,263</b>
<b>Net Revenue and Expenditures</b>		<b>1,113,454</b>	<b>1,208,113</b>	<b>2,614,982</b>	<b>654,315</b>	<b>(232,492)</b>	<b>(333,550)</b>

Table 7

**HUMAN SERVICES FUND**

<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	4,185,100	3,602,950	4,060,072	3,846,063	3,666,574	3,663,520
State Aids	7,809,165	5,691,264	4,708,615	4,185,476	3,392,684	3,217,693
Public Charge for Services	2,025,503	1,745,242	1,601,476	1,645,206	1,013,949	1,323,171
Misc Revenue	347,921	-	3,271	570	-	-
Other Financing Sources	22,717	178,885	52,849	40,778	44,000	44,000
<b>Total Income</b>	<b>14,390,406</b>	<b>11,218,341</b>	<b>10,426,283</b>	<b>9,718,093</b>	<b>8,117,207</b>	<b>8,248,384</b>
<b>Expenditures by Function</b>						
Health & Human Services	13,963,448	10,957,376	10,200,672	9,711,693	8,138,207	8,200,384
Other Financing Sources	-	1,138,919	225,610	6,400	-	48,000
<b>Total Expenditures</b>	<b>13,963,448</b>	<b>12,096,295</b>	<b>10,426,282</b>	<b>9,718,093</b>	<b>8,138,207</b>	<b>8,248,384</b>
<b>Net Revenue and Expenditures</b>	<b>426,958</b>	<b>(877,954)</b>	<b>1</b>	<b>-</b>	<b>(21,000)</b>	<b>-</b>

Table 7

**GOLDEN AGE MANOR FUND**

<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>						
Public Charge for Services	7,761,169	7,499,586	7,578,858	7,650,418	7,825,898	8,012,772
<b>Total Income</b>	<b>7,761,169</b>	<b>7,499,586</b>	<b>7,578,858</b>	<b>7,650,418</b>	<b>7,825,898</b>	<b>8,012,772</b>
<b>Expenditures by Function</b>						
Health & Human Services	6,829,308	7,200,281	8,026,006	8,001,432	7,824,791	7,991,095
Other Financing Sources	-	600,000	100,000	52,551	-	21,677
<b>Total Expenditures</b>	<b>6,829,308</b>	<b>7,800,281</b>	<b>8,126,006</b>	<b>8,053,983</b>	<b>7,824,791</b>	<b>8,012,772</b>
<b>Net Revenue and Expenditures</b>	<b>931,861</b>	<b>(300,695)</b>	<b>(547,148)</b>	<b>(403,565)</b>	<b>1,107</b>	<b>-</b>

Table 7

**HEALTH INSURANCE FUND**

<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>						
Intergovernmental Revenue	4,726,843	4,691,805	4,538,239	5,320,220	5,507,201	6,057,921
Misc Revenue	908,318	431,484	867,321	307,754	543,764	436,713
<b>Total Income</b>	<b>5,635,161</b>	<b>5,123,289</b>	<b>5,405,560</b>	<b>5,627,974</b>	<b>6,050,965</b>	<b>6,494,634</b>
<b>Expenditures by Function</b>						
General Government	5,693,836	5,706,656	6,193,790	5,403,897	6,050,965	6,494,634
<b>Total Expenditures</b>	<b>5,693,836</b>	<b>5,706,656</b>	<b>6,193,790</b>	<b>5,403,897</b>	<b>6,050,965</b>	<b>6,494,634</b>
<b>Net Revenue and Expenditures</b>	<b>(58,675)</b>	<b>(583,367)</b>	<b>(788,230)</b>	<b>224,077</b>	<b>-</b>	<b>-</b>



Table 7

**HIGHWAY FUND**

<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 Bridge	3,623,500	3,117,731	3,004,993	3,017,347	3,015,394	3,181,724
State Aids		1,655,870	1,270,751	1,126,156	1,344,753	1,279,348	1,397,728
Intergovernmental Revenue		2,297,148	2,620,917	2,010,379	2,115,104	1,900,972	1,967,172
Misc Revenue		53,571	44,981	50,617	54,701	39,300	39,775
Other Financing Sources		873,766	1,183,578	1,122,589	-	250,000	-
<b>Total Income</b>		<b>8,503,855</b>	<b>8,237,958</b>	<b>7,314,734</b>	<b>6,531,905</b>	<b>6,485,014</b>	<b>6,586,399</b>
<b>Expenditures by Function</b>							
Public Works		7,194,414	6,968,131	7,477,645	7,039,900	6,494,000	6,501,031
Other Financing Sources	Minus Bridge	-	-	0	100,000	-	-
<b>Total Expenditures</b>		<b>7,194,414</b>	<b>6,968,131</b>	<b>7,477,645</b>	<b>7,139,900</b>	<b>6,494,000</b>	<b>6,501,031</b>
<b>Net Revenue and Expenditures</b>		<b>1,309,441</b>	<b>1,269,827</b>	<b>(162,911)</b>	<b>(607,995)</b>	<b>(8,986)</b>	<b>85,368</b>

Table 7

**DEBT FUND**

<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	2,937,575	3,342,225	3,681,957	3,829,513	4,094,142	4,176,439
Misc Revenue	340,138	370,768	351,283	-	-	-
Other Financing Sources	1,011,029	89,416	30,000	40,000	40,000	40,000
<b>Total Income</b>	<b>4,288,742</b>	<b>3,802,409</b>	<b>4,063,240</b>	<b>3,869,513</b>	<b>4,134,142</b>	<b>4,216,439</b>
<b>Expenditures by Function</b>						
Debt Service	3,405,952	3,714,081	4,061,955	3,907,369	4,134,142	4,216,439
Other Financing Sources	889,910	-	-	-	-	-
<b>Total Expenditures</b>	<b>4,295,862</b>	<b>3,714,081</b>	<b>4,061,955</b>	<b>3,907,369</b>	<b>4,134,142</b>	<b>4,216,439</b>
<b>Net Revenue and Expenditures</b>	<b>(7,120)</b>	<b>88,328</b>	<b>1,285</b>	<b>(37,856)</b>	<b>-</b>	<b>-</b>

Table 7

**ALL OTHER FUNDS**

<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	233,951	248,770	265,034	231,093	196,631	148,428
Other Taxes	Minus 203 sales tax	109,278	53,891	7,732	40,274	-	-
State Aids		2,004,126	2,124,377	2,381,113	2,253,997	1,974,170	2,209,285
License & Fees		24,281	24,036	24,336	22,832	24,925	24,925
Fines and Forfeitures		85,438	78,864	95,976	92,611	84,000	84,000
Public Charge for Services		1,553,021	1,175,690	1,137,496	1,376,465	1,159,539	1,239,642
Intergovernmental Revenue		(1)	57,954	22,872	1,327	-	28,060
Misc Revenue		147,459	255,152	50,263	64,704	15,000	-
Other Financing Sources		872,122	1,755,592	9,910	100,000	170,504	493,135
<b>Total Income</b>		<b>5,029,675</b>	<b>5,774,326</b>	<b>3,994,732</b>	<b>4,183,303</b>	<b>3,624,769</b>	<b>4,227,475</b>
<b>Expenditures by Function</b>							
General Government		1,210,906	356,591	14,542	11,908	12,000	820,889
Public Safety	Minus Bridge	559,309	558,510	445,010	281,496	184,643	138,558
Health & Human Services		2,131,541	2,607,177	2,849,628	2,755,036	2,518,484	2,867,916
Culture, Recreation, Education	Minus Act 150	126,062	156,470	168,506	256,016	110,150	114,150
Conservation & Development		642,735	515,900	475,802	798,444	513,653	507,725
Debt Service		109,946	53,892	7,730	40,274	-	-
Other Financing Sources	Minus 203 sales tax	2,480,372	2,351,491	1,915,425	(19,167)	372,000	199,798
<b>Total Expenditures</b>		<b>7,260,871</b>	<b>6,600,031</b>	<b>5,876,643</b>	<b>4,124,007</b>	<b>3,710,930</b>	<b>4,649,036</b>
<b>Net Revenue and Expenditures</b>		<b>(2,231,196)</b>	<b>(825,705)</b>	<b>(1,881,911)</b>	<b>59,296</b>	<b>(86,161)</b>	<b>(421,561)</b>

Table 8

### 2013 Budget and Levy by Department

Department	2013 Levy	Total Revenues	Non-levy Revenues	Expenditures	Fund Balance Increased/(Used)		2012 Levy
					Amount	Explanation	
Retirement Liability Account	-	125,000	125,000	-	125,000	Fund increased to cover future costs	-
Asset Protection and Internal Investment	-	315,828	315,828	808,889	(493,061)	Net internal revolving loan allocation	-
Administration (includes non-levy revenue)	(3,038,676)	1,115,924	4,154,600	1,390,924	(275,000)	Transfer to above two funds	(2,959,755)
Debt Service Account	4,176,439	4,216,439	40,000	4,216,439	-		4,094,142
Aging and Disability Resource Center	111,653	1,622,311	1,510,658	1,622,311	-		107,952
Aging - vehicle	8,400	8,400	-	8,400	-		11,697
Buildings and Parks	1,506,689	2,135,863	629,174	2,160,863	(25,000)	Park and lake improvement fund use	1,511,089
County Clerk	316,542	392,067	75,525	392,067	-		345,570
Clerk of Court	488,996	1,024,296	535,300	1,077,796	(53,500)	Jail assement/Drug court funding	489,021
Corporation Counsel	236,021	712,526	476,505	712,526	-		247,742
District Attorney	383,082	469,983	86,901	469,983	-		377,506
Emergency Management	41,930	102,080	60,150	102,080	-		37,763
Employee Relations	269,544	297,221	27,677	297,221	-		273,849
Health Insurance Account	-	6,494,634	6,494,634	6,494,634	-		-
UW Extension	255,036	273,449	18,413	273,449	-		248,175
County Fair	22,748	22,748	-	22,748	-		22,750
Family Court	26,447	26,447	-	59,997	(33,550)	Board amendment to fund commissioner	26,447
Forester	(90,721)	116,579	207,300	116,579	-		(90,796)
Golden Age Manor	-	8,012,772	8,012,772	8,012,772	-		-
Human Services	3,663,520	8,248,384	4,584,864	8,248,384	-		3,666,574
Highway	3,095,771	6,500,446	3,404,675	6,415,078	85,368	Increased asset value	2,995,771
Information Technology	583,322	738,247	154,925	738,247	-		582,316
Land Information	346,245	778,466	432,221	778,466	-		381,692
Law Enforcement	6,834,596	7,279,236	444,640	7,279,236	-		6,688,079
Library	-	88,207	88,207	88,207	-		152,948
Lime Quarry	-	565,300	565,300	565,300	-		-
Land and Water Resources	333,647	622,627	288,980	622,627	-		339,394
Medical Examiner	87,456	122,456	35,000	122,456	-		86,681
Museum	17,533	17,533	-	17,533	-		17,533
Public Health General Fund	849,115	1,698,015	848,900	1,698,015	-		869,518
Public Health Birth to Three	122,728	253,665	130,937	253,665	-		108,302
Public Health All Other Funds	-	1,191,526	1,191,526	1,191,526	-		-
Outside Agencies	133,862	133,862	-	133,862	-		135,467
Register of Deeds	(31,414)	318,586	350,000	318,586	-		(27,444)
Treasurer	99,624	252,274	152,650	252,274	-		115,057
Veteran Service Office	139,419	154,419	15,000	154,419	-		136,452
<b>Total</b>	<b>\$ 20,989,554</b>	<b>\$ 56,447,816</b>	<b>\$ 35,458,262</b>	<b>\$ 57,117,559</b>	<b>\$ (669,743)</b>		<b>\$ 20,991,492</b>
Library Act 150	578,805	578,805		578,805			535,762
Bridge Aid	85,953	85,953		85,953			19,623
<b>Total, with Act 150 and Bridge Aid</b>	<b>\$ 21,654,312</b>	<b>\$ 57,112,574</b>		<b>\$ 57,782,317</b>			<b>\$ 21,546,877</b>

2013	
County Tax Rate	5.2064
Act 150 Tax Rate	0.1436
Bridge Aid Tax Rate	0.0213
<b>Total</b>	<b>\$ 5.3713</b>

County Equalized Value                      \$      4,031,492,000

2012	
County Tax Rate	5.0944
Act 150 Tax Rate	0.1300
Bridge Aid Tax Rate	0.0048
<b>Total</b>	<b>\$ 5.2292</b>

County Equalized Value                      \$      4,120,482,500

Table 9

## Summary of all Funds by Department

SUMMARY	Circuit Court 02-101	Jail Assmt 02-201	Fam Court 02-202	Drivers Imp 02-204	Family Court 03-101	Med Exam 04-101	DA 05-101	Clerk 06-101	Dog License 06-805	Buildings 07-101
<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	-	-	-	-	-	-	-	-	-	2,500
<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>2,031,713</b>
<b>Expenditures</b>										
Personnel	733,320	-	-	-	-	77,446	419,043	245,324	-	905,424
Operating - 000	-	-	-	-	-	-	-	-	-	-
Professional Services	188,500	-	12,000	-	54,997	35,025	15,975	33,025	3,750	719,601
Supplies & Expenses	30,476	-	-	-	5,000	9,985	29,565	83,033	825	191,988
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>956,796</b>	<b>65,000</b>	<b>12,000</b>	<b>44,000</b>	<b>59,997</b>	<b>122,456</b>	<b>469,983</b>	<b>367,142</b>	<b>24,925</b>	<b>2,031,713</b>
<b>Net Revenue and Expenditures</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>(3,500)</b>	<b>-</b>	<b>(33,550)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

FTE	Circuit Court 02-101	Jail Assmt 02-201	Fam Court 02-202	Drivers Imp 02-204	Family Court 03-101	Med Exam 04-101	DA 05-101	Clerk 06-101	Dog License 06-805	Buildings 07-101
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>

Table 9

## Summary of all Funds by Department

SUMMARY	Snowmobile 07-243	Lakes Imp 07-807	Park Ded 07-808	Reg of Deeds 08-101	Treas 09-101	Law Enf 11-101	Emg Mngt 12-101	Reg Plan 13-101	PH 14-101	PH - Bio 14-209	Birth to 3 14-218	WIC 14-221
<b>Revenues</b>												
General Property Tax	-	-	-	(31,414)	99,624	6,834,596	41,930	133,862	849,115	-	122,728	-
Other Taxes	-	-	-	60,000	100	-	-	-	-	-	-	-
State Aids	104,150	-	-	-	110,350	39,448	60,150	-	3,682	192,833	88,837	198,123
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>198,123</b>
<b>Expenditures</b>												
Personnel	-	-	-	254,978	178,761	5,923,379	91,436	-	1,536,016	148,107	166,900	179,219
Operating - 000	-	-	-	-	-	-	-	-	-	12,159	-	-
Professional Services	91,500	-	10,000	54,535	17,755	653,196	1,925	-	75,976	4,375	78,655	11,055
Supplies & Expenses	10,900	15,000	-	7,873	49,878	410,539	8,119	-	66,433	12,736	5,936	5,715
Fixed Charges	1,750	-	-	1,200	2,880	3,329	600	-	19,290	22,209	2,174	2,134
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	3,000	3,500	-	133,862	300	-	-	-
Capital Outlay	-	-	-	-	-	193,156	-	-	-	-	-	-
Transfers	-	-	-	-	-	92,137	-	-	-	-	-	-
<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>198,123</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>-</b>

FTE	Snowmobile 07-243	Lakes Imp 07-807	Park Ded 07-808	Reg of Deeds 08-101	Treas 09-101	Law Enf 11-101	Emg Mngt 12-101	Reg Plan 13-101	PH 14-101	PH - Bio 14-209	Birth to 3 14-218	WIC 14-221
Officials/Administration	-	-	-	1.00	1.00	2.00	-	-	1.00	-	-	-
Professionals	-	-	-	-	-	3.00	1.00	-	10.25	1.70	2.00	1.36
Technicians/Para-Professionals	-	-	-	-	-	11.70	-	-	2.75	-	-	0.10
Administrative Support	-	-	-	3.00	2.00	4.80	-	-	3.90	-	0.80	1.20
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>	<b>2.66</b>

Table 9

## Summary of all Funds by Department

SUMMARY	Prenatal 14-222	Tobacco 14-223	Repro Health 14-224	Immun 14-226	Consolid 14-227	Enviro 14-228	Radon 14-229	GAM 15-601	HS 16-211	Aging 17-101	Aging 17-231	Vets 18-101	Library 19-101
<b>Revenues</b>													
General Property Tax	-	-	-	-	-	-	-	-	3,663,520	8,400	-	139,419	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
State Aids	-	132,157	45,537	-	60,632	-	8,135	-	3,217,693	-	-	15,000	-
License & Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	63,273	-	178,706	52,920	-	178,843	-	8,012,772	1,323,171	-	-	-	-
Intergovernmental Revenue	-	21,307	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	25,000	-	-	27,307	-	-	44,000	-	-	-	88,207
<b>Total Income</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>8,248,384</b>	<b>8,400</b>	<b>-</b>	<b>154,419</b>	<b>88,207</b>
<b>Expenditures</b>													
Personnel	59,992	116,563	160,823	26,014	52,669	143,144	5,555	5,992,940	4,743,053	-	-	127,951	83,732
Operating - 000	-	-	-	-	-	-	-	1,675,885	-	-	-	-	-
Professional Services	150	11,088	10,925	3,035	2,410	7,675	1,255	26,475	2,967,683	-	-	2,300	3,935
Supplies & Expenses	2,681	2,843	49,865	23,343	5,155	13,347	1,270	4,057	174,947	-	-	6,318	540
Fixed Charges	450	1,575	2,630	528	398	16,984	55	127,738	295,797	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	-	-	-	-	-	-	-	17,850	-
Capital Outlay	-	21,395	25,000	-	-	25,000	-	164,000	18,904	8,400	-	-	-
Transfers	-	-	-	-	-	-	-	21,677	48,000	-	-	-	-
<b>Total Expenditures</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>8,248,384</b>	<b>8,400</b>	<b>-</b>	<b>154,419</b>	<b>88,207</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>-</b>

FTE	Prenatal 14-222	Tobacco 14-223	Repro Health 14-224	Immun 14-226	Consolid 14-227	Enviro 14-228	Radon 14-229	GAM 15-601	HS 16-211	Aging 17-101	Aging 17-231	Vets 18-101	Library 19-101
Officials/Administration	-	-	-	-	-	-	-	1.00	1.00	-	-	1.00	0.25
Professionals	0.70	1.65	1.50	0.23	0.72	1.00	-	7.00	37.00	-	-	-	-
Technicians/Para-Professionals	-	-	-	-	-	-	-	21.60	12.00	-	-	-	-
Administrative Support	0.05	-	0.80	0.10	-	1.00	-	4.30	16.00	-	-	1.00	-
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	72.23	-	-	-	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</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>	<b>2.00</b>	<b>0.25</b>



Table 9

## Summary of all Funds by Department

SUMMARY	Museum 20-101	Extension 21-101	LWRD 22-101	Lime 23-602	Land Info 24-101	WI Septic 24-806	Fair 26-101	Corp Counsel 27-101	Forester 28-101	Forester 28-241	Highway 29-701	Admin 30-101
<b>Revenues</b>												
General Property Tax	17,533	255,036	333,647	-	346,245	-	22,748	236,021	(90,721)	-	3,095,771	(3,038,676)
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	766,120
State Aids	-	6,753	208,200	-	300	10,000	-	465,775	39,022	8,223	1,397,728	589,999
License & Fees	-	10	18,100	-	248,000	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	-	11,150	34,210	565,300	130,000	-	-	10,730	160,055	-	-	3,000
Intergovernmental Revenue	-	500	26,470	-	23,000	-	-	-	-	-	1,967,172	-
Miscellaneous Revenue	-	-	2,000	-	-	-	-	-	-	-	39,775	347,867
Other Financing Sources	-	-	-	-	20,921	-	-	-	-	-	-	2,447,614
<b>Total Income</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>108,356</b>	<b>8,223</b>	<b>6,500,446</b>	<b>1,115,924</b>
<b>Expenditures</b>												
Personnel	-	103,570	525,377	264,031	707,466	-	-	663,246	74,577	-	2,506,309	621,825
Operating - 000	-	-	-	-	-	-	-	-	-	-	1,252,705	-
Professional Services	17,533	138,119	48,150	121,125	38,450	-	11,723	25,165	1,025	500	289,320	172,059
Supplies & Expenses	-	31,760	49,000	83,414	20,350	-	-	21,515	32,754	7,723	1,933,269	13,440
Fixed Charges	-	-	-	5,932	2,200	-	25	2,600	-	-	101,350	291,600
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	100	-	-	10,000	11,000	-	-	-	-	3,000
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	90,798	-	-	-	-	-	-	332,125	289,000
<b>Total Expenditures</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>108,356</b>	<b>8,223</b>	<b>6,415,078</b>	<b>1,390,924</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>85,368</b>	<b>(275,000)</b>

FTE	Museum 20-101	Extension 21-101	LWRD 22-101	Lime 23-602	Land Info 24-101	WI Septic 24-806	Fair 26-101	Corp Counsel 27-101	Forester 28-101	Forester 28-241	Highway 29-701	Admin 30-101
Officials/Administration	-	-	1.00	1.00	1.00	-	-	1.00	-	-	1.00	1.00
Professionals	-	-	1.00	-	3.00	-	-	1.00	1.00	-	4.00	2.00
Technicians/Para-Professionals	-	-	5.00	1.00	4.00	-	-	6.00	-	-	2.00	-
Administrative Support	-	1.80	1.00	-	1.00	-	-	1.00	-	-	1.00	3.00
Skilled Craft/Service Maintenance	-	-	-	1.99	-	-	-	-	-	-	29.16	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</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>	<b>1.00</b>	<b>-</b>	<b>37.16</b>	<b>6.00</b>

Table 9

## Summary of all Funds by Department

SUMMARY	Admin- Asset 30-110	Admin - Retire 30-120	Admin - Debt 30-301	Info Tech 32-101	Emp Relations 34-101	Health Ins 32-721	ADRC 36-212	Totals
<b>Revenues</b>								
General Property Tax	-	-	4,176,439	583,322	269,544	-	111,653	20,989,554
Other Taxes	-	-	-	-	-	-	-	826,220
State Aids	-	-	-	-	-	-	1,360,658	8,773,008
License & Fees	-	-	-	-	-	-	-	326,435
Fines & Forfeitures	-	-	-	-	-	-	-	241,850
Public Charge for Services	-	-	-	-	-	-	150,000	12,824,133
Intergovernmental Revenue	-	-	-	154,925	-	6,057,921	-	8,350,248
Miscellaneous Revenue	-	-	-	-	-	436,713	-	874,505
Other Financing Sources	315,828	125,000	40,000	-	27,677	-	-	3,241,863
<b>Total Income</b>	<b>315,828</b>	<b>125,000</b>	<b>4,216,439</b>	<b>738,247</b>	<b>297,221</b>	<b>6,494,634</b>	<b>1,622,311</b>	<b>56,447,816</b>
<b>Expenditures</b>								
Personnel	-	-	-	465,872	273,483	-	809,646	29,387,191
Operating - 000	-	-	-	-	-	-	-	2,940,749
Professional Services	339,138	-	-	240,750	7,475	6,494,634	90,750	13,134,692
Supplies & Expenses	-	-	-	31,625	8,963	-	248,669	3,710,849
Fixed Charges	-	-	-	-	3,300	-	36,260	962,583
Debt Service	-	-	4,216,439	-	-	-	-	4,216,439
Other Grants Contributions	-	-	-	-	4,000	-	436,986	718,513
Capital Outlay	469,751	-	-	-	-	-	-	1,063,806
Transfers	-	-	-	-	-	-	-	982,737
<b>Total Expenditures</b>	<b>808,889</b>	<b>-</b>	<b>4,216,439</b>	<b>738,247</b>	<b>297,221</b>	<b>6,494,634</b>	<b>1,622,311</b>	<b>57,117,559</b>
<b>Net Revenue and Expenditures</b>	<b>(493,061)</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(669,743)</b>

FTE	Admin - Asset 30-110	Admin - Retire 30-120	Admin -Debt 30-301	Info Tech 32-101	Emp Relations 34-101	Health Ins 34-721	ADRC 36-212	Totals
Officials/Administration	-	-	-	1.00	1.00	-	1.00	20.85
Professionals	-	-	-	1.00	1.00	-	6.00	91.11
Technicians/Para-Professionals	-	-	-	3.00	-	-	-	73.33
Administrative Support	-	-	-	-	1.00	-	3.00	68.95
Skilled Craft/Service Maintenance	-	-	-	-	-	-	2.65	120.99
Protective Service Workers	-	-	-	-	-	-	-	54.45
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5.00</b>	<b>3.00</b>	<b>-</b>	<b>12.65</b>	<b>429.68</b>

## 2014 - 2015 PROJECTION BY ECONOMIC CLASSIFICATION

SUMMARY	2011 Actual	2012 Budget	2013 Budget	2014 Projection	2015 Projection
<b>Revenues</b>					
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	8,773,008	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	13,053,442	12,330,451	12,824,133	13,200,000	13,600,000
Intergovernmental Revenue	7,770,035	7,724,883	8,350,248	8,650,000	9,000,000
Misc Revenue	894,982	1,014,050	874,505	875,000	875,000
Other Financing Sources	2,544,743	2,832,434	3,241,863	3,300,000	3,350,000
<b>Total Income</b>	<b>56,727,676</b>	<b>54,911,547</b>	<b>56,447,816</b>	<b>57,125,000</b>	<b>58,045,000</b>
<b>Expenditures</b>					
Personnel	27,270,393	29,394,035	29,387,191	30,100,000	31,000,000
Operating - 000	11,898,995	2,860,420	2,940,749	2,900,000	2,900,000
Professional Services	7,474,404	12,163,462	13,134,692	13,400,000	13,600,000
Supplies & Expenses	3,669,389	3,765,091	3,710,849	3,800,000	3,800,000
Fixed Charges	4,764,752	963,036	962,583	960,000	1,000,000
Debt service	2,263	4,134,842	4,216,439	4,200,000	3,900,000
Grant Contribution	865,075	514,806	718,513	750,000	750,000
Capital Outlay	483,865	404,724	1,063,806	600,000	600,000
Transfers	410,268	1,058,663	982,737	900,000	900,000
<b>Total Expenditures</b>	<b>56,839,404</b>	<b>55,259,079</b>	<b>57,117,559</b>	<b>57,610,000</b>	<b>58,450,000</b>
<b>Net Revenue and Expenditures</b>	<b>(111,728)</b>	<b>(347,532)</b>	<b>(669,743)</b>	<b>(485,000)</b>	<b>(405,000)</b>

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<sup>6</sup> 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 enacted in 2012. There is an overall mismatch between revenues and expenditures, in part because of continued repayments to the asset protection and internal 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 take action to ease financial pressures, likely through programmatic savings (e.g. mandate relief).

Specifically, the property tax is assumed to remain the same, although it could be increased for new construction and new debt service should the need arise. We project a potential increase in levy, should the need arise, of about \$150,000 per year through the forecast period. Other taxes show only slight growth, as do licenses and fees, consistent with a slowly recovering economy. Miscellaneous revenue -largely rents - remains flat, and other financing sources -largely sales tax - shows only a modest increase. We estimate that the sales tax should grow by only about two percent per year, the rate of inflation. This is also the rate of growth forecast by our internal time series analysis model.

State aids are not expected to increase significantly given very slow improvement in the State's budget, but any estimate is very risky in light of the potential for substantial cuts in Federal funding (most State aids are Federal pass through funds). Again, we assume that there will be some action by the State by 2015 to ease pressure on local budgets, perhaps through financing but more likely through programmatic changes to

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<sup>6</sup> Gross Domestic Product, the broadest measure of economic growth. Real GDP is adjusted for inflation.

reduce local costs. Intergovernmental revenue, largely Highway Department work for the 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; we also expect to see increased work by the Highway Department for other local governments. Finally, finances and forfeitures continues on its longstanding decline due to both a greater State share of revenues collected and ongoing difficulties in assessment and collection.

On the expenditure side, increases in personnel costs are affected in future years by health insurance increases despite a higher employee share and other cost saving measures adopted in the 2013 budget. Further, as the labor market improves we expect wages to grow by about three percent per year; even though Polk County is above market in many wage classifications that is also in many cases a temporary phenomenon as the market catches up. The County is nearing a limit on savings through attrition, although some small amount has been factored in to the forecast. 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 - rise only slightly, and capital outlay continues at a slightly higher level given the revenue from the asset protection and internal investment fund. Finally, transfers are expected to remain about the same in both years.

In total, the budget gap for 2014 and 2015 would appear – at this point – to be about \$400,000 to \$500,000. This amount would be reduced by any scheduled use of fund balance (note that 2013 was overstated due to loans from the asset protection and internal investment fund), but remains significant. As noted, this gap could be closed substantially should the property tax or other revenues be increased. There are other initiatives underway that will reduce costs, specifically sick leave payout changes, the new Human Services Department software and consequent reorganization, and personnel system reforms. It is too early to precisely estimate savings from these changes, and other savings opportunities will arise as well. However, these estimates illustrate that the County will have limited ability to undertake any new initiatives over the coming years without equivalent reductions in existing initiatives. In other words, the answer to the budget challenge – there's not enough money to do everything, so how do you decide what to do – will have to be that spending on low priority, low performing programs must be reduced to fund high priority, high performing programs.

Table 11

**2013 CAPITAL BUDGET**

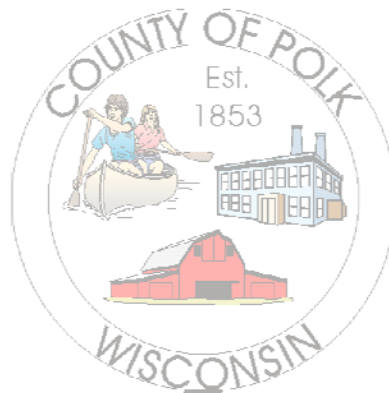
Highway Department*		Law Enforcement	
Construction Projects		Radio system	18,500
County trunk highway (CTH) G seal	90,000	Vehicles **	174,656
CTH A3/A2 ultra-thin overlay	942,000	Total, Law Enforcement	193,156
CTH I3 box culvert mill and overlay	98,000		
CTH W1 culverts and ditching	124,000	ADRC	
CTH W4 thin overlay	485,000	Vehicle (part)	8,400
Building improvements	55,000		
Yard scale	77,650	Nursing Home (Golden Age Manor)	
Shop crane	17,000	Room upgrade	30,000
Two plow trucks **	170,000	Kitchen air handling unit	70,000
Supervisor vehicle **	31,450	Patio	19,000
Crew truck **	40,500	Parking lot	18,000
Trailer	18,000	Mower and snowblower **	20,000
Total, Highway Department	2,148,600	Kitchen upgrade	7,000
			164,000
Asset Protection and Internal Investment Account		Buildings, Parks, Forestry and Solid Waste	
Front-end loader (to Lime Quarry)	150,000	Garage door replacement	6,000
Highway building lighting (to Buildings)	19,751	Sidewalk replacements	25,000
Financial software (to Human Services)	300,000	Recycling containers	10,000
Total, Asset account	469,751	Roof upgrades	54,000
		Heavy equipment (skidsteer)	25,000
Human Services Department		Maintenance equipment	18,200
Vehicle **	18,904	Total, Buildings	138,200
Public Health		Total	
Vehicles **	71,395		3,212,406

\* Highway Department capital expenditures for equipment are included in an asset account and expenditures for construction materials are included in supplies and expenses per the Uniform Chart of Accounts, not in the capital expenditure accounts (800 series). This does have the effect of significantly understating a county's total capital investment in any year.

\*\* Recurring expenditures

## 2013 Budgets by Department

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## Department of Administration

### Dana Frey, County Administrator

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

### Mission

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

### Link to County Board Priorities

- To serve and represent the public with integrity

### Program listing, Administration

Program	Goal	Share of Resources	Mandated	Performance measure	2011 baseline	2012 target	2013 target
<b>Public Financial Management</b>	Maintain financial discipline and transparency and allocate funds as effectively as possible following priorities set by the County Board	50%	Yes	Recognition by national organizations for quality of financial management and provision of information	One	Two	Two
				Unassigned fund balance as a percentage of general fund expenditures	25%	31.1%	25% after appropriations
<b>Recruitment, selection, and supervision of department heads</b>	To maintain the high standards of professionalism and competence of senior staff as well as to help staff improve overall efficiency and effectiveness.	10%	Yes	Rate of success in filling key positions without reopening recruitment process	100%	100%	100%
<b>Preparation of materials for Board review and action</b>	The Board receives adequate information to support its decision making in a timely and orderly manner	10%	Yes	Date by which annual budget is submitted to the County Board	First week in September	First week in September	First week in September
				Number of budget amendment analyses and committee report summaries prepared (the latter is new in 2012)	N/A	12	15
<b>Policy implementation and oversight</b>	All Board policies, state and federal laws enforced	10%	Yes	Number of policies rewritten and adopted; 2013 is progress towards a comprehensive administrative code	5	5	60%

**2013  
BUDGET**

**30 101 ADMINISTRATION**

<b>SUMMARY</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	506,125	508,987	(3,029,689)	(2,959,755)	(3,038,676)
Other Taxes	-	(1,970)	805,488	766,120	766,120
State Aids	-	-	700,189	590,108	589,999
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
<b>Total Income</b>	<b>518,021</b>	<b>688,641</b>	<b>1,160,574</b>	<b>1,068,147</b>	<b>1,115,924</b>
<b>Expenditures</b>					
Personnel	423,747	447,793	652,043	644,395	621,825
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
<b>Total Expenditures</b>	<b>504,525</b>	<b>514,638</b>	<b>930,326</b>	<b>1,233,147</b>	<b>1,390,924</b>
<b>Net Revenue and Expenditures</b>	<b>13,496</b>	<b>174,003</b>	<b>230,248</b>	<b>(165,000)</b>	<b>(275,000)</b>
<b>FTE</b>					
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
<b>Total</b>	<b>5.8</b>	<b>5.8</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>

## BUDGET

## 30 107 ADMINISTRATION - ACT 150 LIBRARY

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
<b>Revenues</b>					
General Property Tax	-	-	-	535,762	578,805
<b>Total Income</b>	-	-	-	<b>535,762</b>	<b>578,805</b>
<b>Expenditures</b>					
Other Grants Contributions				535,762	578,805
<b>Total Expenditures</b>	-	-	-	<b>535,762</b>	<b>578,805</b>
<b>Net Revenue and Expenditures</b>	-	-	-	-	-

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**2013  
BUDGET**

**30 110 ADMINISTRATION - ASSET PROTECTION FUND**

<b>SUMMARY</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2013 Budget</b>
<b>Revenues</b>					
Other Financing Sources				-	315,828
<b>Total Income</b>	-	-	-	-	<b>315,828</b>
<b>Expenditures</b>					
Professional Services	-	-	-	-	339,138
Capital Outlay	-	-	-	-	469,751
<b>Total Expenditures</b>	-	-	-	-	<b>808,889</b>
<b>Net Revenue and Expenditures</b>	-	-	-	-	<b>(493,061)</b>

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**2013  
BUDGET**

**30 102 ADMINISTRATION - CONTINGENCY**

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

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**2013  
BUDGET**

**30 301 ADMINISTRATION - DEBT**

<b>SUMMARY</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	3,342,225	3,681,957	3,829,513	4,094,142	4,176,439
Miscellaneous	370,769	350,000	-	-	-
Other Financing Sources	89,416	30,000	40,000	40,000	40,000
<b>Total Income</b>	<b>3,802,410</b>	<b>4,061,957</b>	<b>3,869,513</b>	<b>4,134,142</b>	<b>4,216,439</b>
<b>Expenditures</b>					
Fixed Charges	3,802,410	4,061,957	3,907,369	-	-
Debt Service	-	-	-	4,134,142	4,216,439
<b>Total Expenditures</b>	<b>3,802,410</b>	<b>4,061,957</b>	<b>3,907,369</b>	<b>4,134,142</b>	<b>4,216,439</b>
<b>Net Revenue and Expenditures</b>	<b>-</b>	<b>-</b>	<b>(37,856)</b>	<b>-</b>	<b>-</b>

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**2013  
BUDGET**

**30 120 ADMINISTRATION - EMPLOYEE RETIREMENT FUND**

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

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**2013  
BUDGET**

**30 203 ADMINISTRATION - SALES TAX**

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

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## **ADRC: Aging and Disability Resource Center**

### **Laura Neve, Director**

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

### **Mission**

The mission of the Aging and Disability Resource Center is to empower and support seniors, people with disabilities and their families by providing useful information and finding the help people seek. The ADRC is a central source of information, assistance and access to community resources.

The vision of the aging programs within the ADRC is to provide information and services that help older people remain independent in their homes and active in their communities.

### **Link to County Board Priorities**

- To improve the quality of life for all who live in Polk County and to serve and represent the public with integrity.

### **Program listing, ADRC**

<b>Program</b>	<b>Goal</b>	<b>Share of Resources</b>	<b>Mandated</b>	<b>Performance measure</b>	<b>2011 baseline</b>	<b>2012 actual</b>	<b>2013 target</b>
<b>Information &amp; Assistance</b>	Serve as single entry point for un-biased community resource information. Also to assist with enrollment into publicly funded long term care programs.	23%	Yes	Number of contacts by consumers and caretakers.	1,875	2,066	2,300
<b>Disability Benefit Specialist</b>	To advocate for and assist the disabled adults (17 ½ - 59 y.o.) of Polk C. through benefit assessments, applications and appeal processes.	15%	Yes	Number of consumers served.	180	224	270
<b>Elder Benefit Specialist</b>	To advocate for and assist the elder residents (60+) of Polk co. through benefit assessments, applications and appeal processes.	13%	Yes	Number of consumers served.	234	466	525

<b>Program</b>	<b>Goal</b>	<b>Share of Resources</b>	<b>Mandated</b>	<b>Performance measure</b>	<b>2011 baseline</b>	<b>2012 actual</b>	<b>2013 target</b>
<b>Prevention Programming</b>	To provide information and programming to enhance the health of seniors.	6%	No	Number of events hosted. *These events may serve 30 – 80 people however we do not have a way to record unduplicated consumer numbers	2	2	4
<b>Caregivers Support</b>	To provide programs and services to ease the stress for caregiving of their loved ones.	6%	No	Number of consumers assisted. ** Due to changes in programming with the merger, we do not have these records. We will use 2013 to set our benchmark.			50
<b>Nutrition Program</b>	To provide a nutritious meal, daily checks, nutrition education and opportunities to volunteer.	25%	No	Number of meals served.	26,933	27,447	28,000
<b>Transportation Services</b>	To provide rides for elderly and disabled residents who have no other means of transportation.	12%	No	Number of trips provided.	5,946 ** Prior to MA rides provided by state	2,883	2,900

#### ***Significant factors affecting 2013 department budget***

- Polk County has always held the fiscal contract with the state for ADRC services in the service area covering Polk and Burnett County and the St. Croix Chippewa Indians of Wisconsin. However, 2013 is the first year in which the contracts of the aging programs of both counties are combined into one and managed under the ADRC, again with Polk maintaining the fiscal contract. This is a brand new budget.
- 2013 also starts new programming for the agency, so this may also shift some the administrative costs to other service areas.

**2013  
BUDGET**

**36 212 ADRC**

<b>SUMMARY</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	35,250	-	-	-	111,653
State Aids	458,340	638,530	690,906	707,356	1,360,658
Public Charge for Services	-	-	-	-	150,000
<b>Total Income</b>	<b>493,590</b>	<b>638,530</b>	<b>690,906</b>	<b>707,356</b>	<b>1,622,311</b>
<b>Expenditures</b>					
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	-	-
<b>Total Expenditures</b>	<b>498,240</b>	<b>633,837</b>	<b>681,897</b>	<b>707,356</b>	<b>1,622,311</b>
<b>Net Revenue and Expenditures</b>	<b>(4,650)</b>	<b>4,693</b>	<b>9,009</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
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
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>12.65</b>

**2013  
BUDGET**

**17 101 AGING - ADRC**

<b>SUMMARY</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2012 Budget</b>	<b>2013 Budget</b>
<b>Revenues</b>					
General Property Tax	2,750	11,875	11,697	11,697	8,400
Other Financing Sources	-	-	10,168	-	-
<b>Total Income</b>	<b>2,750</b>	<b>11,875</b>	<b>21,865</b>	<b>11,697</b>	<b>8,400</b>
<b>Expenditures</b>					
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	-	-
<b>Total Expenditures</b>	<b>3,358</b>	<b>11,178</b>	<b>21,865</b>	<b>11,697</b>	<b>8,400</b>
<b>Net Revenue and Expenditures</b>	<b>(608)</b>	<b>697</b>	<b>-</b>	<b>-</b>	<b>-</b>

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## **Buildings, Parks and Forestry and Solid Waste**

### **Debbie Peterson, Director**

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

### **Parks and Forestry Division**

#### **Mission**

To develop, maintain and preserve our parks, lake accesses, and trail systems, that will meet the needs of our citizens and future generations; preserve and protect the county's open space, water, historical, natural and economic resources and provide recreation and tourism opportunities.

#### **Link to County Board Priorities**

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

#### **Program listing, Parks and Forestry**

<b>Program</b>	<b>Goal</b>	<b>Share of Resources</b>	<b>Mandated</b>	<b>Performance measure</b>	<b>2011 baseline</b>	<b>2012 target</b>	<b>2013 target</b>
<b>Parks and lake access</b>	Maintain parks and improve lake access	1%	No	Revenue from campsite and shelter rentals	\$2,773	1,617	2,200
				Advertising amount in dollars	\$540	600	600
<b>Snowmobile and ATV trails</b>	To keep all trails well maintained and groomed	.05%	No	Number of miles maintained	373	373	373
<b>Non-motorized trails</b>	Increased participation for residents and increased tourism	.01%	No	Amount of trail pass revenue	\$9,751	10,639	10,750
<b>Conservation</b>	Preserve and improve public lands through conservation	NA	No	Successful grant application and amount of grant funding	\$2,500	2,500	2,500

**Buildings and Property Division****Mission**

To preserve and to extend the useful life of existing facilities, as well as assist in planning and design for additional county buildings as required.

**Link to County Board Priorities**

- To serve and represent the public with integrity

**Program listing, Buildings and Property**

Program	Goal	Share of Resources	Mandated	Performance measure	2011 baseline	2012 target	2013 target
<b>Building maintenance</b>	Increase energy efficiency	85%	No	Reduction in utility therms/kWh	168,698/2,900,136	158,725/2,804,791	158,000/2,800,000
	Maintain current facilities			Percent of CIP projects completed	100%	100%	100%
	Improve selected facilities			Number of facilities in capital improvement planning proces	All but one facility	All but one facility	Extend to Golden Age Manor
<b>Vehicle management (New for 2013)</b>	Improve utilization of County-owned vehicles	Not determined*	No	Establish a uniform process for purchase, use and replacement	N/A	N/A	Process developed and implemented

\* As this program is new for 2013, the cost is distributed across almost all departments. Cost estimates will be available for 2014 and thereafter and performance measure determined.

**Solid Waste and Recycling Division****Mission**

To meet the solid waste and recycling needs of Polk County residents that incorporate waste reduction and material reuse which is technically and economically feasible reserve and to extend the useful life of existing facilities, as well as assist in planning and design for additional county buildings as required.

**Link to County Board Priorities**

- To preserve and enhance the environment

**Program listing, Solid Waste and Recycling**

<b>Program</b>	<b>Goal</b>	<b>Share of Resources</b>	<b>Mandated</b>	<b>Performance measure</b>	<b>2011 baseline</b>	<b>2012 target</b>	<b>2013 target</b>
<b>Solid Waste</b>	<i>To reduce landfill utilization</i>	.01%	<i>Partially</i>	<i>Revenue from solid waste items brought in to County facilities</i>	\$32,000	\$32 000	\$33,500
<b>Recycling</b>	<i>Reduce environmental impacts by recycling materials</i>	.23%	<i>Yes</i>	<i>Weight of collected recyclable materials (tons)</i>	3,035	3 150	3,300
<b>Clean Sweep</b>	<i>Prevent hazardous materials from affecting the environment</i>	.01%	<i>No</i>	<i>Number of people bringing in hazardous items</i>	190	200	225



**2013  
BUDGET**

**07 101 BUILDINGS, PARKS, FORESTRY AND SOLID WASTE**

<b>SUMMARY</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	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	2,500
<b>Total Income</b>	<b>2,139,244</b>	<b>2,433,872</b>	<b>2,196,715</b>	<b>2,024,496</b>	<b>2,031,713</b>
<b>Expenditures</b>					
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	191,988
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	-
<b>Total Expenditures</b>	<b>2,312,532</b>	<b>1,995,761</b>	<b>2,008,328</b>	<b>2,024,496</b>	<b>2,031,713</b>
<b>Net Revenue and Expenditures</b>	<b>(173,288)</b>	<b>438,111</b>	<b>188,387</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
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
<b>Total</b>	<b>17.0</b>	<b>16.6</b>	<b>16.6</b>	<b>16.72</b>	<b>16.68</b>

**2013  
BUDGET**

**26 101 FAIR - BUILDINGS/PARKS**

<b>SUMMARY</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	38,100	23,100	22,750	22,750	22,748
<b>Total Income</b>	<b>38,100</b>	<b>23,100</b>	<b>22,750</b>	<b>22,750</b>	<b>22,748</b>
<b>Expenditures</b>					
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	-	-	-
<b>Total Expenditures</b>	<b>36,241</b>	<b>26,482</b>	<b>22,361</b>	<b>22,750</b>	<b>22,748</b>
<b>Net Revenue and Expenditures</b>	<b>1,859</b>	<b>(3,382)</b>	<b>389</b>	<b>-</b>	<b>-</b>

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**2013  
BUDGET**

**28 101 FORESTER - BUILDINGS/PARKS**

<b>SUMMARY</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	(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	-
<b>Total Income</b>	<b>141,658</b>	<b>67,858</b>	<b>44,959</b>	<b>117,398</b>	<b>108,356</b>
<b>Expenditures</b>					
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	-
<b>Total Expenditures</b>	<b>165,886</b>	<b>84,690</b>	<b>95,007</b>	<b>117,398</b>	<b>108,356</b>
<b>Net Revenue and Expenditures</b>	<b>(24,228)</b>	<b>(16,832)</b>	<b>(50,048)</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
Professionals	-	1.0	1.0	1.0	1.0
<b>Total</b>	<b>-</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

**2013  
BUDGET**

**28 241 FORESTER - BUILDINGS/PARKS**

<b>SUMMARY</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2013 Budget</b>
<b>Revenues</b>					
Other Taxes	53,891	7,730	40,274	-	-
State Aids	8,223	8,223	8,223	8,223	8,223
<b>Total Income</b>	<b>62,114</b>	<b>15,953</b>	<b>48,497</b>	<b>8,223</b>	<b>8,223</b>
<b>Expenditures</b>					
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	-	-	-	-
<b>Total Expenditures</b>	<b>63,866</b>	<b>19,733</b>	<b>41,226</b>	<b>500</b>	<b>8,223</b>
<b>Net Revenue and Expenditures</b>	<b>(1,752)</b>	<b>(3,780)</b>	<b>7,271</b>	<b>7,723</b>	<b>-</b>

## BUDGET

## 07 807 LAKES IMPROVEMENT - BUILDINGS/PARKS

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

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**2013  
BUDGET**

**20 101 MUSEUM - BUILDINGS/PARKS**

<b>SUMMARY</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	18,000	17,800	17,533	17,533	17,533
<b>Total Income</b>	<b>18,000</b>	<b>17,800</b>	<b>17,533</b>	<b>17,533</b>	<b>17,533</b>
<b>Expenditures</b>					
Operating - 000	-	-	-	-	-
Professional Services	35,612	19,910	16,500	17,533	17,533
<b>Total Expenditures</b>	<b>35,612</b>	<b>19,910</b>	<b>16,500</b>	<b>17,533</b>	<b>17,533</b>
<b>Net Revenue and Expenditures</b>	<b>(17,612)</b>	<b>(2,110)</b>	<b>1,033</b>	<b>-</b>	<b>-</b>

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**2013  
BUDGET**

**07 808 PARK DEDICATION- BUILDINGS/PARKS**

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

07 808 PARK DEDICATION- BUILDINGS/PARKS

## Clerk of Circuit Court

### Joan Ritten, Polk County Clerk of Circuit Court

To follow all Guidelines within the Wisconsin statutes; perform administrative duties for the courts, including jury management, Court financial management, Court record management, collections and enforcement of all Court ordered financial obligations. Disseminate information to the public on procedures to file small claims, domestic abuse/harassment/child abuse restraining orders, civil matters and other related activity. Record keeping, monitoring and scheduling of Court cases including but not limited to small Claims, civil, criminal, traffic, appeals, collections of fines and court fees also recording liens and judgments.

### Mission

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

### Link to County Board Priorities

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

### Program listing, Clerk of Courts

Program	Goal	Share of Resources	Mandated	Performance measure	2011 baseline	2012 target	2013 target
<b>Case filing and management</b>	Prompt and accurate filing of all information necessary for the functioning of the court	75%	Yes	Number of case files : Civil	827	775	780
				Small Claims	1,148	1,213	1,225
				Criminal	922	1,147	1,150
<b>Management of Jury</b>	Juries to be appropriately trained and managed thoroughly and professionally	10%	Yes	Number of Juries	15	11	15
<b>Collections and accounting of fees and fine revenue</b>	Revenues to be promptly collected and appropriately accounted	10%	Yes	Amount of Fee and Fine Revenues	\$1,236,565.80	\$1,316,273.71	\$1,316,123.71
<b>Filing of oaths of offices</b>	All records maintained timely and accurately	5%	Yes	Number of Oaths/Error Rate	36/0	2/0	5/0

### Significant factors affecting 2013 department budget

- Increasing case load
- Increasing duties due to changes in statutes
- Likelihood of unforeseen jury trials



**2013  
BUDGET**

**02 101 CIRCUIT COURT**

<b>SUMMARY</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	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	-	-	-	-
<b>Total Income</b>	<b>764,426</b>	<b>942,448</b>	<b>916,121</b>	<b>943,021</b>	<b>931,796</b>
<b>Expenditures</b>					
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	188,500
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	-	-	-
<b>Total Expenditures</b>	<b>888,136</b>	<b>866,922</b>	<b>931,066</b>	<b>943,021</b>	<b>956,796</b>
<b>Net Revenue and Expenditures</b>	<b>(123,710)</b>	<b>75,526</b>	<b>(14,945)</b>	<b>-</b>	<b>(25,000)</b>

<b>FTE **</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2013 Budget</b>
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
<b>Total</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>12.00</b>

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

**2013  
BUDGET**

**02 204 DRIVERS IMPROVEMENT - CIRCUIT COURT**

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

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**2013  
BUDGET**

**03 101 FAMILY COURT - CIRCUIT COURT**

<b>SUMMARY</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	26,850	26,850	26,447	26,447	26,447
<b>Total Income</b>	<b>26,850</b>	<b>26,850</b>	<b>26,447</b>	<b>26,447</b>	<b>26,447</b>
<b>Expenditures</b>					
Personnel	21,620	21,621	21,538	-	-
Operating - 000				55,000	-
Professional Services					54,997
Supplies & Expenses	4,400	6,472	5,430	9,997	5,000
<b>Total Expenditures</b>	<b>26,020</b>	<b>28,093</b>	<b>26,968</b>	<b>64,997</b>	<b>59,997</b>
<b>Net Revenue and Expenditures</b>	<b>830</b>	<b>(1,243)</b>	<b>(521)</b>	<b>(38,550)</b>	<b>(33,550)</b>

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**2013  
BUDGET**

**02 202 FAMILY COURT COMMISSIONER - CIRCUIT COURT**

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

02 202 FAMILY COURT COMMISSIONER - CIRCUIT COURT

**2013  
BUDGET**

**02 201 JAIL ASSESSMENT FUND - CIRCUIT COURT**

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

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## Corporation Counsel

### Jeff Fuge, Corporation Counsel

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

### Mission

The mission of the Corporation Counsel is to serve and to represent the public with integrity by providing quality legal services in an efficient and timely manner to the County, its boards, commissions, committees, departments, officials and employees.

### Link to County Board Priorities

- To serve the public with integrity

### Program listing: Corporation Counsel

Program	Goal	Share of Resources	Mandated	Performance measure	2011 baseline	2012 target	2013 target
Organizational Concerns	To timely review and draft contracts, ordinances and resolutions	30%	Yes	Percentage of contracts, resolutions and ordinances reviewed, drafted and returned for review or additional information within 7 working days of request for legal services.	97 %	97%	98%
				Percentage of in-house legal services provided at a rate less expensive than the county-appointed rate	100%	100%	100%
				Percentage of claims filed against the county will processed within 2 working days of receipt	95%	100%	100%
Human Services Cases	To provide competent and timely support for cases referred by Human Services.	30%	Yes	Percentage of cases referred by the Human Services Department processed and completed within statutory time requirements	100%	100%	100%

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure</i>	<i>2011 baseline</i>	<i>2012 target</i>	<i>2013 target</i>
<i>Ordinance Enforcement and Administration</i>	<i>To provide professional and efficient legal services to County departments and committees that are responsible for designing good land use practices, preserving and enhancing the environment and protecting and improving public health</i>	<i>25%</i>	<i>Yes</i>	<i>Zoning and Health Code matters reviewed with respective zoning or health staff on a monthly basis until resolved.</i>	<i>100%</i>	<i>100%</i>	<i>100%</i>
<i>Litigation and Collection Services</i>	<i>To preserve and to protect the interests of Polk County; to minimize liability against the County; and to timely secure and obtain payment on those accounts that are due to Polk County.</i>	<i>15%</i>	<i>Yes</i>	<i>Percentage of claims filed against the County processed within 2 working days of receipt.</i>	<i>95%</i>	<i>97%</i>	<i>98%</i>
				<i>Percentage of collection matters initiated within 7 working days of referral.</i>	<i>97%</i>	<i>98%</i>	<i>98%</i>
				<i>Percentage of collection matters reviewed with appropriate staff on a monthly basis until resolved.</i>	<i>100%</i>	<i>100%</i>	<i>100%</i>

#### *Significant factors affecting 2013 department budget*

- *Positive response from County Circuit Court to support initiative of recoupment of legal expenses incurred on collections and guardianship and protective placement cases resulting in increased cost efficiency in the provision of legal services.*
- *Revisions in the child welfare law require additional utilization of legal services from Human Services Department in cases involving children in need of protection or services and termination of parental rights.*
- *Unsettled litigation in federal and state court concerning municipal labor relations law (2011 Wisconsin Act 10 and 2011 Wisconsin Act 32) require periodic reallocation of departmental resources contemporaneous with advancements and changes in those cases.*

## Corporation Counsel - Child Support Department

### Malia Malone, Child Support Director

The Child Support Agency administers the State of Wisconsin's Child support program for Polk County consistent with those federal mandates found in the Title IV-D of the Social Security Act and state mandates found in Wisconsin Statute Sections 49.22 and 59.53(5) and (6). The Agency is responsible for:

- Establishment of paternity, collection of birthing costs and genetic tests;
- Establishment, enforcement and collection of court orders for the payment of child support and health insurance;
- Establishment and enforcement of interstate child support and paternity cases;
- Locating absent parents; and
- Enforcement and collection of foster care/substitute care orders.

The Agency provides such services to those parents and legal custodians of children who apply for and receive public assistance benefits from the State of Wisconsin and other states. The Agency also provides such services to those parents and legal custodians who apply for child support services yet receive no public assistance benefits. Some examples of collection and enforcement activities include processing of income withholding notices, intercepting income tax refunds and unemployment benefits, seizing accounts, garnishing per capita payments, and prosecuting court cases to impose contempt and jail sentences.

### Mission

The Polk County Child Support Agency is committed to providing services to children in receiving financial assistance from both parents through establishment and enforcement of child support orders, and the establishment of paternity.

### Link to County Board Priorities

- An improved quality of life for those who live, work and play in Polk County

Program listing: Child Support Agency

Program	Goal	Share of Resources	Mandated	Performance measure	2011 baseline	2012 target	2013 target
Delivery of Child Support Services	To maintain federal and state funding by meeting or exceeding baseline performance measures	100%	Yes	'Current Support Collections' Rate	74.55%	75%	75%
				'Arrears Collections' rate	74.33%	75%	75%



<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure</i>	<i>2011 baseline</i>	<i>2012 target</i>	<i>2013 target</i>
	<i>To maintain stakeholder confidence in CSA program efficacy</i>			<i>Paternity Establishment Rate</i>	124.31%	90%*	90%
				<i>Court Order Establishment Rate</i>	90.08%	91.59%	91.59%
	<i>To continue to decrease utilization of county resources in the provision of federally mandated child support services</i>			<i>County levy share of program revenue</i>	7.4%	11%**	11%

\* Sustainable level

\*\* Unit was reorganized in 2012

#### *Significant factors affecting 2013 department budget*

- *Additional performance measure implemented by the State that substantially favors larger counties resulting in a decrease of allocable federal funding*
- *Staff turnover and increased training cost.*
- *Economic factors for parents who are ordered to pay.*

**2013  
BUDGET**

**27 101 CORP COUNSEL/CHILD SUPPORT**

<b>SUMMARY</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	154,450	221,332	239,723	247,742	236,021
State Aids	426,293	458,153	442,261	441,425	465,775
Public Charge for Services	4,144	2,401	2,254	2,410	10,730
Other Financing Sources	6,600	-	-	-	-
<b>Total Income</b>	<b>591,487</b>	<b>681,886</b>	<b>684,238</b>	<b>691,577</b>	<b>712,526</b>
<b>Expenditures</b>					
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	-	-	-
<b>Total Expenditures</b>	<b>668,669</b>	<b>678,470</b>	<b>685,447</b>	<b>691,577</b>	<b>712,526</b>
<b>Net Revenue and Expenditures</b>	<b>(77,182)</b>	<b>3,416</b>	<b>(1,209)</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
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
<b>Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

## County Clerk

### Carole Wondra, Polk County Clerk

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

### Mission

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

### Link to County Board Priorities

- To serve the public with integrity

### Program listing, County Clerk

Program	Goal	Share of Resources	Mandated	Performance measure	2011 baseline	2012 target	2013 target
<b>Marriage and domestic partnership licensing</b>	Rapid, error free issuance of required documents	10%	Yes	Percentage of licenses needing correction	1%	0%	0%
<b>Administration of elections</b>	To conduct accurate, smooth, and well-run elections	50%*	Yes	Errors in canvassing or recount	0	0	0
<b>Support services for the County Board</b>	To coordinate communications between the County Board, departments and the public	25%	Yes	Number of board meetings conducted	11	11	11
<b>Dog licensing</b>	Provide funding for state and local animal control efforts	5%	Yes	Number of dog licenses issued	6,556	6,365	6,400
<b>Passport agent</b>	Provide rapid and convenient services to citizens	10%	No	Number of passports issued	258	283	290
<b>Motor vehicle licensing agent</b>	Provide rapid and convenient services to citizens	10%	No	Number of licenses issued	330	310	320

### Significant factors affecting 2013 department budget

- Past years' budgets have been affected by a high number of elections, but only two are scheduled for 2013.
- Much of the office workload is difficult to predict as it depends on external factors

**2013  
BUDGET**

**06 101 COUNTY CLERK**

<b>SUMMARY</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	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	-	-	-	-
<b>Total Income</b>	<b>213,252</b>	<b>252,131</b>	<b>413,377</b>	<b>429,090</b>	<b>367,142</b>
<b>Expenditures</b>					
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	-	-	-
<b>Total Expenditures</b>	<b>212,050</b>	<b>251,386</b>	<b>363,155</b>	<b>429,090</b>	<b>367,142</b>
<b>Net Revenue and Expenditures</b>	<b>1,202</b>	<b>745</b>	<b>50,222</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
Officials/Administration	1.00	1.00	1.00	1.00	1.00
Administrative Support	1.52	1.52	1.52	1.43	1.43
<b>Total</b>	<b>2.52</b>	<b>2.52</b>	<b>2.52</b>	<b>2.43</b>	<b>2.43</b>

**2013  
BUDGET**

**06 805 DOG LICENSE -COUNTY CLERK**

<b>SUMMARY</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2013 Budget</b>
<b>Revenues</b>					
License & Fees	24,037	24,336	22,832	24,925	24,925
<b>Total Income</b>	<b>24,037</b>	<b>24,336</b>	<b>22,832</b>	<b>24,925</b>	<b>24,925</b>
<b>Expenditures</b>					
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
<b>Total Expenditures</b>	<b>23,036</b>	<b>23,445</b>	<b>25,723</b>	<b>24,925</b>	<b>24,925</b>
<b>Net Revenue and Expenditures</b>	<b>1,001</b>	<b>891</b>	<b>(2,891)</b>	<b>-</b>	<b>-</b>

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## **District Attorney and Victim/Witness Services**

### **Daniel Steffen, District Attorney**

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

### **District Attorney's Office**

#### **Mission**

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

#### **Link to County Board Priorities**

- *To serve and represent the public with integrity.*

#### **Program listing, District Attorney**

<b>Program</b>	<b>Goal</b>	<b>Share of Resources</b>	<b>Mandated</b>	<b>Performance measure</b>	<b>2011 baseline</b>	<b>2012 actual</b>	<b>2013 target</b>
<b>Criminal prosecution</b>	<i>To work with local law enforcement agencies to ensure uniform enforcement of the criminal laws and the administration of justice throughout the county.</i>	55%	Yes	<i>Number of cases prosecuted</i>	1,900	2,086	2,274
<b>Criminal file recording and maintenance</b>	<i>To deliver high quality service to all local law enforcement agencies, defense attorneys, and public citizens in an effective, professional, and efficient manner.</i>	40%	Partial	<i>Number of cases filed and managed</i>	1,773	1,845	2,047
<b>Payment management</b>	<i>To track fees, restitution, and surcharges and send restitution to victims in a timely manner.</i>	5%	Partial	<i>Restitution, fees and surcharges received and paid</i>	\$116,898	\$90,552	\$90,000

**Victim/Witness Services****Mission**

To ensure victims are treated with fairness, dignity and respect; to help victims understand and exercise their rights and access services and advocate for public policy and resources.

**Program listing, Victim/Witness Services**

<b>Program</b>	<b>Goal</b>	<b>Share of Resources</b>	<b>Mandated</b>	<b>Performance measure</b>	<b>2011 baseline</b>	<b>2012 actual</b>	<b>2013 target</b>
<b>Victim/Witness Services</b>	Ensure each and every victim has the opportunity to exercise their rights	100%	Yes	Number of individuals assisted	755	696	725

**Significant factors affecting 2013 department budget**

- The budget is based on a normal year; a major event, such as a high-profile murder case, will require additional funding

**2013  
BUDGET**

**05 101 DISTRICT ATTORNEY**

<b>SUMMARY</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	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	-	-	-	-
<b>Total Income</b>	<b>442,049</b>	<b>512,140</b>	<b>466,176</b>	<b>464,407</b>	<b>469,983</b>
<b>Expenditures</b>					
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	-	-	-
<b>Total Expenditures</b>	<b>436,269</b>	<b>422,216</b>	<b>435,066</b>	<b>464,407</b>	<b>469,983</b>
<b>Net Revenue and Expenditures</b>	<b>5,780</b>	<b>89,924</b>	<b>31,110</b>	<b>-</b>	<b>-</b>
<b>FTE</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2013 Budget</b>
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
<b>Total</b>	<b>6.82</b>	<b>6.82</b>	<b>6.82</b>	<b>6.77</b>	<b>6.77</b>



## **UW Extension**

### **Charles Prissel and Gail Peavey, Co-department Heads**

*Extension's staff teach, learn, lead and serve, thus connecting Polk County residents with research, knowledge and resources and engaging them in transforming lives and communities. Programs support agriculture and agri-business, community and economic development, natural resources, family living and youth development. Cooperative Extension develops practical educational programs tailored to Polk County needs and is based on university knowledge and research.*

### **Mission**

*To provide Polk County residents with access to university resources and opportunities to engage in lifelong learning.*

### **Link to County Board Priorities**

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

### **Program listing UW Extension**

<b>Program</b>	<b>Goal</b>	<b>Share of Resources</b>	<b>Mandated</b>	<b>Performance measure</b>	<b>2011 baseline</b>	<b>2012 target</b>	<b>2013 target</b>
<b>Family Living Programs</b>	<i>To create strong families that serve as the foundation for community life by enhancing family relationships, parenting, child development and financial management</i>	25%	No	• <i>Number and percent of co-parents understand how to respond to children's react to divorce/separation</i>	145/89%	160/96%	120
				• <i>Number and percent of co-parents know what to do to keep child out of middle of parental conflict</i>	162/99%	156/95%	118

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure</i>	<i>2011 baseline</i>	<i>2012 target</i>	<i>2013 target</i>
<b>Family Living Programs</b>				<ul style="list-style-type: none"> <li>Number of individuals and youth will learn new relationship skill such as conflict resolution, principles of smart relationships, effective communication and empathy and appreciation</li> <li>Number of parents changed parenting in ways that helped build children's problem solving and critical thinking skills.</li> <li>Number of parents reached using internet for parent education</li> <li>Number of adults and youth learned financial knowledge to manage day-to-day finances, achieve goals, and prepare budgets.</li> <li>Number of volunteer hours or HCE members</li> </ul>	12	11	20
					n/a	n/a	10
					n/a	n/a	25
					50	10	20
					2400/yr	2400/yr	2400/yr
<b>Community, Natural Resource and Economic Development Program</b>	To train local leaders, improve economic development, land use planning, strategic planning, organizational development and access to information	25%	No	<ul style="list-style-type: none"> <li>Number and percent of participants who run/elected to a public office/Board of Directors at the end of the program</li> <li>Number of volunteer hours conducted by the Polk/St.Croix Leadership Academy participants</li> <li>Number and percent of participants who demonstrate skill in business plan development</li> </ul>	5/15%	n/a	7/20%
					220/yr	n/a	310/yr
					88/45%	41/55%	50

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure</i>	<i>2011 baseline</i>	<i>2012 target</i>	<i>2013 target</i>
<b>Community, Natural Resource and Economic Development Program</b>				<ul style="list-style-type: none"> <li>Number of Strategic Plans implemented by organizations</li> <li>Number and percent of participating students whose knowledge and understanding of Wisconsin issues increases</li> <li>Plan adopted for Farmland Preservation</li> <li>Number of community based organizations/municipalities that implement a community development project and/or an action plan based on information acquired from Extension</li> </ul>	8  n/a  n/a  7	11  290/95%  In progress  4	10  300  1  6
<b>Agriculture and Natural Resources Education</b>	To work towards increasing the profitability and viability of Polk County farms and agricultural enterprises, while educating consumers and protecting the environment.	25%	No	<ul style="list-style-type: none"> <li>Number of dairy producers who increased their knowledge of modernization options that may lead to improved productivity and profitability</li> <li>Number of farm managers, producers, and women supported through an extension-led program on financial, human resource, strategic planning, marketing or risk management.</li> <li>Number of volunteer hours conducted by Master Gardener and Master Composters volunteers.</li> <li>Number of farmers who learned nutrient management principles and practices for protecting water quality and farm profits.</li> </ul>	2  1  590/yr  n/a	4  50  510/yr  5	6  50  530/yr  10

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure</i>	<i>2011 baseline</i>	<i>2012 target</i>	<i>2013 target</i>
<b>Agriculture and Natural Resources Education</b>				• Number of farmers who learned nutrient management principles and practices for protecting water quality and farm profits.	n/a	5	10
				• Number of dairy and livestock producers reached through educational programs on reproduction, management, housing, and nutrition.	n/a	15	20
				• Number of client who received technical and educational assistance in developing their local foods business or agricultural enterprise.	1	15	20
<b>4-H Youth Development</b>	<i>To teach youth life and work force preparedness skills in a non-formal educational environment working cooperatively with a core of adult volunteers.</i>	25%	No	• Number of youth participating in the community club program	680	700	700
				• Number of youth volunteer hours to community	32640/yr	33600/yr	33600/yr
				• Number of oriented adult volunteers working with the program	350	350	350
				• Number of adult volunteer hours given to the program	16800/yr	16800/yr	16800/yr
				• Number of youth leaders taking youth leadership roles at the club level(officers, youth leaders) or county level (enrolled in youth leadership, camp counselors or the 4-H Ambassador program	100	100	100
				• Number of adult volunteers trained for the program.	35	35	35
				• STEM programs youth and adults participants	20	20	20

#### **Significant factors affecting 2013 department budget**

- State-mandated increase in employee benefit cost.

**2013  
BUDGET**

**21 101 EXTENSION**

<b>SUMMARY</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	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	-	-	-	-
<b>Total Income</b>	<b>283,688</b>	<b>267,380</b>	<b>260,523</b>	<b>263,810</b>	<b>273,449</b>
<b>Expenditures</b>					
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	-	-	-
<b>Total Expenditures</b>	<b>276,127</b>	<b>272,897</b>	<b>245,932</b>	<b>263,810</b>	<b>273,449</b>
<b>Net Revenue and Expenditures</b>	<b>7,561</b>	<b>(5,517)</b>	<b>14,591</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
Administrative Support	1.80	1.80	1.80	1.80	1.80
<b>Total</b>	<b>1.80</b>	<b>1.80</b>	<b>1.80</b>	<b>1.80</b>	<b>1.80</b>

## Employee Relations Department

**Andrea Jerrick, Director**

The Employee Relations Department performs the personnel administrative functions for the County in the areas of employment, recruitment, and position development, labor relations, employee safety and wellness, compensation and benefit program administration, employee performance program administration, training and development, and assistance in policy development and implementation.

### Mission

To provide positive employee services in the areas of recruitment, compensation and benefits, safety, education and training, employee wellness, performance standards and appraisals; and to provide these services in a fair, logical and expeditious manner.

### Link to County Board Priorities

- To serve the public with integrity

### Program listing, Employee Relations

Program	Goal	Share of Resources	Mandated	Performance measure	2011 baseline	2012 target	2013 target
<b>Employee Wellness and Safety</b>	Redesign of Employee Wellness program to enhance employee participation and awareness of wellness initiatives	20%	Partial	Creation of strategic plan for wellness initiatives	None	10% complete	100% complete
				Number of wellness initiatives implemented	2	6	10
<b>Compensation and Benefits</b>	Improve recruitment and retention efforts through enhancement, promotion and communication of our total rewards package	20%	No	Share of positions for which total rewards statement on compensation is prepared	5%	10%	90%
				Percentage of strategic initiative on recruitment and retention completed	0%	20%	100%
<b>Labor Relations</b>	Streamline people and paper systems to achieve efficiencies in administration of HR functions and improved employee access to information	20%	Partial	Reduction in costs due to implementation of outsourced HRIS/Payroll system	0	0	10% (by year end)

### Employee Relations Department

<b>Employment, Recruitment/Retention, and Position Development</b>	Develop Management tools to effectively communicate HR strategy and expectations for employee/management relations	20%	No	Share of Manager Onboarding toolkit (to ensure smooth onboarding process) developed	0	10%	100%
				Number of training sessions to educate managers on management issues related to retention, turnover, and performance	2	4	4
<b>Policy Development and Legal Compliance</b>	Access for all employees and management for policy and handbook and training for legal compliance issues	20%	Partial	Availability of employee relations policies, handbooks, and legal information	Intranet and hardcopy; hardcopy only for sensitive materials	Intranet and hardcopy; hardcopy only for sensitive materials	Intranet and hardcopy; secure internet access for all materials with VPN

### Significant factors affecting 2013 department budget

- Implementation of new accounting, payroll and HR systems

**2013  
BUDGET**

**34 101 EMPLOYEE RELATIONS**

<b>SUMMARY</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	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
<b>Total Income</b>	<b>269,604</b>	<b>281,687</b>	<b>294,661</b>	<b>303,113</b>	<b>297,221</b>
<b>Expenditures</b>					
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	-
<b>Total Expenditures</b>	<b>258,148</b>	<b>283,402</b>	<b>274,158</b>	<b>303,113</b>	<b>297,221</b>
<b>Net Revenue and Expenditures</b>	<b>11,456</b>	<b>(1,715)</b>	<b>20,503</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
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
<b>Total</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>



**2013  
BUDGET**

**34 721 HEALTH INSURANCE - EMPLOYEE RELATIONS**

<b>SUMMARY</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2013 Budget</b>
<b>Revenues</b>					
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
<b>Total Income</b>	<b>5,123,289</b>	<b>5,405,560</b>	<b>5,627,974</b>	<b>6,050,965</b>	<b>6,494,634</b>
<b>Expenditures</b>					
Operating - 000	5,706,656	6,193,790	5,869,800	-	-
Professional Services	-	-	-	6,050,965	6,494,634
<b>Total Expenditures</b>	<b>5,706,656</b>	<b>6,193,790</b>	<b>5,869,800</b>	<b>6,050,965</b>	<b>6,494,634</b>
<b>Net Revenue and Expenditures</b>	<b>(583,367)</b>	<b>(788,230)</b>	<b>(241,826)</b>	<b>-</b>	<b>-</b>

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## **Golden Age Manor**

### **Dana Reese, Administrator**

Golden Age Manor is proud to provide long term care and short term rehabilitation to residents of Polk County and surrounding areas. Beyond offering skilled nursing care, in house physical, occupational and speech therapies are also available. Golden Age Manor has 114 beds, 17 of which have been designated to a special secured Alzheimer's care unit known as Judy's cottage. All 114 beds are Medicaid and Medicare certified.

### **Mission**

The mission of Golden Age Manor is to provide high quality long term care and short term rehabilitation services to residents of Polk County and surrounding areas utilizing a team approach. We strive to care for each of our residents in a professional, compassionate and supportive manner while promoting the highest quality of life and individualized personal care.

### **Link to County Board Priorities**

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

### **Program listing, Golden Age Manor**

<b>Program</b>	<b>Goal</b>	<b>Share of Resources</b>	<b>Mandated</b>	<b>Performance measure</b>	<b>2011 baseline</b>	<b>2012 actual</b>	<b>2013 target</b>
<b>Long term care</b>	To provide high quality care to persons needing long term skilled nursing care.	65%	No	Occupancy rate	91.9%	94.9%	92%
<b>Short term rehabilitation-Medicare Part A</b>	To provide high quality comprehensive care to persons recovering from the effects of injury and illness.	20%	No	Number of patient days	2,559	2,305	2,500
<b>Dementia care</b>	To provide safe and secure quality care to persons needing memory care and nursing care.	15%	No	Occupancy rate	87%	92.5%	92%

### **Significant factors affecting 2013 department budget**

- Improved financial outlook increases ability to fund capital investments

**Logical Frameworks, Golden Age Manor Programs**  
**Long Term Care (\$5.2 million in expenditures)**

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

**Rehabilitation (\$1.6 million in expenditures)**

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

## Dementia Care (\$1.2 million in expenditures)

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

**2013  
BUDGET**

**15 601 GOLDEN AGE MANOR**

<b>SUMMARY</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2013 Budget</b>
<b>Revenues</b>					
Public Charge for Services	7,499,586	7,578,858	7,650,418	7,825,898	8,012,772
<b>Total Income</b>	<b>7,499,586</b>	<b>7,578,858</b>	<b>7,650,418</b>	<b>7,825,898</b>	<b>8,012,772</b>
<b>Expenditures</b>					
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	1,675,885
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
<b>Total Expenditures</b>	<b>7,800,281</b>	<b>8,126,006</b>	<b>8,053,983</b>	<b>7,824,791</b>	<b>8,012,772</b>
<b>Net Revenue and Expenditures</b>	<b>(300,695)</b>	<b>(547,148)</b>	<b>(403,565)</b>	<b>1,107</b>	<b>-</b>
<b>FTE</b>					
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
<b>Total</b>	<b>105.03</b>	<b>105.63</b>	<b>105.63</b>	<b>105.63</b>	<b>106.13</b>

## Highway Department

### Steve Warndahl, Highway Commissioner

This department provides for the construction and maintenance (including winter maintenance) of the Polk County road system.

### Mission

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

### Link to County Board Priorities

- To provide for a responsive transportation system

### Program listing, Highway

Program	Goal	Share of Resources	Mandated	Performance measure	2011 baseline	2012 target	2013 target
<b>Construction and reconstruction of county roads</b>	Decrease the volume of deficient roads proportionate to available funding	43%	Partial	PASER rating for road quality (from 1 for failed to 10 excellent; 7 is considered good, requiring only crack filling)	7.0	7.0	7.0
<b>Road maintenance and repair</b>	Extend the life, maintain the integrity, and enhance the safety of all county roads	57%	Partial	Reduce potential insurance claims by practicing safe maintenance procedures (rock claims, mailbox claims, etc.)	38	35	35
				Reduce down time hours due to equipment failure	162	Less than 200	Less than 200
				Keep audit adjustments to one or less	0	0	0

### Significant factors affecting 2013 department budget

- Delaying and downsizing construction projects due to reduced funding and increased materials and services costs.
- Uncertainty of state and federal government funding of transportation programs

**Logical Frameworks, Highway Programs**  
**Construction and Reconstruction of County Roads**

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

**Road Maintenance**

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

**2013  
BUDGET**

**29 701 HIGHWAY**

<b>SUMMARY</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	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	85,953
State Aids	1,270,752	1,126,156	1,344,753	1,279,348	1,397,728
Intergovernmental Revenue	2,620,917	2,010,379	2,115,104	1,900,972	1,967,172
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	-
<b>Total Income</b>	<b>8,237,959</b>	<b>7,314,734</b>	<b>6,531,905</b>	<b>6,485,014</b>	<b>6,586,399</b>
<b>Expenditures</b>					
Personnel	2,432,399	2,511,698	2,585,860	2,563,457	2,506,309
Operating - 000	1,266,002	1,279,294	1,765,840	1,157,765	1,252,705
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	1,933,269
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	85,953
Transfers	187,766	350,523	410,268	509,950	332,125
<b>Total Expenditures</b>	<b>6,968,131</b>	<b>7,477,645</b>	<b>7,139,898</b>	<b>6,494,000</b>	<b>6,501,031</b>
<b>Net Revenue and Expenditures</b>	<b>1,269,828</b>	<b>(162,911)</b>	<b>(607,993)</b>	<b>(8,986)</b>	<b>85,368</b>
<b>FTE</b>					
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
<b>Total</b>	<b>39.35</b>	<b>38.20</b>	<b>38.00</b>	<b>39.15</b>	<b>37.16</b>



## Human Services

### Gene Phillips, Director

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

### Mission

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

### Link to County Board Priorities

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

### Program listing, Human Services Department

Program	Goal	Share of Resources	Mandated	Performance measure*	2011 baseline	2012 target	2013 target
<b>Economic Support</b>	Determine eligibility for state and federal benefits for all Polk County residents seeking assistance.	14%	Yes	Targeted measure—all potential beneficiaries receive benefits within 30 days of application		100%	100%
				General measure—compliance with all required rules and standards		100%	100%
<b>Behavioral Health</b>	Provide services and resources to Polk County residents in need of Mental Health, Chemical Dependency and Vulnerable Adult services.	43%	Yes				
• <b>Alcohol and drug abuse services (AODA)</b>				Targeted measure—client satisfaction as measured through survey General measure—compliance with all required rules and standards		90%	90%

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure*</i>	<i>2011 baseline</i>	<i>2012 target</i>	<i>2013 target</i>
• <b>Outpatient therapy</b>				Targeted measure— client satisfaction as measured through survey General measure—compliance with all required rules and standards		90%	90%
• <b>Mental health case management</b>				Targeted measure—response time meets required timelines relative to severity of situation General measure—compliance with all required rules and standards		100%	100%
• <b>Community support services</b>				Targeted measure—intensity of personal contact meets requirements established by individual plan and established standards General measure—compliance with all required rules and standards		100%	100%
• <b>Psychiatric and medication management services</b>				Targeted measure— client satisfaction as measured through survey General measure—compliance with all required rules and standards		90%	90%
<b>Family and Children's Services</b>	Provide protection and resources to the children and families in Polk County.	38%	Yes				
• <b>Child Protective Services</b>				Targeted measure— response time meets required timelines relative to severity of situation General measure—compliance with all required rules and standards		100%	100%
• <b>Juvenile Justice Services</b>				Targeted measure— response time meets required timelines relative to severity of situation General measure—compliance with all required rules and standards		100%	100%
• <b>Family services unit</b>				General measure—compliance with all required rules and standards		100%	100%

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure*</i>	<i>2011 baseline</i>	<i>2012 target</i>	<i>2013 target</i>
<b>Adult Protective Services</b>	<i>To serve and protect the elderly from abuse and neglect.</i>	4%	Yes	<i>Targeted measure— response time meets required timelines relative to severity of situation</i> <i>General measure—compliance with all required rules and standards</i>		100%	100%

\* The Human Services Department implements State mandated or State regulated programs. As a consequence, there are very specific activity and output measures required by the State which are incorporated as a general measure in this table. Targeted measures are those for which additional information is available.

#### ***Significant factors affecting 2013 department budget***

- *Decreasing financial support from the State of Wisconsin, with no change in state mandates.*
- *Increasing severity of need of those receiving services.*
- *Continuing challenges with the high number of family structure breakdowns.*
- *Potential benefits in the use of more social media—with accompanying challenges, especially in security and confidentiality.*
- *Enthusiasm of staff towards providing services while responding to continuing change.*
- *Support of Board for the Mission of the Department.*

**Logical Frameworks, Highest Ranked Human Services Programs**  
**Family and Children's Services (\$3.1 million)**  
**Child Protective Services**

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

**Juvenile Justice Services (rating 3.65)**

	<i>Narrative summary</i>	<i>Performance Indicators</i>	<i>Monitoring &amp; Evaluation</i>	<i>Assumptions/Risk</i>
<b>Impact</b>	<i>Juveniles become healthy, productive adults</i>	<i>Adult recidivism rate</i>	<i>Court records</i>	
<b>Results</b>	<i>Juveniles are cared for and issues resolved</i>	<i>Juvenile recidivism rate</i>	<i>Internal records</i>	<i>Juveniles can develop abilities for making appropriate decisions</i>
<b>Outputs</b>	<i>Juveniles are placed in an environment conducive to improvement</i>	<i>Alternative care/support assessment</i>	<i>Internal records</i>	<i>Adequate opportunity, time, and resources for placement decisions</i>
<b>Activities</b>	<i>Respond to incidents of inappropriate actions by juveniles and implement change plans</i>	<i>Initial response and follow-up plans implemented within establish timelines</i>	<i>Internal records</i>	<i>Time and resources are sufficient to implement plan</i>

**Behavioral Health Services (\$3.5 million)**

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

**Economic Support (\$1.2 million)**

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

**2013  
BUDGET**

**16 211 HUMAN SERVICES**

<b>SUMMARY</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	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	1,323,171
Other Financing Sources	178,885	52,849	40,778	44,000	44,000
<b>Total Income</b>	<b>11,218,340</b>	<b>10,426,283</b>	<b>9,718,093</b>	<b>8,117,207</b>	<b>8,248,384</b>
<b>Expenditures</b>					
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	2,967,683
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
Transfers	-	-	-	0	48000
<b>Total Expenditures</b>	<b>12,096,295</b>	<b>10,426,281</b>	<b>9,718,092</b>	<b>8,138,207</b>	<b>8,248,384</b>
<b>Net Revenue and Expenditures</b>	<b>(877,955)</b>	<b>2</b>	<b>1</b>	<b>(21,000)</b>	<b>-</b>
<b>FTE</b>					
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	-	-
<b>Total</b>	<b>67.70</b>	<b>69.50</b>	<b>70.50</b>	<b>66.00</b>	<b>66.00</b>

## Information Technology

### Todd Demers, Director

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

### Mission

To provide the highest quality technology-based services in the most cost-effective manner to facilitate the county's mission as it applies to the management of, and the service to, citizens' well-being.

### Link to County Board Priorities

- To serve the public with integrity

### Program listing, Information Technology

Program	Goal	Share of Resources	Mandated	Performance measure	2011 baseline	2012 target	2013 target
<b>HIPPA compliance</b>	Ensure that protected health information of our clients and employees is managed consistent with federal guidelines.	15%	Yes	Percentage of policies modified to be current and found in compliance with federal requirements.	10%	30%	70%
<b>Technical support</b>	Provide professional technical support to all departments and work to reduce the cost of equipment and energy to operate.	35%	Partial	Percentage of servers /computers that have been virtualized	43%/2. 5%	92%/12%	100%/26%
				Reduce the county's printer inventory towards the national recommended ratios of computer-to-printer of 8:1 (8 computes to 1 printer / print station).	2:1	2:1	4:1
<b>Network administration</b>	Provide a high-speed and secure network to meet new demands.	35%	Partial	Progress towards goal of gigabit transfer rates	20%	60%	80%
<b>Programming &amp; Analysis</b>	Improve efficiency and effectiveness of	15%	Partial	Human Services Department Enterprise Solution: Percentage complete	10%	35 %	100%

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure</i>	<i>2011 baseline</i>	<i>2012 target</i>	<i>2013 target</i>
	government through software solutions.			Centralized Vehicle Reservation program. Percentage complete/monetary savings	90%	100%	100%/\$25,000

***Significant factors affecting 2013 department budget***

- Significant savings from virtualization shifted to enterprise software.



**2013  
BUDGET**

**32 101 INFORMATION TECHNOLOGIES**

<b>SUMMARY</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	516,800	517,784	521,360	582,316	583,322
Intergovernmental Revenue	124,000	110,970	123,915	126,190	154,925
<b>Total Income</b>	<b>640,800</b>	<b>628,754</b>	<b>645,275</b>	<b>708,506</b>	<b>738,247</b>
<b>Expenditures</b>					
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	-	-	-
<b>Total Expenditures</b>	<b>575,918</b>	<b>597,060</b>	<b>649,361</b>	<b>708,506</b>	<b>738,247</b>
<b>Net Revenue and Expenditures</b>	<b>64,882</b>	<b>31,694</b>	<b>(4,086)</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
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
<b>Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>5.0</b>	<b>5.0</b>

## Land Information

**Sara M. McCurdy, Director**

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

### Mission

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

### Link to County Board Priorities

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

### Program listing, Land Information

Program	Goal	Share of Resources	Mandated	Performance measure	2011 baseline	2012 target	2013 target
<b>Zoning</b>	Assure compliance with ordinances through fair and sound administration Create fair land use policy to include local input. Preserve and enhance environment.	40%	Yes	Number of Administrative Appeals	0	0	0
<b>Survey</b>	Complete the remonumentation of the Public Land Survey System infrastructure. Complete base parcel mapping	30%	Yes	Number of mapped PLSS corners	2,846	2,892	2,938

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure</i>	<i>2011 baseline</i>	<i>2012 target</i>	<i>2013 target</i>
	and maintain existing maps and digital land records file.			Percentage of parcel map completion	76%	79%	82%
	Maintain all real estate property tax assessment records for the County and ensure quality.			Assessment rolls to Assessors within a 5 day time period of request	--	100%	100%
<b>Planning</b>	Design good land use practice, foster a diverse economic base, while preserving and enhancing the environment.	15%	Partial	Ordinance re-drafted and percentage of Town participation	--	70%	
<b>Geographic Information Systems</b>	Maintain and enhance the County GIS website along with providing high quality data support to other departments.	15%	Yes	Number of "visitors" of GIS website (based on reports from one month, October, of each year)	7,634	8,315	8,500

#### *Significant factors affecting 2013 department budget*

- Changes to legislation that may affect Wisconsin Land Information Program dollars – potentially additional funding.
- Department revenues contingent on real estate market and building in Polk County.

**2013  
BUDGET**

**24 101 LAND INFORMATION**

<b>SUMMARY</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	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
<b>Total Income</b>	<b>765,369</b>	<b>738,322</b>	<b>706,462</b>	<b>827,113</b>	<b>768,466</b>
<b>Expenditures</b>					
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	-
<b>Total Expenditures</b>	<b>821,394</b>	<b>916,096</b>	<b>781,583</b>	<b>827,113</b>	<b>768,466</b>
<b>Net Revenue and Expenditures</b>	<b>(56,025)</b>	<b>(177,774)</b>	<b>(75,121)</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
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	-	-	-
<b>Total</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>9.0</b>

**2013  
BUDGET**

**13 101 REGIONAL PLANNING (OUTSIDE AGENCIES) - LAND INFORMATION**

<b>SUMMARY</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	148,800	129,100	136,245	135,467	133,862
<b>Total Income</b>	<b>148,800</b>	<b>129,100</b>	<b>136,245</b>	<b>135,467</b>	<b>133,862</b>
<b>Expenditures</b>					
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
<b>Total Expenditures</b>	<b>148,805</b>	<b>129,108</b>	<b>136,245</b>	<b>135,467</b>	<b>133,862</b>
<b>Net Revenue and Expenditures</b>	<b>(5)</b>	<b>(8)</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**2013  
BUDGET**

**24 806 WI FUND SEPTIC SYSTEM - LAND INFORMATION**

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

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## Land and Water Department

**Tim Ritten, Director**

Department description - environmental protection, local administration of state programs

### Mission

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

### Link to County Board Priorities

- Recognize the environment as an integrated system of land, water and air resources
- Minimize potential impacts on natural resources, environmental corridors, water resources and wildlife habitats
- Improve the quality of life for all who live, work and play in Polk County

### Program listing, Land and Water Department

Program	Goal	Share of Resources	Man-dated	Performance measure	2011 baseline	2012 target	2013 target
<b>NR151 Runoff Management, Agricultural and Urban</b>	Reduce runoff from farm fields through erosion control and nutrient management, reduce runoff from feedlots, mitigate runoff from urban development and construction	15%	yes	Number of farm runoff issues addressed, number of stormwater plans reviewed, number of permits issued.	4 runoff issues, 15 plans, 14 permits	2 runoff issues, 6 plans, 6 permits	2 runoff issues, 7 plans, 7 permits
<b>ATCP 50 Soil &amp; Water Resource Management Program</b>	Reduce runoff from cropland through erosion control and nutrient management, certify Farmland Preservation/Ag Enterprise Area Program participants meet state standards.	15%	yes	Acres of farm conservation plans and nutrient management plans developed, number of conservation practices installed.	3400 acres cons. plans, 2400 acres nut. mgmt. plans, 11 practices	5000 acres cons. plans, 5000 acres nut. mgmt. plans, 9 practices	3000 acres cons. plans, 3000 acres nut. mgmt. plans, 9 practices
<b>NR190 Lake Management/Protection &amp; NR40 Invasive Species Prevention/Control</b>	Inlake, near shore, and watershed management for water quality improvement, prevent or control aquatic invasive species (AIS)	30%	In part	Number of lakes monitored for AIS, number of lakes assisted with monitoring, management & protection plans	29 monitor AIS, 12 assist with mgmt	19 monitor AIS, 13 assist with mgmt	20 monitor AIS, 12 assist with mgmt
<b>NR135 Nonmetallic Mine Reclamation</b>	Reclaim mine sites	5%	yes	Number of mines reviewed and permitted in Polk County	66 review 66 permits	65 review 65 permits	65 review 65 permits

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Man-dated</i>	<i>Performance measure</i>	<i>2011 baseline</i>	<i>2012 target</i>	<i>2013 target</i>
<b>Contracted Services Work for Lake Districts, Municipalities, etc.</b>	Water quality improvement, wildlife habitat, revenue for staff support	10%	no	Number of projects completed, amount of revenue generated	2 ongoing, 4 complete, \$16K rev.	7 ongoing, 1 complete, \$19K rev.	0 ongoing, 6 complete, \$20K rev.
<b>NR115 Shoreland Protection, conservation materials, tree program</b>	Water quality protection through shoreland mitigation technical assistance, promote erosion control practices, conservation education	5%	In part	Number of lakeshore properties assisted, amount of materials sold, poster contest and soil judging events held	28 assisted, \$20K sold, 2 events held	27 assisted, \$20K sold, 2 events held	25 assisted, \$20K sold, 2 events held
<b>Wis. Stats. Ch. 92 Soil &amp; Water Conservation and Animal Waste Mgmt Administration</b>	Administer conservation programs, ordinances, dept budgets, staffing plans, reports, records, etc.	20%	yes	Maintain compliance with state statutes, administrative rules, audits, labor laws, and administer ordinances	2 statutes, 6 admin rules, 4 ordinances	2 statutes, 6 admin rules, 4 ordinances	2 statutes, 6 admin rules, 4 ordinances

#### *Significant factors affecting 2013 department budget*

- State program requirements continue to increase while financial support continues to decrease, so grant revenues become ever more important.
- Revenue from contracted services is difficult to predict from year to year.
- Staffing and vehicle repair issues



**2013  
BUDGET**

**22 101 LAND & WATER**

<b>SUMMARY</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	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	-	-	-	-
<b>Total Income</b>	<b>701,054</b>	<b>678,041</b>	<b>686,261</b>	<b>685,058</b>	<b>622,627</b>
<b>Expenditures</b>					
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	-	-	-	-	-
<b>Total Expenditures</b>	<b>737,578</b>	<b>638,171</b>	<b>692,542</b>	<b>695,058</b>	<b>622,627</b>
<b>Net Revenue and Expenditures</b>	<b>(36,524)</b>	<b>39,870</b>	<b>(6,281)</b>	<b>(10,000)</b>	<b>-</b>
<b>FTE</b>					
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
<b>Total</b>	<b>8.8</b>	<b>8.8</b>	<b>8.8</b>	<b>9.0</b>	<b>8.0</b>

## **Law Enforcement: Sheriff's Department**

### **Peter M. Johnson, Sheriff**

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

### **Mission**

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

### **Link to County Board Priorities**

- Promoting safe communities provides an attractive environment for economical development and business growth*
- Law enforcement presence in primary schools promotes higher quality educational environment*
- Strong law enforcement presence promotes voluntary compliance with traffic laws resulting in safer communities*

### **Program listing, Sheriff's Department**

<b>Program</b>	<b>Goal</b>	<b>Share of Resources</b>	<b>Mandated</b>	<b>Performance measure</b>	<b>2011 baseline</b>	<b>2012 target</b>	<b>2013 target</b>
<b>Law Enforcement and public safety, Field Services Division</b>	<i>To provide the safest environment possible by providing professional, respectful law enforcement services</i>	50%	Yes	<i>Property crimes account for a major portion of serious crimes in Polk County therefore justifies a concentrated effort in prevention and investigative resources</i>	367 incidents	Not yet calculated	5% reduction

## *Law Enforcement (Sheriff's Department)*

<b>Emergency Communication Division</b>	To provide emergency call taking and dispatching for all emergency service providers in Polk County including law enforcement, fire and medical agencies. To update and maintain the 911 database for a properties in Polk County. To provide pre-arrival medical instruction to those in medical distress.	15%	Yes	There is currently no broadly accepted standardized training for communications officers in Wisconsin. Therefore standards are established by the department's mission and goals subject to tolerance for training expenses. The Communication Division is heavily invested in incremental daily training to assure consistent responses to routine as well as high-risk, low frequency incidents	12 annual hours	14 annual hours	16 annual hours
<b>Emergency Management Division</b>	To utilize planning, training and coordination to continually develop the mitigation, preparedness, response and recovery capabilities of the County's municipal entities.	1.5%	Yes	Emergency Management provides oversight, coordination and leadership in the global efforts to standardize the command structure that spans emergency service disciplines  Expressed in percent of Emergency Responders trained in ICS100		68.1% 575 of 800	75%
<b>Jail Division</b>	To provide a secure and safe environment for pre-trial and convicted inmate under the direction of the courts.	33.5%	Yes	Based upon the assumption that the time inmates spend incarcerated is unproductive absent structured programs that teach life skills, cognitive exercise or reduce tolerance to chemical dependence. To provide positive opportunities to inmates	Hours per week	Not yet calculated	

### *Significant factors affecting 2013 department budget*

Budgets are generally predictable and fairly stable however may be subject to the effects of natural disasters, serious criminal activity or inmate medical expenses. Additionally, a spike in fuel costs could easily contribute to cost overruns.

**Logical Frameworks, Law Enforcement**

**Field Services (\$3.7 million in expenditures)**

	<i>Narrative summary</i>	<i>Performance Indicators</i>	<i>Monitoring &amp; Evaluation</i>	<i>Assumptions/Risk</i>
<b>Impact</b>	<i>Improved quality of life: public safety</i>	<i>Perception of crime and highway safety</i>	<i>Survey of residents (TBD)</i>	
<b>Results</b>	<i>Reduced traffic and criminal law violations in areas under County jurisdiction</i>	4. <i>Property crimes</i> 5. <i>Traffic accidents</i>	1. <i>State of Wisconsin Office of Justice Assistance</i> 2. <i>Wisconsin Department of Transportation</i>	<i>No significant increase in traffic or population shifts</i>
<b>Outputs</b>	<i>Law enforcement within the County</i>	<i>Number of arrests</i>	<i>State of Wisconsin Office of Justice Assistance</i>	<i>Other jurisdictions within the County do not cut law enforcement</i> <i>No significant traffic growth or influx of new violators</i> <i>Average number of adverse weather events</i>
<b>Activities</b>	1. <i>Road patrols</i> 2. <i>Crime investigation</i> 3. <i>Accident investigation</i> 4. <i>Public safety activities</i>	<i>Person-hours of activities</i>	<i>Internal records</i>	<i>Adequate funding for needed activities</i>

**Corrections (\$2.5 million in expenditures)**

	<i>Narrative summary</i>	<i>Performance Indicators</i>	<i>Monitoring &amp; Evaluation</i>	<i>Assumptions/Risk</i>
<b>Impact</b>	<i>An improved quality of life: public safety</i>	<i>Perception of crime</i>	<i>Survey (TBD)</i>	
<b>Results</b>	<i>Reduction in recidivism</i>	<i>Recidivism rate</i>	<i>Internal records</i>	<i>No major increase in overall crime rate</i>
<b>Outputs</b>	<i>Safe and secure detention for all inmates</i>	1. <i>Findings of non-compliance in jail inspection report</i> 2. <i>Hours of activities provided per week</i>	1. <i>State of Wisconsin Department of Corrections</i> 2. <i>Internal records</i>	<i>Appropriate legal and correctional activities occur</i>
<b>Activities</b>	1. <i>Guarding jail population</i> 2. <i>Providing food and exercise</i> 3. <i>Transporting prisoners</i>	<i>Jail population</i>	<i>Internal records</i>	<i>No large increase in number of inmates or increase in potentially violent inmates</i>

Emergency Communications (\$1.0 million in expenditures)

	<i>Narrative summary</i>	<i>Performance Indicators</i>	<i>Monitoring &amp; Evaluation</i>	<i>Assumptions/Risk</i>
<b>Impact</b>	<i>An improved quality of life: public safety</i>	<i>Perception of emergency response</i>	<i>Survey (TBD)</i>	
<b>Results</b>	<i>Reduced loss of life, injury severity and damage to property</i>	<i>Accidental death rate</i>	<i>Medical examiner records</i>	<i>No increase in accident severity; no major catastrophic event</i>
<b>Outputs</b>	<i>Appropriate emergency response resources delivered promptly</i>	<i>Average response time</i>	<i>Internal records</i>	<i>Emergency responders are adequately trained and equipped; emergency medical care availability remains at current level</i>
<b>Activities</b>	2. Answer calls 3. Ascertain level of medical emergency 4. Dispatch emergency responders	<i>Annual training level for dispatchers</i>	<i>Internal records</i>	<i>No change in level of emergency response assets</i>

**2013  
BUDGET**

**11 101 LAW ENFORCEMENT**

<b>SUMMARY</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	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
<b>Total Income</b>	<b>6,966,557</b>	<b>7,301,562</b>	<b>7,430,597</b>	<b>7,244,562</b>	<b>7,279,236</b>
<b>Expenditures</b>					
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	193,156
Transfers	-	-	-	121,202	92,137
<b>Total Expenditures</b>	<b>6,881,127</b>	<b>6,721,345</b>	<b>7,095,801</b>	<b>7,244,562</b>	<b>7,279,236</b>
<b>Net Revenue and Expenditures</b>	<b>85,430</b>	<b>580,217</b>	<b>334,796</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
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
<b>Total</b>	<b>80.1</b>	<b>80.6</b>	<b>80.2</b>	<b>76.8</b>	<b>76.0</b>

**2013  
BUDGET**

**12 101 EMERGENCY MANAGEMENT - LAW ENFORCEMENT**

<b>SUMMARY</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	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	-	-	-	-
<b>Total Income</b>	<b>127,362</b>	<b>160,675</b>	<b>139,588</b>	<b>115,413</b>	<b>102,080</b>
<b>Expenditures</b>					
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	-	-	-	-	-
<b>Total Expenditures</b>	<b>117,675</b>	<b>160,168</b>	<b>143,415</b>	<b>115,413</b>	<b>102,080</b>
<b>Net Revenue and Expenditures</b>	<b>9,687</b>	<b>507</b>	<b>(3,827)</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
Professionals	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## ***Library***

*The Polk County Library Service closed on December 31, 2012. The budget incorporates only those cost that carried forward into 2013.*



**2013  
BUDGET**

**19 101 LIBRARY**

<b>SUMMARY</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	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
<b>Total Income</b>	<b>661,248</b>	<b>673,140</b>	<b>726,960</b>	<b>227,756</b>	<b>88,207</b>
<b>Expenditures</b>					
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	-
<b>Total Expenditures</b>	<b>722,077</b>	<b>666,409</b>	<b>715,303</b>	<b>246,698</b>	<b>88,207</b>
<b>Net Revenue and Expenditures</b>	<b>(60,829)</b>	<b>6,731</b>	<b>11,657</b>	<b>(18,942)</b>	<b>-</b>
<b>FTE</b>					
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	-
<b>Total</b>	<b>2.0</b>	<b>2.2</b>	<b>2.0</b>	<b>2.0</b>	<b>0.25</b>

## **Lime Quarry**

**Dave Peterson, Director**

*Limestone aggregate and agricultural lime mining, production and sales*

### **Mission**

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

### **Link to County Board Priorities**

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

### **Program listing, Information Technology**

<b>Program</b>	<b>Goal</b>	<b>Share of Resources</b>	<b>Mandated</b>	<b>Performance measure</b>	<b>2011 baseline</b>	<b>2012 target</b>	<b>2013 target</b>
<b>Lime production and sales</b>	<i>To continue to increase the sale of quality lime products</i>	100%	No	<i>Dollar amount of products sold</i>	500,000	565,000	565,000

### **Significant factors affecting 2013 department budget**

- *Record sales of lime products in 2011 and 2012 strains production resources.*
- *Aging equipment requires some costly replacement.*
- *Ag Lime sales are dependant on the farming economy.*
- *All other limestone products are dependant on construction and development.*

**2013  
BUDGET**

**23 602 LIME**

<b>SUMMARY</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2013 Budget</b>
<b>Revenues</b>					
Public Charge for Services	439,409	466,863	717,178	565,300	565,300
<b>Total Income</b>	<b>439,409</b>	<b>466,863</b>	<b>717,178</b>	<b>565,300</b>	<b>565,300</b>
<b>Expenditures</b>					
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	90,798
<b>Total Expenditures</b>	<b>622,303</b>	<b>546,770</b>	<b>775,714</b>	<b>516,153</b>	<b>565,300</b>
<b>Net Revenue and Expenditures</b>	<b>(182,894)</b>	<b>(79,907)</b>	<b>(58,536)</b>	<b>49,147</b>	<b>-</b>

<b>FTE</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2013 Budget</b>
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
<b>Total</b>	<b>5.38</b>	<b>5.38</b>	<b>4.38</b>	<b>3.23</b>	<b>3.99</b>

## **Medical Examiner**

### ***Jonn B. Dinnies, Chief Medical Examiner***

*The department undertakes death investigations in unexplained circumstances, homicide, suicide, poisoning or accidents as well as when cremation has been requested.*

### ***Mission***

*To provide death investigation services that honor those who have died by providing scientific, consistent and compassionate investigation into the circumstances of death.*

### ***Link to County Board Priorities***

- *To serve the public with integrity*

### ***Program listing, Medical Examiner***

<b>Program</b>	<b>Goal</b>	<b>Share of Resources</b>	<b>Mandated</b>	<b>Performance measure</b>	<b>2011 baseline</b>	<b>2012 actual</b>	<b>2013 target</b>
<b>Medical Examiner</b>	<i>To provide scientific, consistent and compassionate investigations</i>	100%	Yes	<i>Number of cases investigated</i>	277	282	300

### ***Significant factors affecting 2013 department budget***

- *Increase in cremation permit fee*
- *Increased workload resulted in increased staffing level*

**2013  
BUDGET**

**04 101 MEDICAL EXAMINER**

<b>SUMMARY</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	79,350	92,225	88,237	86,681	87,456
License & Fees	24,825	28,440	26,070	24,800	35,000
<b>Total Income</b>	<b>104,175</b>	<b>120,665</b>	<b>114,307</b>	<b>111,481</b>	<b>122,456</b>
<b>Expenditures</b>					
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	-	-	-
<b>Total Expenditures</b>	<b>93,127</b>	<b>111,313</b>	<b>111,293</b>	<b>111,481</b>	<b>122,456</b>
<b>Net Revenue and Expenditures</b>	<b>11,048</b>	<b>9,352</b>	<b>3,014</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
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
<b>Total</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>	<b>0.78</b>

## Polk County Health Department

*Gretchen Sampson, Director/Health Officer*

*The Polk County Health Department implements public health programs to improve the well-being of residents through both education and direct assistance*

### *Mission*

*Promoting, Protecting and Preserving Health through Partnerships with People and Communities*

### *Link to County Board Priorities*

- *To improve the quality of life*
- *To preserve and enhance the environment*

### *Program listing, Public Health*

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure</i>	<i>2011 Baseline</i>	<i>2012 Result</i>	<i>2013 Target</i>
<b>Public Health</b>	To improve the health of the community	27.14%	Yes	Completed community health needs assessment (CHA) process and written report	2009 CHA in place	Updating CHA with partners	4 town hall mtgs; 1 partner mtg; written report
				Completed written community health improvement plan (CHIP)	2010 plan in place	Ongoing work	Updated CHIP
				Reconfigured community coalition to assume oversight of CHIP is viable and meeting at least quarterly	3 coalitions in Polk	Begin strategic planning with coalitions	Complete strategic plan; New structure; 4 meetings
				Improvement in 50% of 2015 CHIP health focus area indicators	New effort	43.8%	50%
				Designation of national accreditation status	75% of work completed	Application submitted June 30	Designation of accreditation
<b>Home Care</b>	To assist Polk residents needing nursing care to remain in their homes	27.18%	No	Meet or exceed state and national averages on 75% of Medicare quality indicators	61.9%	57.1%	75%

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure</i>	<i>2011 Baseline</i>	<i>2012 Result</i>	<i>2013 Target</i>
<b>Birth to 3</b>	To provide early intervention services to families with children with disabilities or developmental delays	8.11%	Yes	Successful transition to primary coaching model of service delivery	N/A	N/A	Revised contracts with therapy providers. New protocols for service delivery
<b>Environmental Health</b>	To assure food, lodging, campground, and body art facilities are safe and in compliance with state regulations	6.59%	Partially	100% of all Polk County licensed establishments will receive at least one inspection	100%	100%	100%
	To assure safe drinking water in facilities serving water to the public			100% of all initial water tests taken will indicate safe drinking water	93.8%	99%	100%
<b>Immunization</b>	To prevent vaccine preventable disease	1.91%	Yes	School aged children will comply with vaccine requirements under Wisconsin's immunization law	99%	99%	99%
				Increase influenza vaccine given in Polk County schools by 5%	2,395 doses	2,106 doses (12%)	2515 doses
<b>Prenatal Care Coordination (PNCC)</b>	To promote optimal birth outcomes for low income women participating in PNCC	2.02%	No	90% of PNCC clients will receive contraceptive education, referral and/or method/supplies prior to delivery	New for 2013	New for 2013	90%
<b>Reproductive Health (RHS)</b>	To increase the proportion of women at risk of unintended pregnancy who use contraception	7.94%	No	100% of all negative pregnancy test clients not intending pregnancy will receive a prescription method and supplies the same day	70%	73%	80%
				92% of RHS clients will receive education about emergency contraception and offered supplies at every encounter	90%	Not available yet	92%

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure</i>	<i>2011 Baseline</i>	<i>2012 Result</i>	<i>2013 Target</i>
				50% of contraceptive supply visit clients will be screened for STI risk factors	New for 2013	New for 2013	50%
<b>WIC (Women, Infant and Children Nutrition Program)</b>	To promote and maintain the health and well-being of nutritionally at-risk pregnant, breastfeeding and postpartum women, infants and children.	6.33%	No	55% of WIC moms will breastfeed their infants for at least 3 months duration	53.7%	50.7%	55%
				50% of Farmer's Market drafts will be redeemed	44%	38%	50%
<b>MJC Tobacco</b>	To provide tobacco prevention and control activities in a 5 county jurisdiction	4.9%	No	Decrease rate of tobacco use for adults to 15%	16.7%	Not available yet	15%
				Decrease rate of high school students who have smoked cigarettes in the past 30 days to 13.5%	15%	Not available yet	13.5%
				Reduce the percent of retailers selling tobacco products to minors during WINS compliance investigations to 10%	1.7%	19%	10%
<b>Western Wisconsin Public Health Readiness Consortium (WWPHRC)</b>	To prepare Consortium local health departments to plan for and respond to public health emergencies	4.68%	No	Reduce the number of identified gaps for member agencies in the 3 Target Capabilities for this grant year overall by 20% in EACH Target Capability.	New for 2013	EOC: 45 EPIW: 199 IS: 51 (2012 baseline)	EOC: 36 EPIW: 159 IS: 41
<b>Local Preparedness Planning</b>	To prepare PCHD to plan for and respond to public health emergencies	1.15%	No	Reduce the number of identified gaps in the 3 Target Capabilities for this grant year by 10% in EACH Target Capability.	New for 2013	EOC: 4 EPIW: 14 IS: 3 (2012 baseline)	EOC: 3 EPIW: 12 IS: 2
<b>Maternal and Child Health</b>	To improve and promote the overall health of families with young children in Polk County	0.61%	No	Develop an implementation plan for the Wisconsin Healthiest Families Initiative	New for 2013	Assessment completed in 2012	Written plan developed with key stakeholders



<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure</i>	<i>2011 Baseline</i>	<i>2012 Result</i>	<i>2013 Target</i>
<b>Lead Poisoning Prevention</b>	To prevent lead poisoning among preschool children	0.13%	No	Increase lead tests for eligible WIC children by 25% from 2012 levels	367 tests	269 tests	336 tests
<b>Well Woman Program</b>	To assure access to breast and cervical cancer screening and treatment for low income women aged 35-64 years	0.63%	No	Increase the number of women annually screened to 100	96	86	100
<b>Immunization Grant</b>	To improve compliance of Polk's preschoolers to benchmark immunizations recommended by the Advisory Committee on Immunization Practices	0.4%	No	Increase percentage of children residing in Polk County who turn 24 months during the year that complete 4 DTaP, 3 Polio, 1 MMR, 3 Hib, 3 Hepatitis B and 1 Varicella vaccination by their second birthday to 78%.	65.8%	70.1%	78%
<b>Radon Information Center</b>	To reduce exposure of the public to indoor radon in 4 counties	0.26%	No	Increase the percentage of sold radon test kits that were activated to 50%	29%	50.9%	50%

#### *Significant factors affecting 2013 department budget*

- Potential for grant funded program reductions or eliminations due to eventual budget decisions related to the “fiscal cliff”.
- Shrinking revenues in the Home Care program due to stagnant reimbursement and caseload payer mix
- Workforce issues including:
  1. A significant segment of the staff eligible to retire
  2. Staff recruitment and retention challenges: Loss of key special program staff and difficulty with recruiting replacements
  2. Workload volume with several years of staff reductions

**2013  
BUDGET**

**14 101 PUBLIC HEALTH**

<b>SUMMARY</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	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	-	-	-	-
<b>Total Income</b>	<b>2,061,892</b>	<b>1,973,280</b>	<b>1,783,161</b>	<b>1,810,813</b>	<b>1,698,015</b>
<b>Expenditures</b>					
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	-	-	-
<b>Total Expenditures</b>	<b>2,022,814</b>	<b>1,976,096</b>	<b>1,950,473</b>	<b>1,810,813</b>	<b>1,698,015</b>
<b>Net Revenue and Expenditures</b>	<b>39,078</b>	<b>(2,816)</b>	<b>(167,312)</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
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
<b>Total</b>	<b>28.67</b>	<b>27.99</b>	<b>25.97</b>	<b>23.14</b>	<b>21.18</b>

**2013  
BUDGET**

**14 209 BIOTERRORISM**

<b>SUMMARY</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2013 Budget</b>
<b>Revenues</b>					
State Aids	204,717	429,142	316,592	179,341	192,833
Intergovernmental Revenue	21,000	10,100	1,326	-	6,753
<b>Total Income</b>	<b>225,717</b>	<b>439,242</b>	<b>317,918</b>	<b>179,341</b>	<b>199,586</b>
<b>Expenditures</b>					
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	-
<b>Total Expenditures</b>	<b>295,330</b>	<b>401,479</b>	<b>267,337</b>	<b>179,341</b>	<b>199,586</b>
<b>Net Revenue and Expenditures</b>	<b>(69,613)</b>	<b>37,763</b>	<b>50,581</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
Professionals	1.90	3.00	2.00	1.78	1.70
Technicians/Para-Professionals	1.30	0.50	0.49	-	-
Administrative Support	0.10	-	-	-	-
<b>Total</b>	<b>3.30</b>	<b>3.50</b>	<b>2.49</b>	<b>1.78</b>	<b>1.70</b>

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**2013  
BUDGET**

**14 218 BIRTH TO THREE**

<b>SUMMARY</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	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	-	-	-	-
<b>Total Income</b>	<b>263,540</b>	<b>238,687</b>	<b>235,109</b>	<b>206,469</b>	<b>253,665</b>
<b>Expenditures</b>					
Personnel	238,562	179,147	180,526	177,374	166,900
Professional Services	1,268	13,076	40,850	22,794	78,655
Supplies & Expenses	7,954	14,937	21,667	3,913	5,936
Fixed Charges	5,268	5,593	2,992	2,388	2,174
Other Grants Contributions	-	12	-	-	-
Capital Outlay	-	7,321	-	-	-
<b>Total Expenditures</b>	<b>253,052</b>	<b>220,086</b>	<b>246,035</b>	<b>206,469</b>	<b>253,665</b>
<b>Net Revenue and Expenditures</b>	<b>10,488</b>	<b>18,601</b>	<b>(10,926)</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
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
<b>Total</b>	<b>3.00</b>	<b>2.76</b>	<b>2.25</b>	<b>2.00</b>	<b>2.80</b>

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**2013  
BUDGET**

**14 221 WIC**

<b>SUMMARY</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2013 Budget</b>
<b>Revenues</b>					
State Aids	189,064	272,785	222,145	198,867	198,123
<b>Total Income</b>	<b>189,064</b>	<b>272,785</b>	<b>222,145</b>	<b>198,867</b>	<b>198,123</b>
<b>Expenditures</b>					
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	-	-	-
<b>Total Expenditures</b>	<b>211,072</b>	<b>245,806</b>	<b>219,319</b>	<b>198,867</b>	<b>198,123</b>
<b>Net Revenue and Expenditures</b>	<b>(22,008)</b>	<b>26,979</b>	<b>2,826</b>	<b>-</b>	<b>-</b>

<b>FTE</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2013 Budget</b>
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	-	-
<b>Total</b>	<b>2.11</b>	<b>2.55</b>	<b>2.87</b>	<b>2.71</b>	<b>2.66</b>

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**2013  
BUDGET**

**14 222 PRENATAL CARE**

<b>SUMMARY</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2013 Budget</b>
<b>Revenues</b>					
State Aids	1,533	-	1,862	-	-
Public Charge for Services	72,719	34,221	54,656	59,824	63,273
<b>Total Income</b>	<b>74,252</b>	<b>34,221</b>	<b>56,518</b>	<b>59,824</b>	<b>63,273</b>
<b>Expenditures</b>					
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	-	-	-
<b>Total Expenditures</b>	<b>64,747</b>	<b>54,604</b>	<b>89,166</b>	<b>59,824</b>	<b>63,273</b>
<b>Net Revenue and Expenditures</b>	<b>9,505</b>	<b>(20,383)</b>	<b>(32,648)</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
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
<b>Total</b>	<b>0.65</b>	<b>0.75</b>	<b>0.75</b>	<b>0.74</b>	<b>0.75</b>

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**2013  
BUDGET**

**14 223 TOBACCO COALITION**

<b>SUMMARY</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2013 Budget</b>
<b>Revenues</b>					
State Aids	55,390	149,047	166,655	132,129	132,157
Intergovernmental Revenue	36,954	12,773	-	-	21,307
<b>Total Income</b>	<b>92,344</b>	<b>161,820</b>	<b>166,655</b>	<b>132,129</b>	<b>153,464</b>
<b>Expenditures</b>					
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	-	-	-
<b>Total Expenditures</b>	<b>69,674</b>	<b>158,288</b>	<b>177,876</b>	<b>132,129</b>	<b>153,464</b>
<b>Net Revenue and Expenditures</b>	<b>22,670</b>	<b>3,532</b>	<b>(11,221)</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
Professionals	0.6	0.6	1.7	1.58	1.65
<b>Total</b>	<b>0.6</b>	<b>0.6</b>	<b>1.7</b>	<b>1.58</b>	<b>1.65</b>

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## 2013 BUDGET

## 14 224 REPRODUCTIVE HEALTH

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
<b>Revenues</b>					
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
<b>Total Income</b>	<b>222,622</b>	<b>245,805</b>	<b>228,697</b>	<b>217,496</b>	<b>249,243</b>
<b>Expenditures</b>					
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
<b>Total Expenditures</b>	<b>202,188</b>	<b>201,967</b>	<b>267,466</b>	<b>217,496</b>	<b>249,243</b>
<b>Net Revenue and Expenditures</b>	<b>20,434</b>	<b>43,838</b>	<b>(38,769)</b>	<b>-</b>	<b>-</b>

FTE	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
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
<b>Total</b>	<b>2.3</b>	<b>2.1</b>	<b>2.2</b>	<b>2.30</b>	<b>2.30</b>

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**2013  
BUDGET**

**14 226 IMMUNIZATION**

<b>SUMMARY</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	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	-	-	-	-
<b>Total Income</b>	<b>56,724</b>	<b>55,361</b>	<b>64,439</b>	<b>54,861</b>	<b>52,920</b>
<b>Expenditures</b>					
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	-	-	-
<b>Total Expenditures</b>	<b>43,770</b>	<b>70,236</b>	<b>48,058</b>	<b>54,861</b>	<b>52,920</b>
<b>Net Revenue and Expenditures</b>	<b>12,954</b>	<b>(14,875)</b>	<b>16,381</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
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
<b>Total</b>	<b>0.2</b>	<b>0.6</b>	<b>0.6</b>	<b>0.36</b>	<b>0.33</b>

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**2013  
BUDGET**

**14 227 CONSOLIDATED CONTRACT**

<b>SUMMARY</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2013 Budget</b>
<b>Revenues</b>					
State Aids	64,219	64,844	61,763	55,996	60,632
<b>Total Income</b>	<b>64,219</b>	<b>64,844</b>	<b>61,763</b>	<b>55,996</b>	<b>60,632</b>
<b>Expenditures</b>					
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	-	-	-
<b>Total Expenditures</b>	<b>74,565</b>	<b>58,245</b>	<b>67,306</b>	<b>54,227</b>	<b>60,632</b>
<b>Net Revenue and Expenditures</b>	<b>(10,346)</b>	<b>6,599</b>	<b>(5,543)</b>	<b>1,769</b>	<b>-</b>
<b>FTE</b>					
Professionals	-	-	-	0.67	0.72
Technicians/Para-Professionals	0.58	0.55	0.58	0.02	-
Administrative Support	-	0.10	0.12	-	-
<b>Total</b>	<b>0.58</b>	<b>0.65</b>	<b>0.70</b>	<b>0.69</b>	<b>0.72</b>

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**2013  
BUDGET**

**14 228 ENVIRONMENTAL**

<b>SUMMARY</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	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
<b>Total Income</b>	<b>158,247</b>	<b>155,898</b>	<b>182,605</b>	<b>172,131</b>	<b>206,150</b>
<b>Expenditures</b>					
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
<b>Total Expenditures</b>	<b>127,293</b>	<b>166,800</b>	<b>186,703</b>	<b>172,131</b>	<b>206,150</b>
<b>Net Revenue and Expenditures</b>	<b>30,954</b>	<b>(10,902)</b>	<b>(4,098)</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
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
<b>Total</b>	<b>1.5</b>	<b>2.0</b>	<b>1.94</b>	<b>1.94</b>	<b>2.00</b>

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## BUDGET

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SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
<b>Revenues</b>					
State Aids	7,636	7,635	7,635	9,790	8,135
<b>Total Income</b>	<b>7,636</b>	<b>7,635</b>	<b>7,635</b>	<b>9,790</b>	<b>8,135</b>
<b>Expenditures</b>					
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
<b>Total Expenditures</b>	<b>7,634</b>	<b>8,686</b>	<b>7,635</b>	<b>9,790</b>	<b>8,135</b>
<b>Net Revenue and Expenditures</b>	<b>2</b>	<b>(1,051)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FTE</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2013 Budget</b>
Professionals	0.05	0.05	0.06	0.07	-
<b>Total</b>	<b>0.05</b>	<b>0.05</b>	<b>0.06</b>	<b>0.07</b>	<b>-</b>

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## **Register of Deeds**

### **Laurie Anderson, Register of Deeds**

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

### **Mission**

*To provide and protect the official county repository for:*

- *Real estate records (deeds, land contract, mortgages, etc.*
- *Real property related financing statements*
- *Vital records (birth, death, marriage, domestic partnership and military discharges)*

*To provide safe archival storage and convenient access to these public records.*

*To implement statutory changes, system modernization, program and procedure evaluation and staff development to assure a high level timely service for our citizens/customers.*

### **Link to County Board Priorities**

- *To serve and represent the public with integrity*

### **Program listing, Administration**

Program	Goal	Share of Resources	Mandated	Performance measure	2011 baseline	2012 target	2013 target
<b>Recording and filling documents</b>	<i>Preservation of the public record through technology; commitment to service excellence</i>	100%	Yes	<i>Number of real estate documents recorded</i>	10,000	10,000	10,000*

*\* Results are very dependent on activity within the real estate market*

**2013  
BUDGET**

**08 101 REGISTER OF DEEDS**

<b>SUMMARY</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	(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
<b>Total Income</b>	<b>264,475</b>	<b>269,634</b>	<b>384,387</b>	<b>365,201</b>	<b>318,586</b>
<b>Expenditures</b>					
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	-
<b>Total Expenditures</b>	<b>259,396</b>	<b>260,709</b>	<b>309,122</b>	<b>365,201</b>	<b>318,586</b>
<b>Net Revenue and Expenditures</b>	<b>5,079</b>	<b>8,925</b>	<b>75,265</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
Officials/Administration	1.0	1.0	1.0	1.0	1.0
Administrative Support	3.0	3.0	3.0	3.0	3.0
<b>Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

## County Treasurer

### Amanda Nissen, Polk County Treasurer

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

### Mission

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

### Link to County Board Priorities

- To serve the public with integrity

### Program listing, County Treasurer

Program	Goal	Share of Resources	Mandated	Performance measure	2011 baseline	2012 target	2013 target
<b>Tax calculation, billing, settlement and fund distribution</b>	Accurate calculation of taxes, collections receipted in a timely manner, disbursement of taxes by statutory deadlines.	40%	Yes	Compliance with statutory deadlines	100%	100%	100%
<b>Cash management</b>	Accurate disbursement and receipt of all funds going in and out of the county; maintaining current investments in conjunction with other county staff.	30%	Partial	Errors in disbursements	0	0	0
<b>Tax deed process</b>	To collect delinquent taxes or foreclose on the property per statutes if collection impossible.	15%	Partial	Amount of delinquent taxes	\$4,520,158	\$4,391,865	\$4,200,000

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure</i>	<i>2011 baseline</i>	<i>2012 target</i>	<i>2013 target</i>
<b>Other financial services</b>	To assist internal and external customers by publication of unclaimed funds, providing tax information, and assisting municipalities with taxes and settlements.	15%	Partial	Compliance with statutory deadlines	100%	100%	100%

#### *Significant factors affecting 2013 department budget*

- Increased number of questions and calls regarding the payment of taxes and developing payment plans.
- Increased foreclosures result in more calls and questions regarding taxes, valuations, information from mortgage companies and from interested buyers.



**2013  
BUDGET**

**09 101 TREASURER**

<b>SUMMARY</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	185,875	170,934	120,211	115,057	99,624
St. Refund Pers Prop Tax	-	-	-	-	100
State Aids	76,600	87,317	91,546	89,000	110,350
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	-	-	-	-
<b>Total Income</b>	<b>312,924</b>	<b>320,305</b>	<b>260,685</b>	<b>245,617</b>	<b>252,274</b>
<b>Expenditures</b>					
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	-	-	-
<b>Total Expenditures</b>	<b>277,490</b>	<b>291,700</b>	<b>253,346</b>	<b>245,617</b>	<b>252,274</b>
<b>Net Revenue and Expenditures</b>	<b>35,434</b>	<b>28,605</b>	<b>7,339</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
Officials/Administration	1.0	1.0	1.0	1.0	1.0
Administrative Support	2.6	2.6	2.0	2.0	2.0
<b>Total</b>	<b>3.6</b>	<b>3.6</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>

## Veterans Service Office

### Rick Gates, Polk County Veteran Service Officer

The veterans service office assists veterans in obtaining benefits and advocates on their behalf.

### Mission

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

### Link to County Board Priorities

- To serve the public with integrity
- Improved quality of life

### Program listing, Veteran Service Office

Program	Goal	Share of Resources	Mandated	Performance measure	2011 baseline	2012 target	2013 target
<b>Federal Veteran Benefits</b>	100% assistance provided to all qualified veterans	85%	State Ch 45	Claims performance:	150	>150	175
<b>State Veteran Benefits</b>	100% assistance	100%	State Ch 45	State Eligibility:	23	20	20
				ANV Grants:	13	10	10
				CVSO Grants:	\$16,721.62	\$15,020.45	\$15,000.00
<b>County Veteran Benefits</b>	100% assistance	5%	State Ch 45	Vet Transports:	691	592	600
				Emergency grants:	\$1,549.95	\$1,800.00	\$1,800.00
				Care of veteran graves:	\$929.00	\$1,240.00	\$1,300.00

### Significant factors affecting 2013 department budget

1. Initiation of new rate scale for care of veteran graves. (Increase from \$3&1 to \$4&2)
2. Reduction of paper files due to VetraSpec (Potential savings)
3. Ongoing veteran transportation issues (grants, charges, etc)
4. Annual CVSO Grant at \$10,000 until Polk population increases to 45,500 or more... Then up to \$11,500.00

**2013  
BUDGET**

**18 101 VETERAN SERVICE OFFICE**

<b>SUMMARY</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	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	-
<b>Total Income</b>	<b>151,789</b>	<b>146,358</b>	<b>160,228</b>	<b>157,488</b>	<b>154,419</b>
<b>Expenditures</b>					
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	-
<b>Total Expenditures</b>	<b>147,961</b>	<b>143,000</b>	<b>151,696</b>	<b>157,488</b>	<b>154,419</b>
<b>Net Revenue and Expenditures</b>	<b>3,828</b>	<b>3,358</b>	<b>8,532</b>	<b>-</b>	<b>-</b>
<b>FTE</b>					
Officials/Administration	1.0	1.0	1.0	1.0	1.0
Administrative Support	1.0	1.0	1.0	1.0	1.0
<b>Total</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

## Supplementary Materials

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## Annex A: Selected Economic and Demographic Indicators, Polk County Wisconsin

	Population	Number of Households	Employment	Unemployment Rate (percent)	Personal Income (\$ millions)	Per Capita Personal Income	Taxable Retail Sales (\$ millions)
<b>2004</b>	43,584	23,056	22,248	5.5	1,177,236	27,011	458.6
<b>2005</b>	44,014	23,522	22,729	5.2	1,215,112	27,607	437.3
<b>2006</b>	44,367	23,980	22,929	5.7	1,246,994	28,106	472.1
<b>2007</b>	44,318	24,334	22,810	6.1	1,314,778	29,667	468.8
<b>2008</b>	44,331	24,298	22,631	5.8	1,375,320	31,024	472.2
<b>2009</b>	44,376	24,642	21,840	10.5	1,359,861	30,644	443.5
<b>2010</b>	44,178	24,248	21,434	9.8	1,394,775	31,572	456.2
<b>2011</b>	44,244	24,305	21,750	8.4	1,459,689	32,992	476.7
<b>2012</b>	44,241	24,329	21,880	8	1,505,887	34,038	482.9
<b>2013</b>	44,238	24,353	21,990	7.5	1,561,590	35,300	503.1

Sources: Population estimates are from the U.S. Department of Commerce, Bureau of the Census. The 2013 projection is an extrapolation from the 2011 to 2012 change.

Household estimates are from the State of Wisconsin Department of Administration. The 2013 projection is an extrapolation from the 2011 to 2012 change.

Employment estimates are from the State of Wisconsin Department of Workforce development. The 2013 employment projection is an extrapolation from the 2011 to 2012 change; the unemployment rate assumes a constant labor force participation rate.

Personal Income estimates are from the U.S. Department of Commerce, Bureau of Economic Analysis. 2012 and 2013 projections assume the same rate of increase in Polk County as projected for the entire State of Wisconsin by the Wisconsin Department of Revenue.

Taxable retail sales are calculated based on Polk County sales tax receipts (the County levies a one-half percent sales tax piggybacked on the State sales tax). 2013 projections are made using the County's time series analysis model.

## Annex B: Board priorities and budget actions

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

Priority	Department	Program	County Board Importance Rating (5 = highest)	2013 Budget Action
1	Administration	Financial management	4.70	New financial management 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 a major 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 of budget request, including additional funding for software and tower maintenance contracts
5	Administration	Recruitment, selection and supervision of department heads	4.13	Software improvements funded to improve the application process and pool for new hires as well as 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 new part-time staffing during tax season
8	District Attorney	Criminal prosecution	4.04	Full funding, contingency account increased in case of excessive prosecution costs; additional new funding for drug court and for court commissioner
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

## Annex C: How to interpret a logical framework

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

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

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

The top row, impact, is the reason for the existence of the program, why a policy-making body established that program. The second row, results, gives the near-term effect of the program on its recipients. Outputs are what the program provides or produces, and activities are what the program does to provide or produce them. Each level is accompanied by a performance measure in the third column, e.g. the number of books supplied, to enable review of effectiveness, and the source of the data in the fourth column to confirm the performance measure is also

included in the table. The final column, assumptions and risk, are considered to be those factors outside of the control of the agency implementing a program that could affect the achievement of the desired output, result or impact.

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

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

*IF* child protection investigations are completed *AND* the investigation is able to determine a course of action *THEN* children will be placed or families reunited. Next, *IF* children are placed or families reunited *AND* there is adequate opportunity for ongoing monitoring *THEN* children will be safe and cared for. Finally, *IF* children are safe and cared for *AND* respond to assistance *THEN* children will grow to become healthy, productive adults. Thus, beginning with the activities, investigations, working through the program logic, the impact of children becoming healthy, productive results should be realized if all assumptions are met. The purpose of the performance indicators are to demonstrate that effectiveness, the monitoring and evaluation to provide the source of the data.<sup>7</sup>

<sup>7</sup> For more information on logframes, see the European Commission’s [Project Cycle Management Guidelines](http://ec.europa.eu), available on their website (ec.europa.eu), the World Bank’s [LogFrame Handbook](http://www.worldbank.org) ([www.worldbank.org](http://www.worldbank.org)), AusAid’s [The Logical Framework Approach](http://www.ausaid.gov.au) ([www.ausaid.gov.au](http://www.ausaid.gov.au)) or DfID’s [Guidance on Using the Revised Logical Framework](http://www.dfid.gov.uk) ([www.dfid.gov.uk](http://www.dfid.gov.uk)).



## Annex D: Relevant fiscal policies

### Policy 880, Budget Preparation and Execution

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

- u. *Professional services* means the cost of outside consultants or provision of services by outside agencies as defined in the chart of accounts.
  - v. *GASB* means the Government Accounting Standards Board.
3. Budget funds. The draft and final budgets must be reported using the following fund structure:
    - a. General fund
      - i. Contents. To the greatest extent permitted by State and Federal law, accounting standards, funding agreements, County Board policy and practicality, all revenues and expenditures must be incorporated in the general fund.
      - ii. Categorization of revenues and expenditures. General fund revenues and expenditures will be reported in the draft and final budget and in subsequent financial reports using the classifications prescribed in Wisconsin statutes section 65.90 as amended from time to time.
    - b. Contingency fund.
      - i. The county administrator must recommend a funding level and source for a contingency fund pursuant to Wisconsin statutes as part of the annual budget recommendation, including any carryover of prior year unused resources.
    - c. All other funds.
      - i. Funds that are required to be separate by State or Federal law, accounting standards, funding agreements, County Board policy or practicality must be combined to the extent possible and reported using the same categorization of expenditures as is required for the General Fund.
  4. Consolidated budget. In addition to individual budget funds as specified in this section, the county administrator must prepare a consolidated, or all funds, budget combining all revenues and all expenditures following adoption of the annual budget.
  5. Budget revenues. Budget revenues must be reported using all categories as required by State law and accounting practices, including but not limited to property tax levy, fees, charges, interest income, interest on delinquent taxes, grants, state aid, federal aid, and fines.
  6. Budget expenditures. Budget expenditures must be reported using all categories as required by State law and accounting practices, including but not limited to personnel costs, operating expenses, professional services, supplies and expenses, fixed charges, debt service, grant contribution, capital outlay and transfers.
  7. Components of budget legislation. Budget legislation consists of the laws of the United States of America, of the State of Wisconsin, this policy, and other financial policies adopted by the Polk County Board of Supervisors.

## Section 2: Preparation and adoption of the annual budget

1. Classification and level of detail. Proposed and final budgets must be prepared in accordance with Wisconsin Statutes, specifically section 65.90 as amended from time to time in terms of classification, form and detail. In addition, budgets must also be prepared listing expenditures by program as possible. Revenues and expenditures must be separately reported and, unless specifically permitted by the county administrator and identified in the proposed budget, revenues may not be used to offset expenditures.
2. Budget calendar. The county administrator must distribute a budget calendar to all agencies on or before February 1 of each year. The budget calendar must set out dates for the submission and review of budget documentation and submissions by the county administrator, the governing committees, the finance and personnel committees, and the board of supervisors.

3. Development of the draft budget. The following individuals or committees have assigned responsibilities for the development of the draft budget.
  - a. County administration. In accordance with Wisconsin Statutes section 59.18, as amended from time to time, the county administrator is responsible for the preparation and submission of the annual budget.
  - b. Governing committees. Each governing committee is responsible for the review and approval of budgetary goals and objectives for each program administered by each department under their jurisdiction. Each committee must also review the budget request as submitted by the department and make recommendations to the county administrator on that budget request.
  - c. Department heads. Each department head is responsible for the preparation of the budget narrative and budget request for their department as well as any analysis as requested by the county administrator, governing committee, or county board.
  - d. Finance committee. The finance committee is responsible for reviewing the overall budget context and advising the county administrator on overall budget size and resources.
  - e. Personnel committee. The personnel committee is responsible for review of overall employee benefits and wages, with recommendation to the county administrator.
4. Fee schedule. The County Board must annually adopt a fee schedule prepared by the county administrator. This schedule incorporates any local fees or charges, including fees for service, over which the county board has discretion.
  - a. Contents. The fee schedule must include past year fee rate, current year fee rate, proposed rate, past year actual revenues, current year projected revenues and forward year estimated revenue. Where possible, the schedule must also include an estimate of the actual cost of providing the service to which the fee relates. The county administrator is responsible for prescribing the form of this report.
  - b. Adoption. Department heads must submit sections of the fee schedule for their departments on or before July 15. The county administrator must review and make a recommendation on the proposed fee schedule prior to the August regular meeting of the county board. Once adopted, projected revenues from these fees and charges must be incorporated in the annual budget proposal.
  - c. Amendment. Fees and charges may be amended as part of the consideration of the annual budget. Following adoption of the annual budget, any amendment to the fee schedule must be made in the same manner as any amendment to the annual budget.
5. Budget submission. In addition to those requirements set out in Wisconsin Statutes, the proposed budget submitted by the county administrator must provide additional information for consideration by the board and meet additional requirements where possible. These include:
  - a. Contents. This required financial information and financial information on prior year, current year, budget year, and one or more forward year estimates.
  - b. Proposed budget balance. The budget submitted by the county administrator must be balanced and must be structurally balanced or incorporate a plan to regain a structural balance should the administrator deem it expedient to defer from a structural balance for a period of time.
  - c. "Last dollar" levy. For purposes of budget preparation and adoption, all other revenues must be incorporated to offset expenditures prior to the inclusion of any property tax levy revenues.
  - d. Commitment and assignment of funds. Any funds to be carried over from the current to the budget year must be expressly identified in the budget proposal.
  - e. Grant funds. The budget must include all grant funds to the extent possible. The department head must also have available, on request, supporting documentation as to the permitted use of these funds.
  - f. Resolution format. The proposed budget resolution must contain enabling language for any grant or other revenue recommended to

be incorporated in the annual budget and for the recommended continuation of any funds assigned or committed by past County Board action.

6. Public availability and fiscal transparency. The county administrator's budget recommendation including budget narratives, a letter of transmittal, and a budget summary must be made publicly available on submission of the annual budget.
7. Capital improvement plan. The county administrator must annually submit a capital improvement plan for all departments along with the annual budget. The capital improvement plan must provide information as to specific items to be purchased, their priority in accord with the priority set by the county board, alternatives should the purchase not occur or occur at a later date, financing options, and associated performance measures.
8. Budget review and adoption. The following committees have the responsibility assigned them in the adoption of the annual budget.
  - a. Governing committees. The annual budget for each department must be prepared and presented to each respective governing committee at the first meeting following its submission by the county administrator. Any governing committee may, by majority vote, recommend an amendment to the draft budget for consideration by the finance committee and the County Board. These recommendations include those on any amendment recommended by the finance committee.
  - b. Personnel committee. The annual budget must be presented to the personnel committee at its first meeting following its submission. The personnel committee must make a recommendation to the finance committee and the County Board on wage and benefit amounts where not prescribed by negotiated labor agreements.
  - c. Finance committee. The annual budget must be presented to the finance committee at their first meeting following its submission. The finance committee must review the recommended budget and make a recommendation to the county board as to overall amount of the budget in total and by fund and sources of financing. This recommendation must be in the form of an amendment reducing or increasing expenditures or amending overall revenue composition provided the proposed budget would remain balanced. Amendments affecting expenditure amounts for individual departments must be referred to the appropriate governing committee for their recommendation as possible prior to consideration by the County Board. The finance committee must also review amendments recommended by governing committees for compliance with the overall budget recommendation and prior to the consideration of any amendment by the full County Board.
  - d. County Board. The County Board must consider the recommendation of the finance committee as to overall budget amount and revenue composition and every amendment proposed by governing committees or the finance committee.
9. Budget adoption and reporting. Pursuant to Wisconsin statutes, the County Board is responsible for the adoption of the annual budget. In addition to the reports required by Wisconsin statutes, the annual budget report, which must be completed within three months following adoption, must contain expenditures by program, performance measures and history, and a summary and explanation of the budget in simplified terms including major factors affecting the annual budget.

### Section 3: Budget execution

1. Responsibilities for budget execution. As provided by Wisconsin Statutes section 59.18, the county administrator is responsible for the implementation of the annual budget and enforcement of the budget policy, including any reports required under this section. Each department head is responsible for the implementation of their annual budgets and providing prompt and accurate reports on budget execution to the county administrator and to the appropriate governing committee.
2. Transfer rules. During the execution of a budget, any department head may transfer funds within any of the following categories: operating expenditures, personnel costs, capital costs, and professional services. Any transfer in excess of \$5,000 under this section must be approved by the county administrator. Any transfer in excess of \$20,000 within a budget category must be approved by the finance committee, who may also authorize the transfer of funds within all budget categories for any department pursuant to Wisconsin Statutes section 65.90 and as possible following a recommendation by the county administrator.
3. Reporting. Each department must report at least quarterly to their governing committee on their budget execution and on progress towards their annual goals at least semi-annually in a form prescribed by the county administrator. Each department must report to their governing committee on grant revenues and expenditures on a quarterly basis
4. Budget amendments. Except as provided in this section and as permitted by Wisconsin statutes, no funds in excess of amounts approved by the County Board in the budget may be expended without County Board approval.
  - a. Contingency fund transfer. Pursuant to Wisconsin Statutes section 65.90, the finance committee may transfer funds from the contingency fund to any budget category subject to limitations under Wisconsin Statutes and as possible following a recommendation by the county administrator.
  - b. County Board amendments. Pursuant to Wisconsin Statutes section 65.90, the County Board may amend the annual budget to increase or decrease any expenditure, provide for a new expenditure or amend any revenue amount subject to any restriction by State or Federal law, accounting standards, funding agreements, or practicality. Any proposed amendment, where possible, must be accompanied by a recommendation from the county administrator, governing committee, and finance committee prior to its consideration.
  - c. Mid-year grant application and approval procedure. If grant funds become available at a time when inclusion in the regular budget process is impractical, the county administrator or her/his designee must approve or disapprove the application for any grant, with notification to the appropriate governing committee. On receipt of grant funds, a budget must be submitted to the county administrator and governing committee, with the department head providing supporting documentation as to the permitted use of these funds or other contractual obligations on request.
5. Year-end expenditures. Unless provided by other policy, State and Federal law, grant or other funding contract, all expenditures for capital assets must be made so that delivery of that asset occurs on or before December 31 in the year in which the purchase was authorized unless authorized by the county administrator or his/her designee.
6. Cancellation. For purposes of budget execution, it is considered that all other revenues and all non-general fund revenues are expended to the extent possible before property tax levy funds are expended. Further, unless otherwise provided by State law, Federal law, County Board

action, or a condition of funding pursuant to GASB regulations, all unspent appropriations cancel to the general fund at the close of the fiscal year.

## Policy 912, Debt Management

### Section 1: Introduction

- 1. Contents and scope.** This policy governs the issuance and management of debt by Polk County or its agencies, subject to other relevant policies adopted by the Polk County Board of Supervisors including, but not limited to, policies on fund balance, procurement, investment, and budget preparation and execution. This policy is also subordinate to any relevant State or Federal law or regulation.
- 2. Definitions.** For purposes of this policy, the following terms have the meanings given:
  - a. *County* means Polk County, Wisconsin;
  - b. *Debt* means a sum of money due a third party at an express future date through legal agreement or contract entered into by Polk County or its constituent agencies;
  - c. *Direct debt* means debt payable from general revenues, including capital leases;
  - d. *Revenue debt* means debt payable from a specific pledged revenue source;
  - e. *Advance refunding* means issuing debt obligations in advance of a call date for an obligation to obtain an interest rate savings;
  - f. *Conduit debt* means debt payable by third parties for which Polk County does not provide credit or security;
  - g. *County Board* means the Polk County Board of Supervisors; and
  - h. *GFOA* means the Government Finance Officers Association of the United States and Canada.

### Section 2: Long term planning of county indebtedness

- 1. Debt affordability study**
  - a. **Finance manager.** The finance manager must annually prepare a debt affordability report for the County Board on all existing County debt and, prior to recommending issuance or refinancing, be revised to incorporate any new proposed County debt. This report must include an assessment of the County's ability to generate and pay debt and include a recommendation as to the ongoing affordability of that debt and of any new potential issuance. This report must include measures of debt capacity and relative debt position compared, where possible, to other counties, rating agency standards and Polk County's historical ratios to determine debt affordability.
  - b. **Finance committee.** The finance committee must annually review the debt affordability report prepared by the finance manager and make a recommendation to the County Board prior to the approval of issuance of any new debt. The finance committee must also review the capital improvement plan annually as provided in the budget preparation and execution policy and make recommendations as to its modification to the County Board to maintain debt affordability.
- 2. Capital improvement plan.** As provided in the budget preparation and execution policy, the county administrator must annually submit a five year capital improvement plan for all departments along with the annual budget incorporating that year's capital budget. The capital improvement plan must provide information as to specific items to be purchased, their priority in accord with the priority set by the County Board, alternatives should the purchase not occur or occur at a later date, financing options, and associated performance measures. In proposing the use of debt issuance for

capital improvements to be incorporated in the annual capital budget, the administrator must demonstrate why other financing sources are unavailable or inappropriate.

### Section 3: Debt issuance

- 1. Responsibilities.** In issuance of new debt, the following agents have the responsibilities herein provided them in addition to any other responsibility assigned by State or Federal law or regulation:
  - a. *Finance manager.* *The finance manager must oversee and coordinate the timing, issuance process and marketing of the County's borrowing and capital funding activities required in support of the capital improvement plan. The In recommending such an issuance, the finance manager must report on how this issuance results in stable debt service so as to allow for a consistently low average interest rate over the long term.*
  - b. *Financing team.* *The financing team is comprised of outside financial specialists who assist it in developing a debt issuance strategy, preparing bond documents and marketing bonds to investors. The members of this team include its financial advisor, bond counsel, underwriter and County representatives (the finance manager, corporation counsel and treasurer, with the county administrator serving as an ex-officio member). Other outside firms, such as those providing paying agent/registrar, trustee, credit enhancement, verification, escrow, auditing, or printing services, may be retained as required. The financing team must review the overall financing strategy of the County and make recommendations to the county administrator and County Board prior to the issuance of any debt.*
  - c. *County administrator.* *The county administrator is responsible for overseeing the work of the finance manager in debt issuance and making a recommendation to the finance committee and County Board based on the recommendation of the financing team. The county administrator is also responsible for incorporating debt service costs in the annual budget and assuring that adequate funds will be available in future year budgets to pay debt service costs.*
  - d. *Finance committee.* *The finance committee must review the report received from the financing team and recommendation by the county administrator prior to the issuance of any new debt. Based on this information, the finance committee must make a recommendation to the County Board as to the amount of issuance, repayment structure, purchase of insurance, and other relevant factors.*
  - e. *County Board.* *The County Board has overall responsibility for the issuance of any debt pursuant to State and Federal law and regulations.*
- 2. Purposes.** The county administrator may recommend the use of debt by type for the following purposes:
  - a. *Direct debt.* *The use of direct debt may be proposed only to finance capital improvements with a probable useful life of at least five years and which directly benefit County government operations;*
  - b. *Revenue debt.* *The use of revenue debt may be proposed only when the relationship between the revenue source and the debt incurred is clear and direct, when the capital improvement has a probable useful life of at least five years, when the improvement directly benefits County government operations, and when the use of this financing method can be demonstrated to have no negative impact on the County's credit rating or interest rate to be paid on any future obligations;*
  - c. *Conduit debt.* *The approval of conduit debt may be proposed only when the debt serves a public purpose of benefit to the citizens of Polk County, has no direct or indirect negative impact on the County's credit rating or interest rate to be paid on any future obligations, and where adequate assurances can be provided as to the borrower's creditworthiness;*
  - d. *State revolving loan funds.* *Loans from the State of Wisconsin may be proposed when financing terms are more favorable than other options, including costs of issuance, and all other considerations with respect to direct debt are met; and*
  - e. *Interfund borrowing.* *Interfund borrowing may be proposed in the annual budget recommendation for purposes of short-term cash flow needs or, in the case of enterprise funds, where there is reason to believe that any budgetary shortfall may be resolved in the next two years.*

- f. *Construction notes.* Construction notes may be proposed as part of a comprehensive financing plan that provides for their repayment from other borrowing sources.
- 3. Term of debt repayment. Borrowings by the County must mature over a term that does not exceed 75 percent of the economic life of the improvements they finance and usually no longer than 20 years, unless special structuring elements require a specific maximum term to maturity. The County must finance improvements with a probable useful life less than five years using sources other than borrowing. Bonds sold for the purchase of equipment with a probable useful life exceeding five years must be repaid over a term that does not exceed such useful life.
- 4. Legal borrowing limitations. The County must be in compliance with all applicable State and Federal laws relating to debt issuance and management including, but not limited to laws restricting the amount of issuance, arbitrage rules, restrictions on use of bond proceeds, disclosure and filing requirements.
- 5. Debt features.
  - a. Original issue discount or premium. The County's bonds may be sold at a discount or premium, in order to achieve effective marketing, achieve interest cost savings or meet other financing objectives. The maximum permitted discount is stated in the Notice of Sale accompanying the County's preliminary official statement on the Bond Purchase Agreement, as applicable.
  - b. Debt service structure and level debt service. The County must primarily finance its long-lived municipal improvements over a 20-year term or less, on a level debt service basis, to minimize the impact on the annual budget.
  - c. Call provisions. In preparation for the issuance of new debt, the finance manager must evaluate the cost of early calls and include such documentation in the report prepared for consideration by the finance committee and County Board, with an accompanying recommendation by the county administrator. Such options must take into account any premium for an early call, the overall ability of the County to refinance new and existing obligations should interest rates fall or for other reasons should it become advantageous for the County to restructure, defease, or pay off obligations.
  - d. Interest rates. The County must first consider the use of fixed-rate debt to finance its capital needs, except for short-term needs (such as short-lived assets) that will be repaid or refinanced in the near term; and may consider variable rate debt under favorable conditions.
- 5. Method of sale. The county administrator must recommend a method of sale that is the most appropriate in light of financial, market, transaction-specific and County-related conditions, and explain the rationale for this recommendation to the finance committee and County Board.
  - a. *Competitive sales.* The recommendation by the county administrator must be based on a competitive sale unless explicit reasons for not so doing are provided. The recommendation must incorporate terms of sale that encourage as many bidders as practical and that would assist in obtaining the lowest possible interest rates on its bonds.
  - b. *Negotiated sales.* When certain conditions favorable for a competitive sale do not exist and when a negotiated sale will provide significant benefits to the County that would not be achieved through a competitive sale, the county administrator may recommend that the debt obligations be sold through a private placement or negotiated sale. Such determination must be made on an issue-by-issue basis, for a series of issues, or for part or all of a specific financing program. Such sales must also be accompanied by full disclosure of all financial aspects including clear demonstration of cost savings through using this method.

#### Section 4: Refinancing of outstanding debt.

- 1. Conditions. The county administrator may recommend refinancing of outstanding debt under the following circumstances:
  - a. *Debt service savings.* The county administrator may recommend the refinancing of outstanding long-term debt when such refinancing allows the County to realize significant debt service savings of at least two percent of the remaining obligation without lengthening the term of



refinanced debt and without increasing debt service in any subsequent fiscal year. The county administrator may also recommend debt refinancing when a primary objective would be the elimination of restrictive covenants that limit County operations;

- b. *Defeasance.* The County may refinance outstanding debt, either by advance refunding to the first call or by defeasance to maturity, when the public policy benefits of replacing such debt outweigh the costs associated with new issuance as well as any increase in annual debt service.

- 2. Advance refunding. The county administrator may propose advance refunding of any obligation when overall savings, including the cost of issuance and other costs, results in ~~significant~~ debt service savings of at least three percent of the remaining obligation, the length of the term of refinanced debt does not exceed the overall term, and any extension of call date does not interfere with the ability to manage County debt service.

#### Section 5. Management practices

- 1. Credit rating agency relationships. The finance manager is responsible for maintaining relationships with the rating agencies that assign ratings to the County's various debt obligations. This effort includes providing periodic updates on the County's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance. The finance manager must request ratings prior to the sale of securities from at least one of the major rating agencies for municipal bond public issues. Currently these agencies are Moody's Investors Service and Standard & Poor's Corporation. The finance manager or county administrator must provide a written and/or oral presentation to the rating agency(ies) to assist in their evaluations. The finance manager must make every reasonable effort to maintain or improve the County's general obligation bond credit ratings and demonstrate such in his/her report to the county administrator for incorporation into the report to the finance committee and County Board.
- 2. Formal fiscal policies. The county administrator must annually review the County's formal fiscal policies including the Investment Policy, General Fund Reserve Policy, Budget Policy, Purchasing Policy, and this Debt Management Policy.
- 3. Rebate reporting and covenant compliance. The finance manager is responsible for maintaining a system of record keeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code and/or contracting for such service. This effort includes tracking investment earnings on debt proceeds, calculating rebate payments in compliance with tax law, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the County's outstanding debt issues. Additionally, the finance manager must monitor general financial reporting and certification requirements embodied in bond covenants to ensure that all covenants are complied with.
- 4. Reporting Practices. The county administrator must ensure that the County is in compliance with the standards of the Government Finance Officers Association for financial reporting and budget presentation and the disclosure requirements of the Securities and Exchange Commission.

#### FUND BALANCE POLICY

##### Purpose and Scope

The purpose of this policy is to establish a framework for the unreserved fund balance, both designated and undesignated, in the general fund. This policy is to improve the county's financial stability by maintaining appropriate reserves to withstand economic downturns, emergencies or natural disasters, short-term capital improvements and operating cash flow needs.

##### Policy

These policy guidelines will provide direction during the budget process and demonstrate a commitment to maintain adequate financial reserves for long-term financial planning.

- A. The county will manage its fund balance within the following parameters:

- a. The county will maintain an unreserved fund balance of not less than 20% based on the budgeted operating expenditures, as measured on December 31st of each year.
- b. The county may decide to maintain a target level of no less than four months of the current years budgeted operating expenditures in the fund balance.
- c. The parameters should be reviewed by the Finance Committee annually or more often if conditions change.
- B. The county will maintain appropriate levels of fund balance by:
  - a. Allowing for the planned use of fund balance for defined purposes, including property tax relief and funding for major capital projects or time-limited projects;
  - b. Designating fund balance for future expenditures, carryover, cash flow and incurred but not recognized items, budget stabilization, long-term personnel obligations, and
  - c. Using fund balance to mitigate the effects of fluctuations in state aid.
- C. If any planned use of fund balance or if the fund balance falls below 20% there shall be an accompanied plan to restore the fund balance to the minimum targeted level.

Monitoring and Reporting

The Finance Director will estimate the surplus or deficit for the current year and prepare a projection of the year-end unreserved fund balance to the Finance Committee, as part of the annual budget process.

## Annex E: Glossary

**2011 ACTUAL** - This entry reflects the actual County expenditures and personnel complement for that year.

**2012 BUDGET** - This entry on the budget pages details the budget and personnel complement as approved by the County Board on November 15, 2011 (year end “Actual” numbers are not yet available).

**2013 BUDGET** - This entry on the budget pages details the budget and personnel complement as approved by the County Board on December 13, 2012.

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

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

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

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

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

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

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

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

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

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

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

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

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

**ENCUMBRANCE** - A legal financial commitment (such as purchase orders, contracts and salary) of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**LOGICAL FRAMEWORK OR LOGFRAME** – A method of identifying program logic and related performance measures. See page 154.

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

- **Personnel** - Salaries, wages, employee benefits, and per diems (100).
- **Operating – 000** - Expenditures for other than personnel costs that had not been assigned to the appropriate expenditure category.
- **Professional services** - Contractual services, utilities, repair and maintenance charges paid outside agencies (200).
- **Supplies and expenses** - Office supplies, publications, dues, travel, repair and maintenance supplies, highway construction material (300).
- **Fixed charges** - Insurance, rents and leases, depreciation, amortization, investment charges (500).
- **Debt service** - Payment of principal and interest on obligations (600).
- **Other grants contributions** - Direct relief to indigents, awards and indemnities, grants and donations, and losses (700).
- **Capital outlay** - Purchase of capital equipment or capital improvements (800).
- **Transfers** - Payments from an agency to another fund (900).

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

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

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

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

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

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

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

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

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

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

**PFM** – Public financial management.

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

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

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

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

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

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

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

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

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



## Annex/: Evaluation of Financial Management

### Assessment of Public Financial Management in Polk County Wisconsin using the Public Expenditure and Financial Accountability (PEFA) Public Financial Management (PFM) Performance Framework, Fiscal Year 2011

PFM Performance Indicator		Scoring Method	Dimension Ratings				Overall Rating	Comments
			i.	ii.	iii	iv.		
A. PFM OUTTURNS: Credibility of the budget								
PI-1	Aggregate expenditure outturn compared to original approved budget	M1	B				B	In 2008 and 2009 expenditure outturn exceeded 5% of original budget. In no year did it exceed 10% of original budget.
PI-2	Composition of expenditure outturn compared to original approved budget	M1	B				B	Composition variance exceeded 11% in 2009 with a contingency share of 0.4%; in 2008 and 2010 it was below 10%.
PI-3	Aggregate revenue outturn compared to original approved budget	M1	A				A	Aggregate revenue outturn exceeded original budget in all three years due to conservative revenue estimates and despite increased property tax arrears.
PI-4	Stock and monitoring of expenditure payment arrears	M1	A	B			A	Expenditure arrears are minimal (<2%) but the government does not monitor accounts payable systematically
B. KEY CROSS-CUTTING ISSUES: Comprehensiveness and Transparency								
PI-5	Classification of the budget	M1	D				D	Not all expenditures are allocable according to the required chart of accounts due to past use of 000 accounts
PI-6	Comprehensiveness of information included in budget documentation	M1	A				A	Meets 7 of the 9 listed information benchmarks (beginning with the 2011 budget)
PI-7	Extent of unreported government operations	M1	A	A			A	Negligible unreported operations (<1%); donor funding (grants) account for more than 1% of resources but 90%+ are included in budget documentation
PI-8	Transparency of inter-governmental fiscal relations	M2	A	B	A		B+	Pass through allocations defined early in the budget process, as data from higher levels is available. Fiscal data are incorporated in audit.
PI-9	Oversight of aggregate fiscal risk from other public sector entities	M1	C	N/A			C	No consolidated overview of risk is developed, although annual data are available. Dimension ii is not applicable.

PFM Performance Indicator		Scoring Method	Dimension Ratings				Overall Rating	Comments
			i.	ii.	iii.	iv.		
PI-10	Public access to key fiscal information	M1	A				A	Five of the six information requirements are met. In addition, the recommended extra requirement for sub-national governments, preparation and availability of a fee schedule, is also met.
<b>C. BUDGET CYCLE</b>								
<b>C(i) Policy-Based Budgeting</b>								
PI-11	Orderliness and participation in the annual budget process	M2	A	A	A		A	All time and information requirements are met in full.
PI-12	Multi-year perspective in fiscal planning, expenditure policy and budgeting	M2	D	A	C	C	C+	Only one year of forward estimates are provided; although debt sustainability analysis is undertaken, there are weak linkages to sectoral strategies for investment or planning purposes
<b>C(ii) Predictability and Control in Budget Execution</b>								
PI-13	Transparency of taxpayer obligations and liabilities	M2	B	B	B		B	Major taxes are well documented and explained; minor fees and charges are not as well documented.
PI-14	Effectiveness of measures for taxpayer registration and tax assessment	M2	B	B	B		B	Property tax system generally well identified, but reliant on periodic site visits. Enforcement of other fees and charges good, but evasion possible for permits, etc.
PI-15	Effectiveness in collection of tax payments	M1	A	A	B		B+	Arrears due to housing market conditions and overall economic situation; stock of arrears declined only slightly in 2012.
PI-16	Predictability in the availability of funds for commitment of expenditures	M1	B	A	C		C+	Limited cash flow forecast; past practice of significant budget adjustments throughout the year, curtailed in 2010.
PI-17	Recording and management of cash balances, debt and guarantees	M2	A	B	B		B+	Recording of debt centralized; cash reconciliation less often than daily; loans not linked to fiscal targets.
PI-18	Effectiveness of payroll controls	M1	A	A	A	B	B+	Meets all standards except a full audit is not regularly scheduled
PI-19	Competition, value for money and controls in procurement	M2	A	B	C		B	Contracts awarded using open competition; tighter regulations on qualification for other than open competition awards is needed; formal complaint process not defined

PFM Performance Indicator		Scoring Method	Dimension Ratings				Overall Rating	Comments
			i.	ii.	iii.	iv.		
PI-20	Effectiveness of internal controls for non-salary expenditure	M1	C	C	B		C+	Past violation of some expenditure control procedures; transaction processing good, but again some past issues; rule compliance high, but some avoidance
PI-21	Effectiveness of internal audit	M1	C	C	C		C	Very limited internal audit capacity due to staffing and other resource limitations
<b>C(iii) Accounting, Recording and Reporting</b>								
PI-22	Timeliness and regularity of accounts reconciliation	M2	B	B			B	Bank reconciliation at end of month; limited use of suspense accounts
PI-23	Availability of information on resources received by service delivery units	M1	B				B	Limited revenue receipt by service delivery units; reporting is adequate
PI-24	Quality and timeliness of in-year budget reports	M1	C	A	B		C	Expenditure data not available at commitment (accrual) stage; data reporting limited by chart of accounts compliance
PI-25	Quality and timeliness of annual financial statements	M1	C	A	A		C+	No internal preparation of a consolidated government financial statement due to staffing limitations, instead developed by the external independent auditor
<b>C(iv) External Scrutiny and Audit</b>								
PI-26	Scope, nature and follow-up of external audit	M1	B	A	A		B+	Performance audits have not been undertaken in a systematic fashion; all financial audits fully meet standards
PI-27	Legislative scrutiny of the annual budget law	M1	B	C	A	A	C+	No medium term fiscal framework developed (only a one-year forward estimate beginning in 2012); new and evolving procedures for formal review of budget proposal. The governing body has over two months to review the proposal.
PI-28	Legislative scrutiny of external audit reports	M1	A	A	A		A	Review and analysis of the annual audit is timely, public, and adequate in response to issues raised
<b>D. DONOR PRACTICES</b>								
D-1	Predictability of Direct Budget Support	M1	A	A			A	Donor funds largely consisting of grants; although some are mid-year, timing is generally reasonable
D-2	Financial information provided by donors for budgeting and reporting on project and program aid	M1	A	A			A	Very limited donor funds, largely consisting of grants

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# Polk County, Wisconsin Citizens' Guide to the Budget



*Calendar Year 2013*

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## *About Polk County*

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

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



### *Quick facts:*

*Land area: 956 square miles*

*Number of lakes: 437*

*Population (2012 estimate): 44,241*

*Housing units (2012 estimate): 24,329*

*Median household income: \$50,346*

*Unemployment rate (Nov. 2012): 7.0%*

## *County Organization and Services*

Polk County provides services to its citizens in law enforcement, child support collection and child protection, transportation and nutrition for older citizens, maintains a 515 mile highway system, provides public health services including immunization and restaurant inspections, works to protect our natural resources including our groundwater and lakes, ensures orderly development through planning and zoning, operates the county detention center and court system, provides assistance to veterans, the elderly and disabled, operates a long-term care and rehabilitation facility, 5 county parks, a recycling center, and manages 17,144 acres of county land. The county does so through the efforts of 589 employees organized into 28 departments and funded by a \$57 million annual budget.

### **Mission:**

To serve and represent the public with integrity

### **Vision:**

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




### **Strategic Priorities:**

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



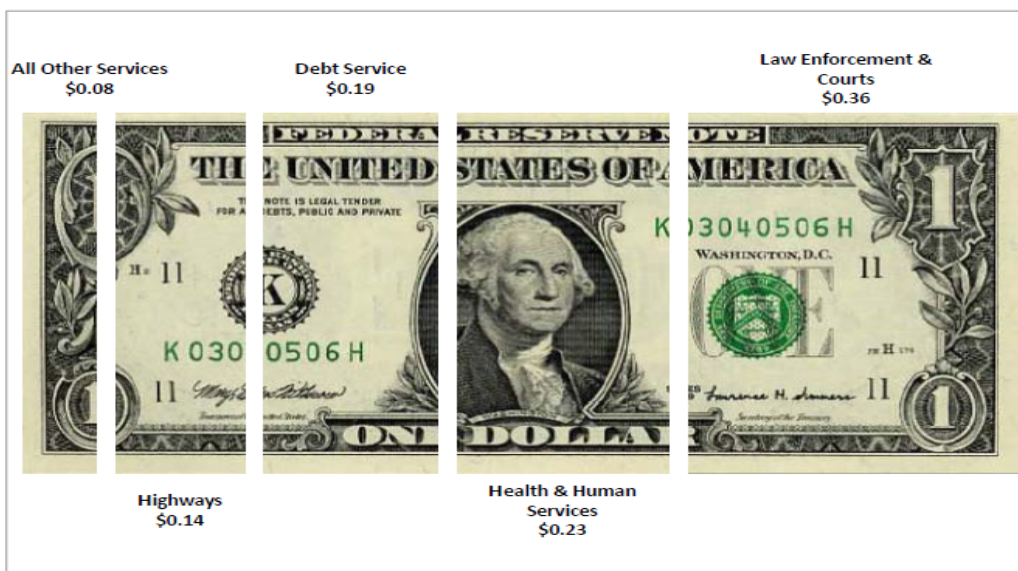
## How Have We Progressed?

### Selected Key Performance Indicators:

Area	Goal	Indicator	2012 actual	2013 plan
	Economic development	Promote the agricultural industry	Limestone products from the county quarry	\$500,000* \$565,000
		Encourage and develop tourism and local business	Sales tax collections in Polk County	\$2.25m \$2.35 m
	Quality education	Provide educational opportunities to preserve links to the past	Schools participating in the Polk County Museum program	5* 7
	Land use practices	Support land uses that grow a strong economy	Percentage of parcel map completed	79% 82%
	Environmental protection	Safeguard public and environmental health	Tons of material recycled by the county	3150 3300
	Transportation	Recreational trail development and maintenance	Miles of recreational trails	393 393
		Maintain and improve the road system	Pavement quality index (higher = better)	7.0 7.0
	Quality of life	Safeguard public and environmental health	High school students who smoke	18.2% 17%
		Prosecute those who commit crimes	Number of cases prosecuted	2,086 2,274

\* 2011

## The 2013 Budget: Where Your Tax Dollar Goes

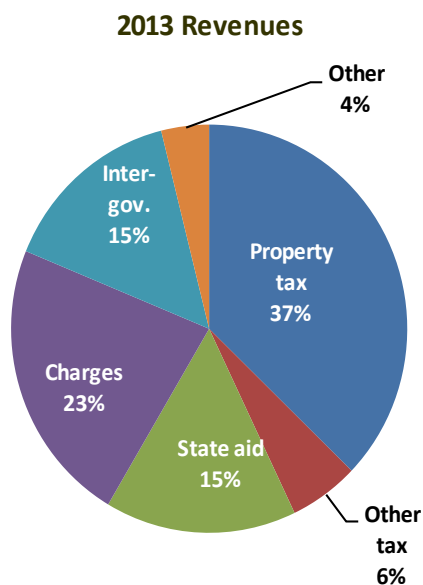


### Did you know?

In an average winter, the Polk County Highway department plows over 100,000 miles of road. That's like driving around the world four times!

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

## Budget in Brief: Revenues and Expenditures



Resources	2012 Budget	2013 Budget
Fund Balance	347,532	669,743
<b>Revenues</b>		
General Property Tax	20,991,492	20,989,554
Other Taxes	3,076,120	3,176,220
State Aids	8,624,982	8,773,008
Public Charge for Services	12,897,586	13,392,418
Intergovernmental Revenue	7,724,883	8,350,248
Other Revenue	1,014,050	874,505
Other Financing Sources	582,434	891,863
<b>Total Resources</b>	<b>54,911,547</b>	<b>56,447,816</b>

*Examples of Resources:*

*Other Taxes:* Sales tax

*State Aids:* State general revenue sharing funds and grants

*Public Charge for Services:* Permit fees

*Other Revenue:* Interest income

*Other Financing Sources:* Internal fund transfers

Expenditures	2012 Budget	2013 Budget
Personnel	29,394,035	29,387,191
Professional Services	12,163,462	13,134,692
Supplies & Expenses	6,625,511	6,651,590
Fixed Charges	963,036	962,583
Debt Service	4,134,842	4,216,439
Capital Outlay	404,724	1,063,806
Other	1,573,465	1,701,250
<b>Total Expenditures</b>	<b>55,259,079</b>	<b>57,117,559</b>

*Did you know?*

The total increase in the County's property tax levy since 2010 has been \$324,000—on a \$56 million budget!

*Examples of Expenditures:*

*Professional Services:* Medical services for clients

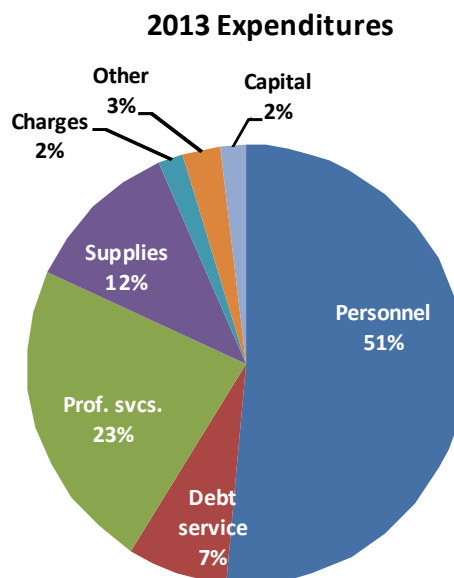
*Supplies & Expenses:* Road salt, gasoline for patrol cars

*Fixed Charges:* Insurance premiums

*Debt Service:* Bond repayments

*Capital Outlay:* Road grader for Highway Department

*Other:* Direct payments to indigents



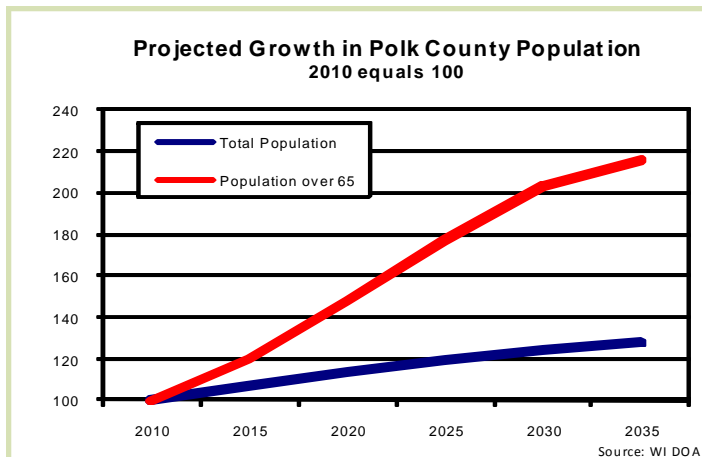
An independent audit is conducted every year, resulting in a clean audit opinion. These results, and additional financial information, may be found on our website: <http://www.co.polk.wi.us/Admin/budget-reports.asp>

## Looking To The Future

Polk County enjoys a strong competitive advantage due to its location adjacent to a major metropolitan area, its skilled workforce, and its natural resources. The recovery from the worst recession in 75 years continues, although it will likely be several years before employment reaches its pre-recession level. There are now signs of recovery in the housing market, but values still remain at the lowest level in the past decade, limiting the property tax as a funding source. Finally, Polk County is also reliant on manufacturing, accounting for over one-third of total wages; these firms, especially, suffered during the past recession although they too have begun to recover. Finally, by all accounts tourism has rebounded, and the county's sales tax collections set a record in 2012.

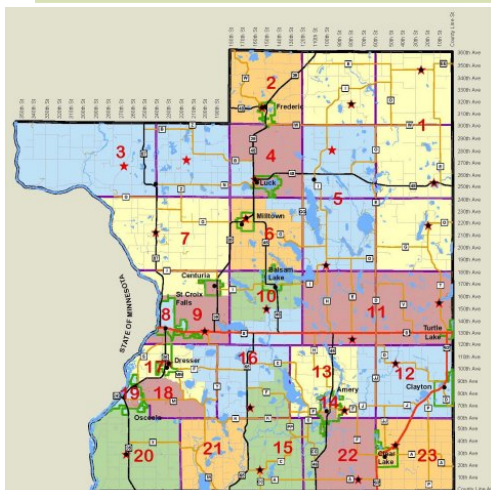
Many of the old challenges remain as newer challenges emerge. State and federal funding reductions will likely continue for the foreseeable future; that, coupled with limitations on property tax will continue to force greater efficiencies and program prioritization. At the same time, there are increased demands on Polk County government because of the county's aging population, increasing energy and material costs, and the growing cost of health care is affecting many county programs.

Despite these challenges, Polk County has acted and will continue to be financially responsible, with balanced budgets and by financing ongoing expenditures only with ongoing revenues. Polk County is in the midst of a conscious transition to a smaller, more flexible and efficient government; planning its own future instead of having a future forced upon it. Citizen participation in helping our government determine priorities is essential; this document is both a request for input and a source of information



### Did you know?

Polk County residents donate nearly 17,000 hours of time to the 4-H Youth Development Program every year. That's like having over 8 full time year-round employees!



### Polk County Board of Supervisors

District	Supervisor	District	Supervisor
1.	Herschel Brown	13.	Jay Luke
2.	William F. Johnson IV	14.	Warren Nelson
3.	Dean K. Johansen	15.	George Stroebe
4.	Patricia Schmidt	16.	Tom Magnafici
5.	Harry Johansen	17.	Kristine Kremer-Hartung
6.	Kathryn Kienholz	18.	Larry Jepsen
7.	Marvin Caspersen	19.	Kim A. O'Connell
8.	Tom Engel	20.	Gary Bergstrom
9.	James S. Edgell	21.	Neil L. Johnson
10.	Brian R. Masters	22.	Russel E. Arcand
11.	Rick Scoglio	23.	Jared Cockroft
12.	Craig Moriak		

Dana Frey, County Administrator

Questions? Comments? See: [www.co.polk.wi.us](http://www.co.polk.wi.us) or email [deptadmin@co.polk.wi.us](mailto:deptadmin@co.polk.wi.us)

## Annex H: 2013 Approved Budget Resolution

### Resolution No. 42 - 2012

#### Resolution to Adopt the Polk County Operating and Capital Budget for the Calendar Year 2013 and To Set the 2013 Tax Levy

TO THE HONORABLE CHAIRPERSON AND MEMBERS OF THE POLK COUNTY BOARD OF SUPERVISORS:

Ladies and Gentlemen:

WHEREAS, it is the responsibility of the Polk County Board of Supervisors to adopt a budget for the operation and fiscal management of the County of Polk for the year commencing January 1, 2013; and

WHEREAS, pursuant to Wisconsin Statute Section 59.18(5) and Policy 880, Budget Preparation and Execution, the County Administrator did prepare, submit and offer for review proposed 2013 budget by the County Board at its meeting of September 18, 2012; and

WHEREAS, as part of the proposed 2013 budget, the County Administrator did submit a staffing plan with respect to each county department in accordance with Polk County Policy No. 881, Staffing and Position Administration; and

WHEREAS, each Governing Committee has reviewed the proposed budget for every department and forwarded that budget with any recommendations to the Finance Committee; and

WHEREAS, the Polk County Board of Supervisors did consider amendments to the budget at its meeting of October 16, 2012; and

WHEREAS, the Polk County Board of Supervisors did publish for public review a summary of the proposed 2013 budget and did notice and conduct a public hearing on the proposed 2013 budget in conformity with the laws of the State of Wisconsin; and

WHEREAS the Wisconsin Department of Revenue delivers the Statistical Report on Equalized Value of Polk County for 2013 and the Polk County Board of Supervisors accepted the report on November 13, 2012, which sets the Equalized Value of Polk County for taxing purposes at \$4,031,492,000 exclusive of value in Tax Increment Districts; and

WHEREAS, for purposes of satisfying the requirements of the state imposed county tax levy rate limit formula, the budget for 2013 is in compliance with Wisconsin Statute Sections 59.605 and 66.0602; and

WHEREAS, the Polk County Budget for the Calendar Year 2013 is a financial plan for the operational needs of the County and was developed in accordance with the Uniform Chart of Accounts for Wisconsin Municipalities and the pronouncements of the Governmental Accounting Standards Board(GASB); and

WHEREAS, this resolution constitutes Polk County Operating and Capital Budget for the Calendar Year 2013 and is defined as the County Budget, pursuant to Wisconsin Statute Section 65.90.

NOW, THEREFORE, BE IT RESOLVED that in accordance with Wisconsin Statute Section 65.90, the Polk County Board of Supervisors does hereby adopt the 2013 Operating and Capital Budget of the County of Polk, in the amount of \$57,005,671 including departmental appropriations and revenues and use of fund balance as amended following the public hearing as set forth in the attached document entitled Adopted 2013 Operating and Capital Budget of the County of Polk, incorporated herein.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors does authorize and appropriate such revenues and expenditures for calendar year 2013 as designated in the Operating and Capital Budget for calendar year 2013.



BE IT FURTHER RESOLVED that the Polk County Board of Supervisors directs that all appropriations for 2012 shall lapse to the general fund as undesignated fund balance at the end of calendar year 2012 and that any other fund balance determined to exist at the end of 2012 shall be transferred to general fund balance to the extent said appropriation has not been expended or appropriation or other fund balance been determined by the County Administrator to be nonspendable, restricted, committed, or assigned as defined by GASB.

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

BE IT FURTHER RESOLVED that, notwithstanding any other policy to the contrary, the Polk County Board of Supervisors adopts the submitted departmental staffing plans and authorizes for calendar year 2013 those positions and the corresponding expenditures identified in said staffing plans and that any position not so identified will be considered eliminated from the 2013 department budget except that no general compensation increase may be implemented without the prior approval of the County Board.

BE IT FURTHER RESOLVED that vacation balances be increased to reflect the difference between the accrual rate applicable before January 1, 2012 and that applicable for the period January 1, 2012 through December 31, 2012.

BE IT FURTHER RESOLVED that the 2013 fee schedule as incorporated in the 2013 budget is hereby adopted, including rentals for the use of County-owned property.

BE IT FURTHER RESOLVED that State taxes, in conformity with and as provided in Wisconsin Statute Section 70.58, be levied in the amount of \$704,473.55 for State Forestation on taxable property of Polk County.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors levies against all real property within Polk County for 2013, as follows:

A. County Levy:

1. General County Operations:	\$ 16,815,585
2. Debt Levy:	\$ 4,173,969
Total 2013 County Levy	\$20,989,554

B. State Required Levy on Behalf of Other Agencies

3. Town Bridge Construction:	\$ 85,953
4. Library Support – Act 150:	\$ 578,805
Total 2013 Levy, All Purposes:	\$21,654,312

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

BE IT FURTHER RESOLVED that the asset protection reserve created by resolution 55-11 is renamed the asset protection and internal investment fund.

BE IT FURTHER RESOLVED that a portion of the unassigned fund balance as of December 31, 2012, be allocated as follows:

1. \$ 125,000 assigned to a reserve for employee retirement expenses;
2. \$ 150,000 assigned to the asset protection and internal investment fund; and
3. \$ 33,550 transferred to the court commissioner.

BE IT FURTHER RESOLVED that an amount equal to \$120 for each full-time employee, prorated for part time employees eligible for benefits, be transferred to a health reimbursement account established for that purpose on July 1, 2013, provided that the 2012 unassigned fund balance above twenty-five percent of general fund expenditures increases by an amount necessary to fund this expenditure.

BE IT FURTHER RESOLVED that pursuant to Wisconsin Statute Sections 59.03 and 59.51(1)(a), the administration of all Polk County vehicles, except those county vehicles which are designated to and administered through the Highway Department, the Polk County Sheriff's Department and the ADRC of NW Wisconsin shall be transferred to the Parks and Buildings Director.

BE IT FURTHER RESOLVED that Pursuant to the provisions of Wis. Stat. § 40.70(4), the Polk County Board of Supervisors resolves to withdraw from participation in the Wisconsin Group Life Insurance Program effective on the first of the month after 90 days following the receipt in the office of the State Department of Employee Trust Funds.

BE IT FURTHER RESOLVED that the Interim Personnel Policy as adopted by Resolution 61-11 be amended as attached hereto and incorporated herein.

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

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

BE IT FURTHER RESOLVED, that pursuant to Section 83.027(9), the Polk County Board of Supervisors authorizes agreements by the Highway Department to the towns, villages and cities of Polk County with respect to the financing, planning, establishment, improvement, maintenance, use, regulation or vacation of controlled-access highways or other public ways in their respective jurisdictions to the extent to which the County Board has appropriated and authorized for expenditures sums in the 2013 budget and directs the Highway Commissioner or his designee to enter into such agreements on behalf of Polk County.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors authorizes and approves of the various program contracts and grant applications identified on the Grant Schedule which is attached hereto and incorporated herein.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors does authorize the county officer and employee identified on said schedule to enter into, to apply for and to administer respectively on behalf of Polk County those program contracts and grants which are authorized and identified in said schedule.

BE IT FURTHER RESOLVED that, pursuant to Section 59.52(19), there is accepted and acknowledged the donation from the Estate of Steven W. Johnson in the sum of \$2,500 for the purpose of educating children who use and frequent the D. D. Kennedy Mill and that said sum is authorized for expenditure by the Buildings, Parks and Forestry Department for such purpose.

BE IT FURTHER RESOLVED that the complete budget, as adopted, be placed on file in the office of the County Clerk and County Administrator.

#### COUNTY BOARD ACTION

At its annual business meeting on November 13, 2012, the Polk County Board of Supervisors did, pursuant to Section 65.90 and after public hearing on the same, adopt the above-entitled resolution, Resolution No. 42 - 12: Resolution To Adopt the Polk County Operating and Capital Budget for the Calendar Year 2013 and To Set the 2013 Tax Levy, by a majority vote.