



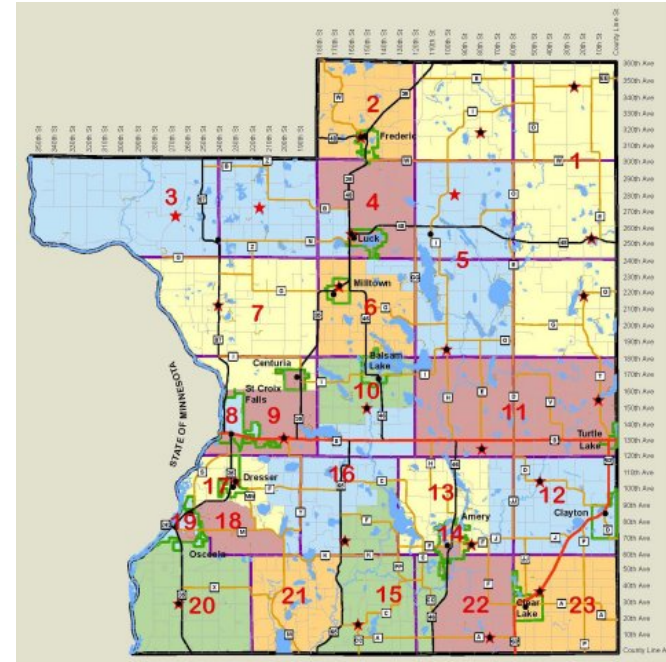
Polk County, Wisconsin Annual Operating and Capital Budget Calendar Year 2014

Adopted by the Polk County Board of Supervisors
November 12, 2013



2014 Operating and Capital Budget

Polk County Wisconsin



Polk County Board of Supervisors

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Dana Frey, County Administrator

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Introduction

January 2014

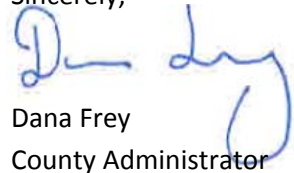
To the Polk County Board of Supervisors and the Citizens of Polk County:

We are pleased to provide you the second 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 2014 budget (included) and information available on the County's website (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 first incorporated in 1858. The 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. Although the County grew rapidly before the last recession (2007-2009), the population has since stabilized, with a small natural population growth (births over deaths).

Easily accessible from a major metropolitan area, Polk County benefits greatly from tourism and from the value added by its seasonal residents, both from their patronage of local businesses and from their investment in lakeshore and recreational property. Over three-fourths of the County's equalized property value is in residential real estate and tourism accounts for a significant share of the County's economy. Polk County also has a strong agricultural economy, producing 8.5 million bushels of corn in 2011 making the County 22nd 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.

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. We are a county of libraries, with 10 separate municipal library systems and 283,000 library visits in 2012 and a county of schools, with eight local school districts offering full K through 12 education opportunities. Higher education is close by as well, with Indianhead Technical College providing vocational education at several satellite locations nearby and several four-year colleges an hour to an hour and a half away.



Along the St. Croix River, Polk County

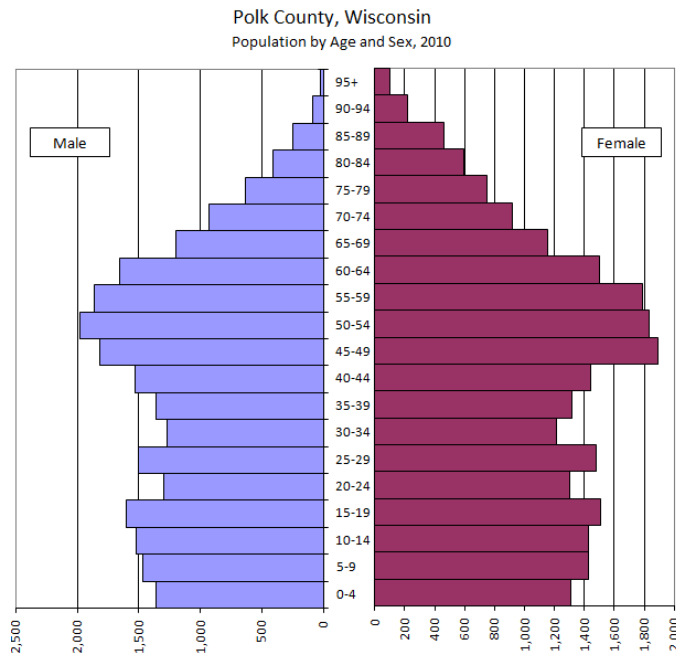


Figure 1

implementation of federal and state law and county ordinances, appointment and supervision of department heads, and preparation and submission of the annual budget. Polk County government provides a full range of standard County services including public health and 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.

Although a rural county, Polk County does have a relatively youthful population, as Figure 1 shows, with a median age of 42.8 years old according to the 2010 census. Educational attainment is fairly high as well, with census data again showing 92.9% of all residents over age 25 having a high school diploma and nearly thirty percent a college degree (below). Finally, the County also has a very high ratio of owner-occupied homes, at nearly 79 percent, and, although the County's overall housing vacancy rate appears high – 25 percent – nearly 80 percent of those are seasonal property such as lake cabins that are not occupied year-around. Annex A contains additional demographic and economic data for Polk County.

With respect to the county government itself, it is overseen by 23 elected members of the Board of Supervisors, elected to two year terms beginning in April, 2012, each representing a specific geographical area. In addition to these elected officials, Wisconsin statutes also provide for six elected department heads: the Sheriff, Clerk of Circuit Court, County Treasurer, Register of Deeds, and County Clerk. Polk County is organized as an administrator form of government, with a chief administrative officer appointed by the County Board and charged with

Educational Attainment of Polk County Residents	
Less than 9th grade	2.7%
9th to 12th grade, no diploma	5.4%
High school graduate (includes equivalency)	39.7%
Some college, no degree	22.6%
Associate's degree	10.2%
Bachelor's degree	13.1%
Graduate or professional degree	6.3%

Budget Summary

As prescribed by the budget preparation and execution policy, the 2014 budget (covering the period January 1 through December 31 of 2014) 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.¹ 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

¹ 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 2013. A budget calendar (page 22) was distributed in January and the first set of budget instructions on content and format was distributed in February. A budget ceiling was set for every department equal to their adjusted 2013 amount, that computed by reducing the 2013 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, 2013 meeting and approved for submission as part of the 2014 budget.

The budget process is designed to provide the maximum opportunity possible for County Board

What is a program? Why does it matter?

A program is a related set of activities undertaken by a government aimed at a single issue or set of issues, usually in response to a problem and with a common set of clients. A program budget lists all expenditures directed towards that problem. For example, snowplowing is a program, as is zoning administration, parks and lake protection. It is important because taxpayers can see what the priorities of government are, and how much is spent in response to each issue. This can then be combined with measures of effectiveness and efficiency so taxpayers can see how good a job the government is doing in addressing this problem.

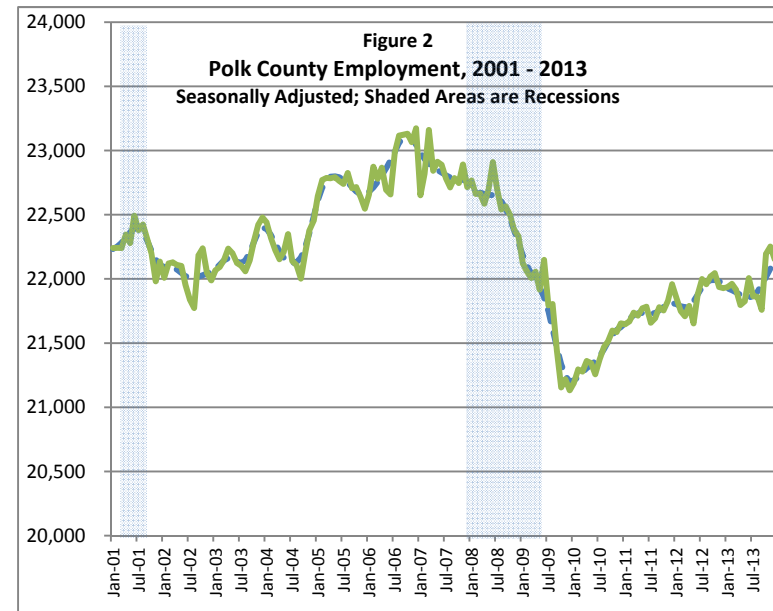
Budget Summary

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 2014 Budget

The 2014 budget was developed in an economic environment characterized by historically high unemployment and still-declining real estate values. Although the rate of decline appeared to be slowing, overall Polk County real property equalized values (adjusted for assessment level) were about the same in 2014 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 2014 budget actually reduced taxes slightly from those levied in 2013 (which themselves were slightly lower than in 2012). To make matters even more difficult, many costs continue to increase, including energy, supplies and materials, and health care. As a consequence, the process itself was dominated by the need to find new efficiencies and areas of savings.

In mid 2013 the Wisconsin Legislature adopted the biennial budget which contains a number of provisions of significance to county government. Notably, there was no general increase in shared revenue nor significant relaxation of the levy cap; however, there was an increase in transportation funding and some additional funding for mental health that will be of benefit to county finances. There are also a few new regulatory changes effective in January, notably some 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.



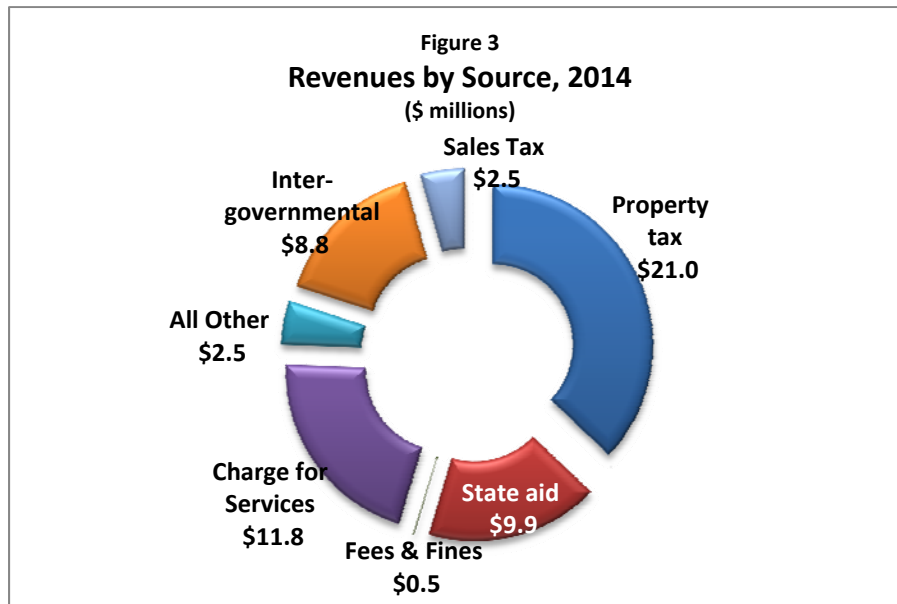
Those short-term factors that had the greatest influence on the 2014 budget were a modest increase in general compensation and an increase in costs for health care (the County is self-insured) and the financial effects of a severe winter in 2012-13 that resulted in a depletion of road salt and sand inventories. Offsetting these cost increases or limitations were savings due to a decision by the County Board to eliminate funding for the home care program, improved sales tax collections, and greater efficiencies allowing the County to eliminate 2.2 positions through attrition. The department narratives, following, also list major factors affecting the 2014 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 2015 from sales occurring in late 2014 are reported in 2014 and charges for services performed by the County in 2014

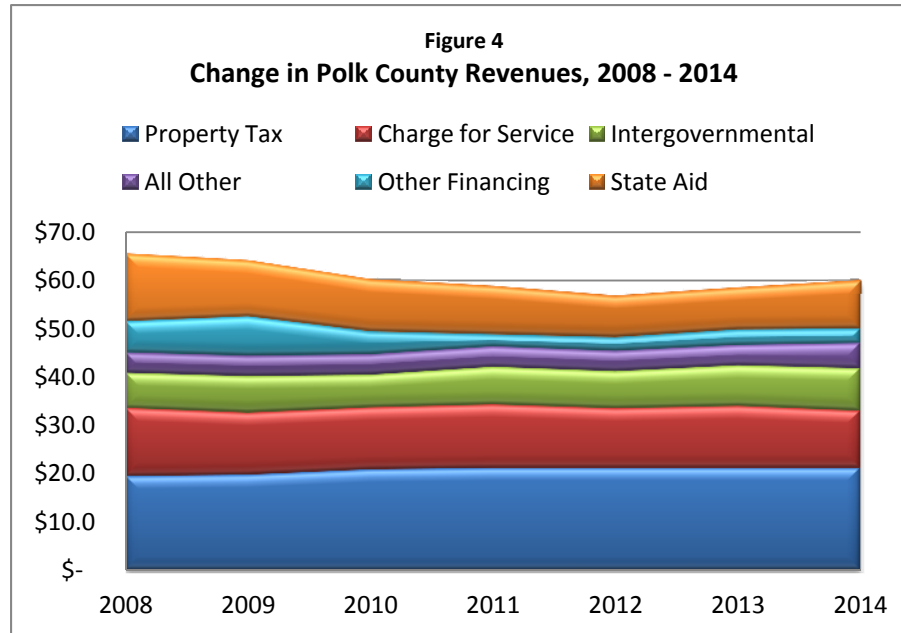
but received within the first three months of 2015 are considered 2014 revenue. This is the same basis of accounting used in all County financial reports, including the quarterly financial reports provided the public and County Board, and County's financial statements and the County's audited comprehensive annual financial report and single audit (see page 30 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 \$54 million of the \$56.6 million in total revenue or about 95 percent (see Figure 3).



Budget Summary

2014 continues the trend apparent in the last few years as illustrated by Figure 3: frozen property taxes due to the State levy cap and limited growth in other revenues. The increase in 2014 is due to three factors: increased health insurance premiums (intergovernmental), a modest

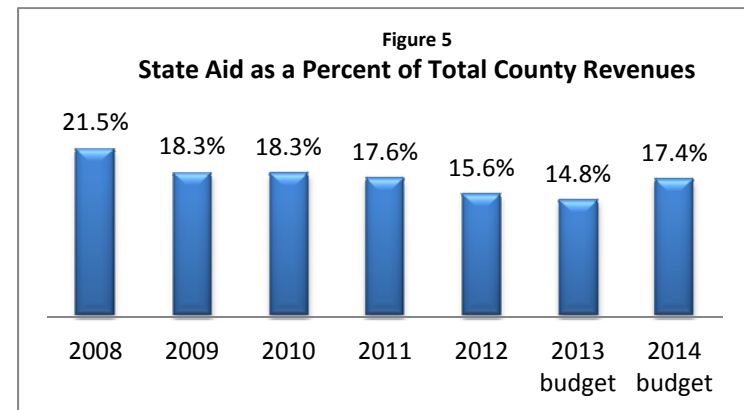


Annex F for an explanation of revenue estimation.

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 2014 levy was so determined to be \$20,984,004, a minor reduction from the 2013 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

increase in expected sales tax revenue, and an increase in state aid, rebounding from historic lows as a percentage of total revenue (Figure 4). State aid is also expected to be frozen for most departments, with only the Highway Department and Human Services certified higher amounts. In total 2014 State aid was estimated to be \$10 million and, at 17.4% of total revenues, well above its recent low level. Figure 4 shows State aid as a share of total revenues for the period 2008 through 2014.

Sales tax collections were increased from \$2,350,000 to \$2,500,000 based on a forecast supplied all counties by the Wisconsin Counties Association and County's own time series analysis model. The forecast for public charge for services was also reduced substantially due to the closure of the home care program and, as noted, the increase in intergovernmental revenue reflects only higher health insurance premiums. See

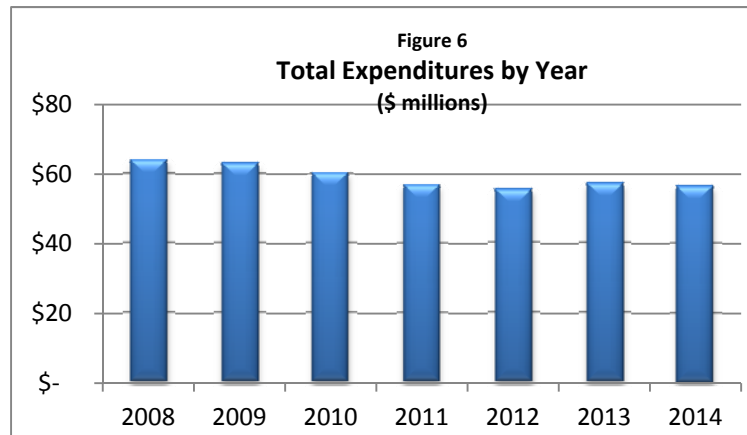


value (that adjusted for level of assessment) by 0.69%, above the 0.51% estimated for taxes payable in 2013. This is significant in that a County may levy this increase under the state levy cap.

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 \$5.21 per \$1,000 of value to \$5.28, 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 \$56,780,327, a 0.3% increase from the 2013 budget amount. Detail on total revenues and on revenues by source is contained in the summary tables that follow this section (pages 32 through 43).

Expenditures



Total expenditures are budgeted for 2014 at \$56,412,375, 1.4% percent below the 2013 budget amount. This decrease is largely due to two factors: loans from the asset and investment fund that temporarily increased expenditures and the closing of the home care program. Overall, personnel costs again decline by a small amount despite increases in retirement costs, health insurance and salary adjustments. This again is largely due to the closure of this program; Public Health personnel expenditures fell by \$700,000 from 2013 to 2014. Total staffing fell by 5.8 full-time equivalent employees (FTE), with the 10 FTE decline in Public Health offset by a 3.5 FTE increase in the nursing home (Golden Age Manor) due to improved staffing estimates, a 1.4 FTE decrease in Administration due to transfer of a position to Employee Relations and staffing

savings from outsourcing payroll, a 1.2 FTE increase in Human Services due to the effects of the federal Affordable Care Act, and offsetting error corrections in Land and Water (down 1 FTE) and Law Enforcement (up 1 FTE). Each individual department budget in Section 3 (pp. 55-161) contains a history of staffing. Aside from the nursing home, Polk County employees a net 34.3 fewer persons in 2014 than in 2009; this illustrates both the effect of the past recession on County finances and increased efficiency in service provision.

Figure 7 shows expenditures by fund and Figure 9 by economic classification. The 2014 budget apportions 31 funds in addition to the General Fund which, at \$18.2 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. 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 30.

In addition to expenditures by economic classification, or what goods and services are purchased, and by fund it is considered a good practice to present expenditures by department, function and program.² Expenditures by department are covered in considerable detail in the balance of this document and summarized in Tables 8 and 9, following (page 44). The largest departments by expenditure are Human Services (\$8.7 million), Golden Age Manor (\$7.7), Law Enforcement (\$7.5) and Highway (\$6.5); by property tax they are Law Enforcement (\$6.9 million), Human Services (\$3.6) 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 34). Please note that the unallocated operating expenditures are included in Figure 8 as supplies (also

Figure 7
Expenditures by Fund
(\$ millions)

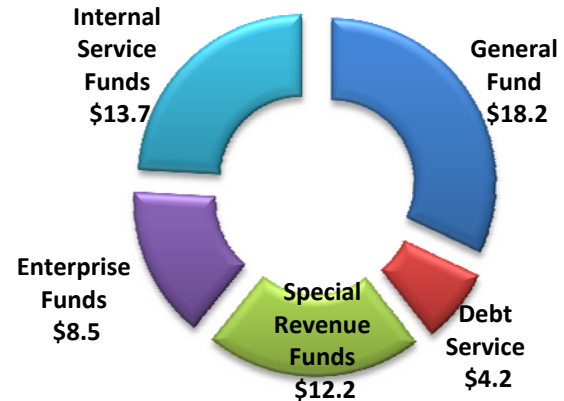
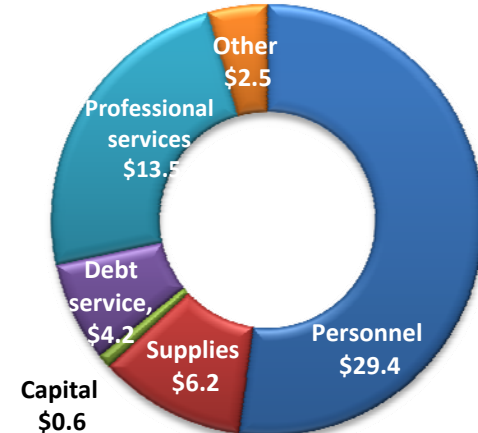


Figure 8
Expenditures by Economic Classification



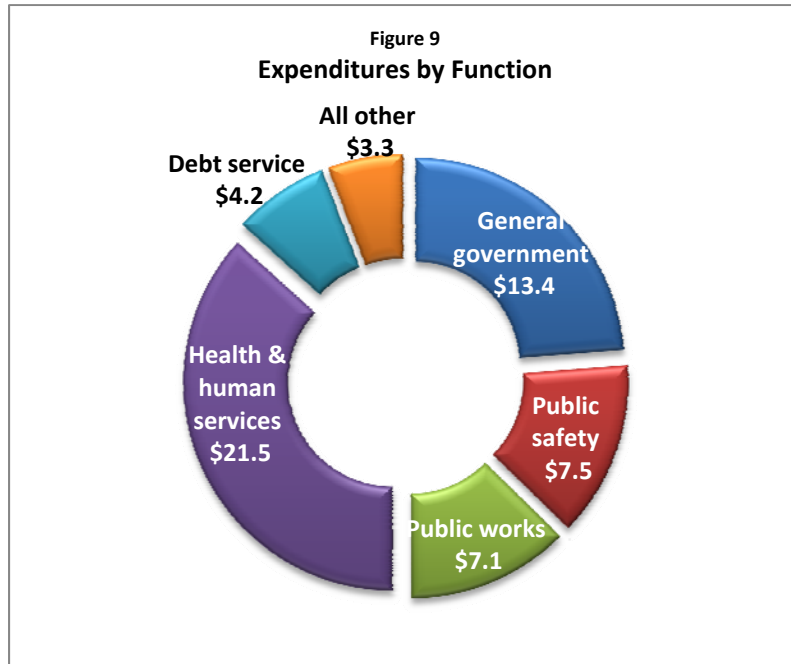
² The Organization for Economic Cooperation and Development (OECD) recommends expenditure classification by function, organization, fund, economic category, object or line-item, and program. A line item budget is available from the Department of Administration for any department

see note on historical data on the following page).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 the following page. 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 lists every program implemented by the County with a cost estimated to exceed \$1 million annually. There are ten 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	2014 Budget
<i>Golden Age Manor</i>	Long term care	\$ 5.0
<i>Law Enforcement</i>	Field services	\$ 3.7
<i>Highway</i>	Construction and reconstruction	\$ 3.7
<i>Human Services</i>	Mental Health & Chemical Dependency	\$ 3.8
<i>Human Services</i>	Children and Family Services	\$ 3.1
<i>Highway</i>	Maintenance and repair	\$ 2.8
<i>Law Enforcement</i>	Corrections	\$ 2.5
<i>Golden Age Manor</i>	Rehabilitation	\$ 1.5
<i>Golden Age Manor</i>	Dementia care	\$ 1.2
<i>Law Enforcement</i>	Emergency Communications	\$ 1.1



There were three appropriations from the asset protection and internal investment fund: \$15,000 for a boat, to be recovered in five years from state funds, a \$10,000 advance payment for a facility study to be repaid in 2016 from bond proceeds, and \$15,000 for court videoconferencing to be recovered in two years from overtime savings and a change in phone service. Annex J, Long-term obligations, contains a schedule for this fund. The fund established to help defray the cost of accumulated sick leave on retirement was increased in 2013 by \$125,000 and another \$65,000 in 2014 to reflect actual experience in 2013 and projections for 2014; based on utilization rates this is likely adequate to fully cover all future costs for this program. The change to method of payment (from taxable to nontaxable) resulted in savings of about \$20,000 to the County and a similar amount to employees in 2013.

There are only three areas where it was necessary to significantly increase support from general property tax revenues. One was Law Enforcement, at about \$95,000, and that due to an error in the 2013 staffing plan; the others were Clerk of Court by about \$22,000 and the Medical Examiner, by about \$14,000, in both cases reflecting more precise estimates of costs.

To offset this reallocation of property tax revenues, the largest savings resulted from a reallocation and savings due to attrition in Human Services at about \$48,000. Note that although it appears that the home care program resulted in a \$123,000 reduction in levy, these revenues were shifted to the Administration account to offset unemployment costs and any potential need to subsidize services for former County clients. Actual savings will not be known until later in 2014. Other changes of note are funding to upgrade the County's website in the Information Technology Department, additional funding for personnel system redesign and reform, and funding for development of citizen-centered service delivery. Finally, the County's fleet management system is now

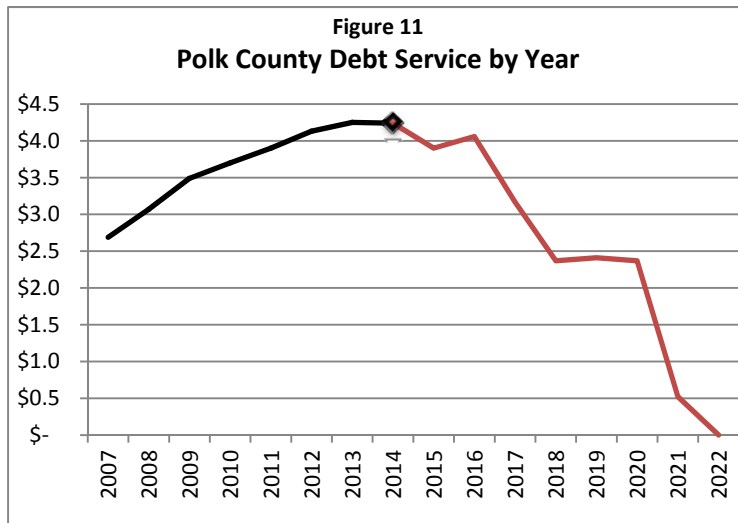
Note on historical data

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

in place, but the final financial impact of this change will not be known until later in 2014.

The 2014 budget will, with one exception, result in limited impacts on service levels (as provided by the County, but likely little or no impact on clients). That exception is the closure of the County's home care program as noted above. This program had provided home care medical services to residents but, given the development of a number of private sector or nonprofit providers, it was felt that this program had become redundant. The County was able to place all clients with other providers, and the program closed as of December 31, 2013. Increase in service level is projected to occur in the Lime Quarry due to increased demand for product and in Golden Age Manor, again due to increased demand.

Debt



At the beginning of 2014, Polk County's outstanding General Obligation debt equaled \$19,443,663 (excluding interest payable), an amount equal to 0.48% of adjusted equalized value. The Wisconsin Constitution limits county debt to five percent of adjusted equalized value, or \$204,245,290 million in the case of Polk County, meaning that the county is at less than ten percent of its constitutional debt limit. Interest payable is another \$3,348,532 over the expected life of these obligations, bringing Polk County's total General Obligation liability to \$22,738,920. Polk County also has outstanding obligations in the form of lease payments, capital and operating, that totals \$297,811, raising the total long-term obligation total for the County to \$23,090,006, including interest. Polk County has not issued any new debt or entered into any new lease agreements of significance since 2007 (other than a refinancing of existing debt in 2012 that reduced costs by approximately \$30,000 in 2013 and 2014).

The largest component of this debt is an \$18.5 million advanced refunding bond issued in 2005, that obligation refunding two prior issues, one a \$17.3 million issue in 2001 to construct a new Justice Center containing a jail, the sheriff's department and court related activities and an adult development center, and the second a \$12.1 million issue in 2002 to cover additional construction costs for the Justice Center and the Adult Development Center as well as a new Human Services/Public Health annex to the Government Center. As of January 1, 2014, \$15,765,000 in principal and \$3,023,495 in interest remains payable on that obligation. A second obligation, also issued in 2005, was to fund emergency

Budget Summary

communications equipment, with just under \$1 million remaining on that issue to be repaid in 2014. A final \$3.5 million bond was issued in 2007 for a number of highway construction projects; just under \$3 million remains on that obligation.

County debt service in 2014 is \$4,207,976, only about \$8,500 below its record high in 2013, 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 and Annex K which describes debt service by issue by year.

General Fund unassigned 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 about 30 percent of general fund

expenditures, consistent with the auditor's general recommendation. Another recession, or lengthening of the current already slow recovery, will also affect State and Federal collections; this, along with the state of Federal finances, makes future reductions in county aid inevitable. Some of these reductions may come without adequate notice for the County to respond, meaning that use of a reserve may prove necessary to avoid major service disruptions or costly layoffs.

Table 2 summarizes unassigned fund balance by year, with 2009 – 2012 amounts actual audited balance and 2013 - 2014 projections. Note also that the County does not explicitly budget for savings from attrition or other savings due to lapses, or savings in expenditures from budgeted amounts. As a result, the expected gap between revenues and expenditures in a budget is greater than the actual gap expected after the annual audit. The increases in fund balance in 2013 and 2014 reflect in large part an estimated reduction in delinquent property taxes in these years; for an explanation see Annex F, on revenue forecasting. Note that this projected savings is not included in Tables 6 and 7 (pp. 35-36) to avoid unnecessary complications.

Table 2
Polk County Unassigned Fund Balance by Year

	2009	2010	2011	2012	2013 Est.	2014 Budget
Beginning Fund Balance	\$2,987,002	\$2,878,036	\$6,635,325	\$7,254,080	\$6,739,432	\$7,422,888
Additions (Subtractions)	(108,966)	3,757,289	618,755	(514,648)*	683,456	526,627
Ending Fund Balance	2,878,036	6,635,325	7,254,080	6,739,432	7,422,888	7,949,515
Percent of General Fund Expenditures	12.3%	29.4%	31.1%	29.3%	33%	36%

* Reflects transfer to asset, retirement and contingency funds

Capital improvements

The 2014 budget process also incorporates the County's capital improvement planning process, in part linked to the asset protection and internal investment fund. The amounts for 2014 were incorporated in the budget directly and constitute the capital budget, separately identified in a capital improvement plan for those items over \$25,000 and in the capital budget for items over \$5,000.³ A five-year capital improvement plan was released as a separate document along with the full budget presentation to the County Board.

All told, capital expenditures are expected to be \$613,104 in 2014 (excluding the Highway Department; see note on page 54), a slight reduction from 2013. As noted last year, 2013 reflected the County Board's decision in 2011 to create a revolving loan fund for such expenditures where return on investment is adequate to repay such a loan in a relatively short period of time, meaning that capital expenditures were higher that year on a one-time basis. If the Highway Department is included, total capital expenditures are \$2,732,104 with the single largest group of expenditures for highway construction or reconstruction, at \$1,739,000. The second largest object of expenditure is vehicles, including plow trucks, \$376,224, followed by building improvements of \$325,000, with about two-thirds expended at Golden Age Manor, the County's nursing home.

Taken together, these expenditures have a modest, and positive, impact on the 2014 operating budget. Vehicle improvements lower fuel costs due to increased efficiency and, along with capital equipment reduce direct repair costs and indirect costs due to down time. For the Sheriff's Department alone that results in a savings of several thousand dollars per year. Highway construction and building improvements have a positive impact on future budgets through energy efficiencies (buildings) and prevention of more expensive repairs later. Table 11 on page 54 provides more details on the 2014 capital budget, and Annex J contains a summary of the County's five year capital improvement plan.

What is a capital improvement?

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 at least 3 years

A major maintenance or rehabilitation project with a cost of \$5,000 or more and an economic life of at least 5 years.

³ A \$5,000 threshold for inclusion is lower than common practice, as is including vehicles that are routinely replaced (squad cars). This is to facilitate orderly scheduling of the procurement of these large cost items as this is a time-consuming process with limited staffing resources.

Budget Summary

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.

Following that policy, the 2014 budget again contains forward year estimates, to 2015 and 2016, located in Table 10 on page 51. 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. 2015 is the first year in a decade where debt service levy will decrease, although it will increase again in 2016 before falling further. 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 2014 budget continues 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). Annex H also includes a citizens' guide to the budget for 2014 that provides a more simplified summary of the 2014 budget.⁴

⁴ 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Polk County
Wisconsin**

For the Fiscal Year Beginning

January 1, 2013

A handwritten signature in black ink, reading "Jeffrey R. Egan", is positioned above the title "Executive Director".

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Polk County, Wisconsin for its annual budget for the fiscal year beginning January 1, 2013. In order to receive this award, a governmental unit must publish budget documents that meet program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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). At a special meeting of the Board of Supervisors in 2011 the County Board was asked again to prioritize among these disparate objectives in order to provide direction for development of expenditure priorities for 2014 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 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:

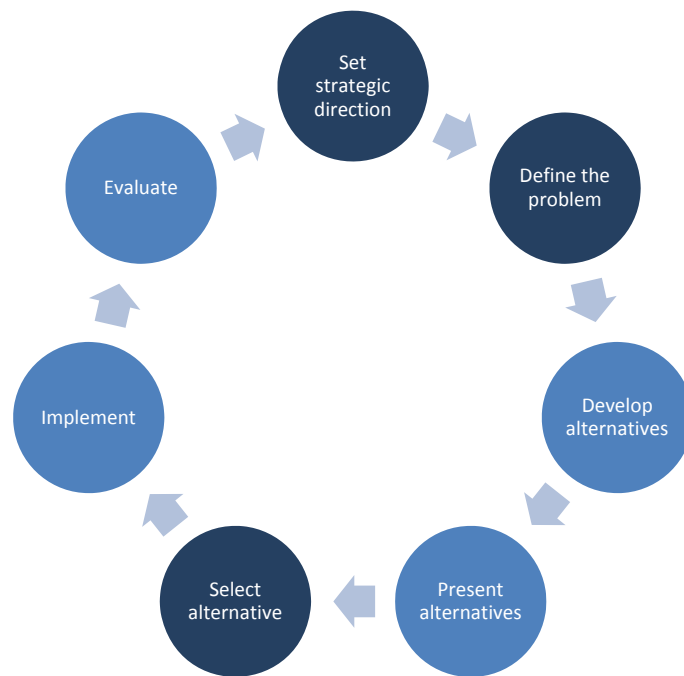
- *Foster a diverse economic base*
- *Promote quality education for all*
- *Good land use practices that recognize distinctions*
- *Preserve and enhance the environment*
- *Maintain a responsive transportation system*

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. This program prioritization was completed in the spring of 2013. 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 realigned for several of these programs. As part of this evaluation, the County Board voted in September 2013 to discontinue funding for the home care program administered by the Public Health Department.

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

For 2014, every department was required to both identify programs, or groups of expenditures by common objective, to identify that objective, and to develop or refine performance measures to indicate the degree to which these objectives are being met. 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 Measures of Results:

(2012 actual/2014 target)

Materials brought in for recycling (tons):

- 3,150 actual, 3,300 target

Nursing home dementia care occupancy:

- 92.5% actual, 92% target

Insurance claims against highway vehicles:

- 35 actual, 30 target

GIS website visitors:

- 8,300 actual, 8,800 target

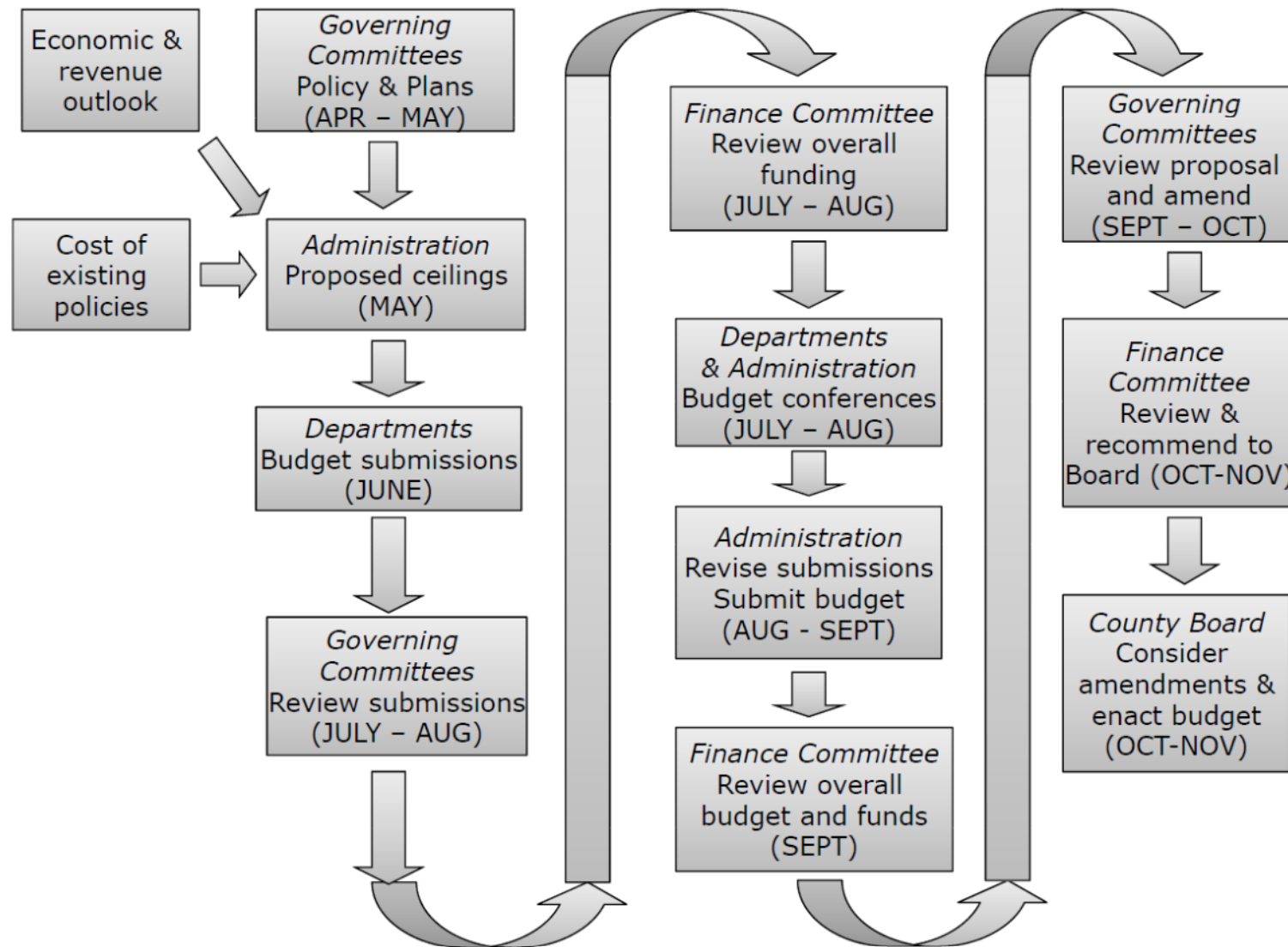
High School students who smoke:

- 15% actual, 11% target

WIC mothers who breastfeed their children:

- 50.7% actual, 60% target

Budget Process Flowchart



Polk County Budget Calendar

JANUARY

S	M	T	W	T	F	S
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6	7	8	9	10	11	12
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FEBRUARY

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2013 DATES FOR PREPARATION OF THE 2014 BUDGET

Jan – May: Evaluations of selected programs	Apr 16: Overview of budget issues for County Board
Jan – May: Review of department strategic plans in committees	April: Special Board prioritization session
	April: Training on performance measurement
Feb 11: Department head meeting, discussion of budget parameters	May 3: Second set of budget instructions released
	May 8: Finance Committee discussion of resource envelope
Feb 17 – Mar 24: Briefing for departments as needed	May 9: Personnel Committee discussion of personnel policy
Feb – Apr: Review of programs by committee	May 15: Report on prioritization and resource envelope
	May 31: Final budget narratives due
Mar 11: Department head meeting, discussion of prioritization	June 14: Budget requests due including fee revisions
Mar 19: Outline of 2014 budget process to County Board	Jun 18: Board discussion on fiscal parameters and policy direction
Apr – May: Committees set 2013 -2016 goals	June 24 – July 12: Administration budget hearings

APRIL

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KEY DATES

Jul - Aug: Governing committees review budget submissions and fee schedule	Sep 3 – Oct 9: Governing committee amendments
July 16: Board discussion of policy issues (as needed)	Oct 9: Finance committee recommendations on amendments
July 26: Department budget revisions due	Oct 10: Personnel committee recommendations
Aug 7: Finance Committee discussion on resource envelope	Oct 15: Board consideration of amendments; budget for publication
Aug 8: Personnel Committee discussion on personnel policy	Oct 16– Nov 6: Governing committee additional amendments
Aug 20: Board approves fee schedule for submission	Oct 23 & Nov 6: Finance Committee final budget reviews
Aug 23: Final deadline for revisions from departments and capital improvement plan	Nov 12: Board approves final budget
Sep 3: Administration budget recommendation (special Board session?)	
Sep 11 & 25: Finance Committee review	
Sep 12: Personnel Committee review	
Sep 17: Board regular session on budget	

JULY

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AUGUST

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SEPTEMBER

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OCTOBER

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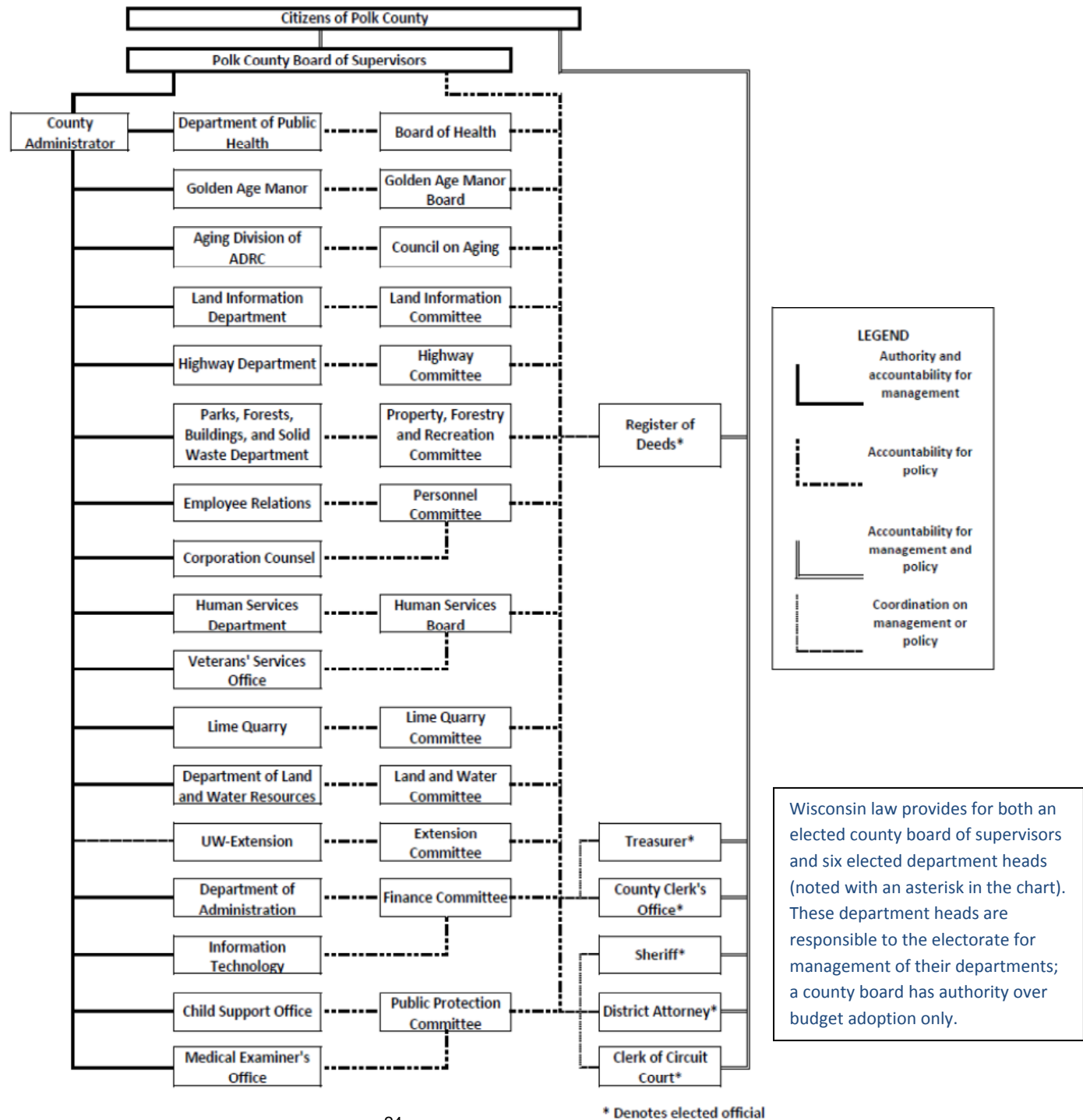
NOVEMBER

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DECEMBER

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29	30	31				

Organizational Chart



Polk County Departmental Organization and Contact Information

<p>Department of Administration Dana Frey, Administrator dana.frey@co.polk.wi.us 100 Polk Plaza, Suite 220 715-485-9286</p>	<p>Aging and Disability Resource Center Laura Neve, Director laura.neve@co.polk.wi.us 100 Polk Plaza, Suite 60 715-485-8449 Toll Free 877-485-2372</p>	<p>Corporation Counsel/Child Support Jeff Fuge, Corporation Counsel jeff@co.polk.wi.us 1005 W Main St, Suite 100 715-485-9210</p>	<p>County Clerk Carole Wondra, County Clerk countyclerk@co.polk.wi.us 100 Polk County Plaza, Suite 110 715-485-9226</p>
<p>Clerk of Circuit Court Joan Ritten, Interim Clerk of Court joan.ritten@wicourts.gov 1005 W Main Street, Suite 300 715-485-9241</p>	<p>District Attorney Daniel P. Steffen, District Attorney Daniel.Steffen@da.wi.gov 1005 W Main Street, Suite 700 715-485-9231</p>	<p>Employee Relations Department Andrea Jerrick, Director andrea@co.polk.wi.us 100 Polk County Plaza, Suite 229 715-485-9270</p>	<p>UW - Extension Charles Prissel and Gail Peavey, Co-department heads charles.prissel@ces.uwex.edu gail.peavey@ces.uwex.edu 100 Polk County Plaza, Suite 210 715-485-8600</p>
<p>Golden Age Manor Dana Reese, Administrator dana.reese@co.polk.wi.us 220 Scholl Ct., Amery, WI 54001 715-268-7107</p>	<p>Health Department Gretchen Sampson, Director gretchens@co.polk.wi.us 100 Polk County Plaza, Suite 180 715-485-8500</p>	<p>Highway Department Steve Warndahl, Commissioner steve@co.polk.wi.us 518 Main Street 715-485-8700</p>	<p>Human Services Gene Phillips, Director polkhs@co.polk.wi.us 100 Polk County Plaza, Suite 50 715-485-8400</p>
<p>Information Technology Todd A. Demers, Director toddd@co.polk.wi.us 100 Polk County Plaza, Suite 205 715-485-9220</p>	<p>Land Information Sara McCurdy saramm@co.polk.wi.us 100 Polk County Plaza, Suite 130 715-485-9170</p>	<p>Land & Water Resources Tim Ritten, Director timr@co.polk.wi.us 100 Polk County Plaza, Suite 120 715-485-8699</p>	<p>Lime Quarry David Peterson Manager davep@co.polk.wi.us 2023 50th Avenue Osceola, WI 54020 715-294-2351</p>

All addresses are Balsam Lake, WI 54810 unless otherwise noted

Polk County Departmental Organization and Contact Information

<p>Medical Examiner Jonn B. Dinnies, ABMDI jonnd@co.polk.wi.us 1005 W Main Street, Suite 700 715-485-9218</p>	<p>Parks, Buildings, & Solid Waste Debra Peterson, Director debbiep@co.polk.wi.us 100 Polk County Plaza, Suite 10 715-485-9294</p>	<p>Register of Deeds Laurie Anderson, Register of Deeds laurieann@co.polk.wi.us 100 Polk County Plaza, Suite 160 715-485-9240</p>	<p>County Treasurer Amanda Nissen, Treasurer amandan@co.polk.wi.us 100 Polk County Plaza, Suite 150 715-485-9255</p>
<p>Veterans Service Office Richard Gates, VSO cvso@co.polk.wi.us 100 Polk County Plaza, Suite 70 715-485-9243</p>	<p>Polk County Sheriff's Office Sheriff Peter M. Johnson peterj@co.polk.wi.us 715-485-8300 1005 W Main Street, Suite 900</p>		

All addresses are Balsam Lake, WI 54810 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 2014. 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 2014. 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

Department and fund		Agency name	Audited financial results			Current year approved budget	
		02 101 CIRCUIT COURT	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
		SUMMARY					
Category of revenue – see definitions following	Revenues						
	General Property Tax		459,104	447,819	489,021	488,996	510,586
	State Aids		193,159	180,298	171,251	171,700	169,347
	Fines & Forfeitures		128,664	140,074	125,904	114,000	114,500
	Public Charge for Services		159,366	145,924	208,843	156,500	166,000
	Interest		2,155	2,006	735	600	-
	Transfers		-	-	-	-	-
		Total Income	942,448	916,121	995,754	931,796	960,433
Category of expenditures from uniform chart of accounts	Expenditures						
	Personnel		696,659	708,252	719,937	733,320	728,463
	Operating - 000		596	-	-	-	-
	Professional Services		139,809	190,927	299,994	188,500	214,923
	Supplies & Expenses		25,288	27,402	30,920	30,476	34,616
	Fixed Charges		3,968	4,485	2,957	4,500	900
	Capital Outlay		602	-	-	-	-
		Total Expenditures	866,922	931,066	1,053,808	956,796	978,902
		Net Revenue and Expenditures	75,526	(14,945)	(58,054)	(25,000)	(18,469)
Full-time equivalent employees*		FTE **	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Type of employee	Officials/Administration		1.00	1.00	1.00	1.00	1.00
	Professionals		1.00	1.00	1.00	1.00	1.00
	Technicians/Para-Professionals		1.00	1.00	1.00	-	-
	Administrative Support		10.00	10.00	10.00	10.00	10.00
	Total		13.00	13.00	13.00	12.00	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 categories⁵

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

⁵ 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 X 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)

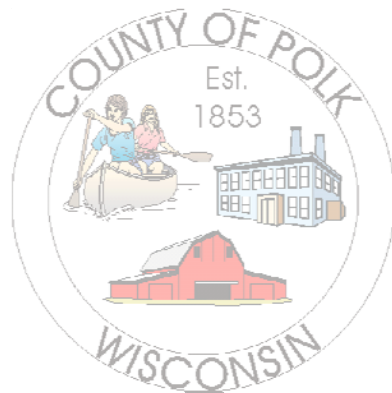
As Polk County has exhausted all proceeds from bond sales, the 2014 budget has no **Capital Project Fund** used to account for those proceeds. Similarly, the budget does not include any fund (other than by reference) that has no revenues or expenditures for 2014. However, if these funds have any fund balance that balance will be incorporated in the annual audit.

The 2014 budget also does not include any **Agency Funds** which are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations and/or other governmental units as these funds are not budgeted by the County Board. These funds are included in the annual audit and, according the last audit there are five such funds with the largest being the Tax Agency, property taxes collected by the County on behalf of and distributed to the towns, villages, cities and school districts in the County.

Basis of Accounting

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

2014 Budget Summary Tables



2009 - 2014 SUMMARY BY ECONOMIC CLASSIFICATION

SUMMARY		2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues							
General Property Tax	Minus Act 150/Bridge	19,611,682	20,665,600	21,020,119	20,991,492	20,989,554	20,984,004
Other Taxes	Minus 203 sales tax	689,628	923,433	915,946	826,120	826,220	826,220
State Aids		11,550,196	10,845,627	9,973,006	8,624,982	8,773,008	9,975,390
License & Fees		303,994	296,947	274,987	316,035	326,435	335,935
Fines and Forfeitures		288,495	280,131	280,416	251,100	241,850	234,700
Public Charge for Services		12,840,649	12,843,314	13,053,442	12,330,451	12,824,133	11,805,053
Intergovernmental Revenue		7,673,462	6,839,672	7,770,035	7,724,883	8,350,248	8,838,186
Misc Revenue		1,903,103	1,968,557	894,982	1,014,050	874,505	763,442
Other Financing Sources		8,102,482	4,718,763	2,544,743	2,832,434	3,241,863	3,017,397
Total Income		62,963,691	59,382,044	56,727,676	54,911,547	56,447,816	56,780,327
Expenditures							
Personnel		28,297,171	29,053,142	27,270,393	29,394,035	29,387,191	29,394,854
Operating - 000	Minus Bridge Aid	19,643,158	16,446,605	11,898,995	2,860,420	2,940,749	2,696,256
Professional Services		9,030,863	7,219,413	7,474,404	12,163,462	13,134,692	13,522,044
Supplies & Expenses		4,185,635	4,621,471	3,669,389	3,765,091	3,710,849	3,595,627
Fixed Charges		801,885	740,520	4,764,752	963,036	962,583	917,229
Debt service		2,911	3,753	2,263	4,134,842	4,216,439	4,207,976
Grant Contribution	Minus Act 150	120,298	904,526	865,075	514,806	718,513	656,067
Capital Outlay		715,457	801,502	483,865	404,724	1,063,806	613,104
Transfers	Minus 203 sales tax	187,766	355,044	410,268	1,058,663	982,737	809,218
Total Expenditures		62,985,144	60,145,976	56,839,404	55,259,079	57,117,559	56,412,375
Net Revenue and Expenditures		(21,453)	(763,932)	(111,728)	(347,532)	(669,743)	367,952
FTE							
Officials/Administration		24.9	24.5	24.5	22.5	20.85	21.6
Professionals		45.75	45.6	45.7	90.11	91.11	86.76
Technicians/Para-Professionals		107.23	108.79	108.25	79.92	73.33	72.73
Administrative Support		89.06	89.54	87.19	67.88	68.95	67.62
Skilled Craft/Service Maintenance		128.31	126.17	125.64	119.57	120.99	119.7
Protective Service Workers		59.2	59.6	58.5	55.25	54.45	55.46
Total		454.45	454.20	449.78	435.23	429.68	423.87

2009 - 2013 SUMMARY BY FUNCTIONAL CLASSIFICATION

SUMMARY		2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues							
General Property Tax	Minus Act 150/Bridge	19,611,682	20,665,600	21,020,119	20,991,492	20,989,554	20,984,004
Other Taxes	Minus 203 sales tax	689,628	923,433	915,946	826,120	826,220	826,220
State Aids		11,550,196	10,845,627	9,973,006	8,624,982	8,773,008	9,975,390
License & Fees		303,994	296,947	274,987	316,035	326,435	335,935
Fines and Forfeitures		288,495	280,131	280,416	251,100	241,850	234,700
Public Charge for Services		12,840,649	12,843,314	13,053,442	12,330,451	12,824,133	11,805,053
Intergovernmental Revenue		7,673,462	6,839,672	7,770,035	7,724,883	8,350,248	8,838,186
Misc Revenue		1,903,103	1,968,557	894,982	1,014,050	874,505	763,442
Other Financing Sources		8,102,482	4,718,763	2,544,743	2,832,434	3,241,863	3,017,397
Total Income		62,963,691	59,382,044	56,727,676	54,911,547	56,447,816	56,780,327
Expenditures by Function							
General Government		11,394,477	11,622,431	11,044,922	12,066,621	13,435,497	13,373,325
Public Safety	Minus Bridge	7,557,313	7,329,518	7,520,714	7,423,416	7,452,046	7,689,037
Public Works		7,508,935	8,112,708	7,750,923	7,111,170	7,178,786	7,144,229
Health & Human Services		23,536,421	23,743,049	23,097,001	20,982,164	21,450,033	20,677,720
Culture, Recreation, Education	Minus Act 150	851,581	835,446	842,433	743,659	645,624	648,999
Conservation & Development		2,840,860	2,182,195	2,495,984	2,260,907	2,126,831	2,260,584
Debt Service		3,767,973	4,069,686	3,947,643	4,134,142	4,216,439	4,207,976
Other Financing Sources	Minus 203 sales tax	5,527,585	2,250,943	139,784	537,000	612,303	410,505
Total Expenditures		62,985,144	60,145,976	56,839,404	55,259,079	57,117,559	56,412,375
Net Revenue and Expenditures		(21,453)	(763,932)	(111,728)	(347,532)	(669,743)	367,952

Table 5
2014 Budget and Levy by Fund

Fund	2014 Property Tax			Total Expenditures	Fund Balance Increased/(Used)
	Levy	Total Revenues	Non-levy Revenues		
General Fund*	9,848,332	18,143,452	8,295,120	18,216,825	(73,373)
			-		
Debt Service Fund	4,167,976	4,207,976	40,000	4,207,976	-
			-		
Special Revenue Funds			-		
Human Services Fund	3,614,763	8,719,456	5,104,693	8,719,456	-
Public Health - Bioterrorism Consortium		167,990	167,990	167,990	-
Public Health - Birth to Three	122,509	265,526	143,017	265,526	-
Public Health - WIC		202,500	202,500	202,500	-
Public Health - Prenatal Care		65,210	65,210	65,210	-
Public Health - Tobacco Coalition		182,129	182,129	182,129	-
Public Health - Reproductive Health		225,394	225,394	225,394	-
Public Health - Immunization		48,581	48,581	48,581	-
Public Health - Consolidated Contract		59,569	59,569	59,569	-
Public Health - Environmental Health Fund		182,776	182,776	182,776	-
Public Health - Radon Grant Fund		8,135	8,135	8,135	-
Aging and Disability Resource Center Fund	111,653	1,531,300	1,419,647	1,531,300	-
Snowmobile/ATV Trails		204,150	204,150	204,150	-
Jail Assessment Fees		40,000	40,000	65,000	(25,000)
Family Court Counseling		9,000	9,000	9,000	-
Dog License		24,925	24,925	24,925	-
Drivers Improvement		40,000	40,000	40,000	-
Park Dedication		-	-	15,000	(15,000)
Lake Improvement		-	-	15,000	(15,000)
Sanitary Systems Grants		10,000	10,000	10,000	-
Housing Development		50,000	50,000	50,000	-
Fleet		133,900	133,900	133,900	-
State Aided Forestry Fund		20,000	20,000	20,000	-
County Sales Tax**		-	-	-	-
Total Special Revenue Funds	3,848,925	12,190,541	8,341,616	12,245,541	(55,000)
			-		
Enterprise Funds			-		
Nursing Home (Golden Age Manor)		7,892,824	7,892,824	7,682,144	210,680
Lime Fund (Lime Quarry)		621,059	621,059	621,059	-
Total Enterprise Funds	-	8,513,883	8,513,883	8,303,203	210,680
			-		
Internal Service Funds			-		
Highway Fund	3,098,771	6,692,511	3,593,740	6,505,925	186,586
Health Insurance	20,000	6,798,136	6,778,136	6,798,136	-
Retirement Account		65,000	65,000	109,769	(44,769)
Asset Protection and Internal Investment		168,828	168,828	25,000	143,828
Total Internal Service Funds	3,118,771	13,724,475	10,605,704	13,438,830	285,645
Total, All Funds	20,984,004	56,780,327	35,796,323	56,412,375	367,952

* Note: Excludes payment of delinquent taxes estimated at \$600,000 (see Annex F)

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

Table 6

Change in Projected Fund Balances by Fund

Fund	Beginning Fund Balance*	Total Revenues	Total Expenditures	Fund Balance (Used)/Increased	Ending Fund Balance
General Fund	7,422,888	18,143,452	18,216,825	(73,373)	7,349,515
Debt Service Fund	-	4,207,976	4,207,976	-	-
Special Revenue Funds					
Human Services Fund	-	8,719,456	8,719,456	-	-
Public Health - Bioterrorism Consortium	45,139	167,990	167,990	-	45,139
Public Health - Birth to Three	31,242	265,526	265,526	-	31,242
Public Health - WIC	1,752	202,500	202,500	-	1,752
Public Health - Prenatal Care	33,164	65,210	65,210	-	33,164
Public Health - Tobacco Coalition	21,218	182,129	182,129	-	21,218
Public Health - Reproductive Health	50,077	225,394	225,394	-	50,077
Public Health - Immunization	(3,634)	48,581	48,581	-	(3,634)
Public Health - Consolidated Contract	9,842	59,569	59,569	-	9,842
Public Health - Environmental Health Fund	67,926	182,776	182,776	-	67,926
Public Health - Radon Grant Fund	38	8,135	8,135	-	38
Aging and Disability Resource Center Fund	47,638	1,531,300	1,531,300	-	47,638
Snowmobile/ATV Trails	-	204,150	204,150	-	-
Jail Assessment Fees	66,644	40,000	65,000	(25,000)	41,644
Family Court Counseling***	(11,518)	9,000	9,000	-	(11,518)
Dog License	-	24,925	24,925	-	-
Drivers Improvement	-	40,000	40,000	-	-
Park Dedication	31,707	-	15,000	(15,000)	16,707
Lake Improvement	89,282	-	15,000	(15,000)	74,282
Sanitary Systems Grants	-	10,000	10,000	-	-
Housing Development	103,298	50,000	50,000	-	103,298
Fleet	-	133,900	133,900	-	-
State Aided Forestry Fund	-	20,000	20,000	-	-
County Sales Tax (Transferred to the General Fund)	**	**	**	**	**
Total Special Revenue Funds	583,815	12,190,541	12,245,541	(55,000)	528,815
Enterprise Funds					
Nursing Home (Golden Age Manor)	120,282	7,892,824	7,682,144	210,680	330,962
Lime Fund (Lime Quarry)	443,193	621,059	621,059	-	443,193
Total Enterprise Funds	563,475	8,513,883	8,303,203	210,680	774,155
Internal Service Funds					
Highway Fund	1,520,394	6,692,511	6,505,925	186,586	1,706,980
Health Insurance	1,500,000	6,798,136	6,798,136	-	1,500,000
Retirement Account	205,003	65,000	109,769	(44,769)	160,234
Asset Protection and Internal Investment	329,690	168,828	25,000	143,828	473,518
Total Internal Service Funds	3,555,087	13,724,475	13,438,830	285,645	3,840,732
Total, All Funds	12,125,265	56,780,327	56,412,375	367,952	12,493,217

* Source: 2012 audited financial statements adjusted by 2013 budget actions

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

*** Assessed by courts; requesting revenue increase to offset deficit** 7ci flg'fblU'U' YbWk'W'bfrc`g'h jg'z bX'UbX'bYYX'bchVU'UbW"

Table 7

SUMMARIES BY FUND AND BY FUNCTION

101-General Fund

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues						
General Property Tax Minus Act 150/Bridge	9,300,006	9,653,544	10,096,103	10,018,751	9,819,443	9,848,332
Other Taxes Minus 203 sales tax	635,737	915,701	875,672	826,120	826,220	826,220
State Aids	2,463,804	2,629,743	2,188,780	1,978,780	1,948,302	2,010,899
License & Fees	279,958	272,611	252,155	291,110	301,510	311,010
Fines and Forfeitures	209,631	184,155	187,805	167,100	157,850	154,700
Public Charge for Services	2,420,131	2,525,484	2,381,353	2,331,065	2,248,548	1,613,581
Intergovernmental Revenue	302,786	268,182	333,384	316,710	297,095	268,975
Misc Revenue	800,718	645,802	467,253	415,986	398,017	412,382
Other Financing Sourc	4,895,011	3,503,415	2,363,965	2,327,930	2,664,728	2,697,353
Total Income	21,307,782	20,598,637	19,146,470	18,673,552	18,661,713	18,143,452
Expenditures by Function						
General Government	5,331,230	5,414,099	5,629,117	6,003,656	6,119,974	6,297,520
Public Safety Minus Bridge	6,998,803	6,884,508	7,239,218	7,238,773	7,313,488	7,496,122
Public Works	540,804	635,063	711,023	617,170	677,755	638,304
Health & Human Services	2,771,587	2,666,743	2,628,840	2,500,682	2,390,638	1,574,677
Culture, Recreation, E Minus Act 150	695,111	666,939	586,417	633,509	531,474	429,849
Conservation & Development	2,324,960	1,706,393	1,697,540	1,747,254	1,619,106	1,644,525
Debt Service	-	0	-	-	-	-
Transfers Minus 203 sales tax	1,437,174	9,910	-	165,000	342,828	135,828
Total Expenditures	20,099,669	17,983,655	18,492,155	18,906,044	18,995,263	18,216,825
Net Revenue and Expenditures	1,208,113	2,614,982	654,315	(232,492)	(333,550)	(73,373)

Table 7

SUMMARIES BY FUND AND BY FUNCTION

211-Human Services

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues						
General Property Tax Minus Act 150/Bridge	3,602,950	4,060,072	3,846,063	3,666,574	3,663,520	3,614,763
Other Taxes Minus 203 sales tax	-	0	-	-	-	-
State Aids	5,691,264	4,708,615	4,185,476	3,392,684	3,217,693	4,092,492
License & Fees	-	0	-	-	-	-
Fines and Forfeitures	-	0	-	-	-	-
Public Charge for Services	1,745,242	1,601,476	1,645,206	1,013,949	1,323,171	968,201
Intergovernmental Revenue	-	-	-	-	-	-
Misc Revenue	-	3,271	570	-	-	-
Other Financing Sourc	178,885	52,849	40,778	44,000	44,000	44,000
Total Income	11,218,341	10,426,283	9,718,093	8,117,207	8,248,384	8,719,456
Expenditures by Function						
General Government	-	0	-	-	-	-
Public Safety Minus Bridge	-	0	-	-	-	-
Public Works	-	0	-	-	-	-
Health & Human Services	10,957,376	10,200,672	9,711,693	8,138,207	8,200,384	8,671,456
Culture, Recreation, E Minus Act 150	-	0	-	-	-	-
Conservation & Development	-	0	-	-	-	-
Debt Service	-	0	-	-	-	-
Transfers Minus 203 sales tax	1,138,919	225,610	6,400	-	48,000	48,000
Total Expenditures	12,096,295	10,426,282	9,718,093	8,138,207	8,248,384	8,719,456
Net Revenue and Expenditures	(877,954)	1	-	(21,000)	-	-

Table 7

SUMMARIES BY FUND AND BY FUNCTION

601-Fund

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues						
General Property Tax Minus Act 150/Bridge	-	-	-	-	-	-
Other Taxes Minus 203 sales tax	-	-	-	-	-	-
State Aids	-	-	-	-	-	-
License & Fees	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Public Charge for Services	7,499,586	7,578,858	7,650,418	7,825,898	8,012,772	7,892,824
Intergovernmental Revenue	-	-	-	-	-	-
Misc Revenue	-	-	-	-	-	-
Other Financing Sourc	-	-	-	-	-	-
Total Income	7,499,586	7,578,858	7,650,418	7,825,898	8,012,772	7,892,824
Expenditures by Function						
General Government	-	-	-	-	-	-
Public Safety Minus Bridge	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Health & Human Services	7,200,281	8,026,006	8,001,432	7,824,791	7,991,095	7,660,467
Culture, Recreation, Etc Minus Act 150	-	-	-	-	-	-
Conservation & Development	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Minus 203 sales tax	600,000	100,000	52,551	-	21,677	21,677
Total Expenditures	7,800,281	8,126,006	8,053,983	7,824,791	8,012,772	7,682,144
Net Revenue and Expenditures	(300,695)	(547,148)	(403,565)	1,107	-	210,680

Table 7

SUMMARIES BY FUND AND BY FUNCTION

721-Health Insurance Fund

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues						
General Property Tax Minus Act 150/Bridge	-	0	-	-	-	20,000
Other Taxes Minus 203 sales tax	-	0	-	-	-	-
State Aids	-	0	-	-	-	-
License & Fees	-	0	-	-	-	-
Fines and Forfeitures	-	0	-	-	-	-
Public Charge for Services	-	0	-	-	-	-
Intergovernmental Revenue	4,691,805	4,538,239	5,320,220	5,507,201	6,057,921	6,468,276
Misc Revenue	431,484	867,321	307,754	543,764	436,713	309,860
Other Financing Sourc	-	-	-	-	-	-
Total Income	5,123,289	5,405,560	5,627,974	6,050,965	6,494,634	6,798,136
Expenditures by Function						
General Government	4,706,656	6,193,790	5,403,897	6,050,965	6,494,634	6,798,136
Public Safety Minus Bridge	-	0	-	-	-	-
Public Works	-	0	-	-	-	-
Health & Human Services	-	0	-	-	-	-
Culture, Recreation, Etc Minus Act 150	-	0	-	-	-	-
Conservation & Development	-	0	-	-	-	-
Debt Service	-	0	-	-	-	-
Transfers Minus 203 sales tax	-	0	-	-	-	-
Total Expenditures	4,706,656	6,193,790	5,403,897	6,050,965	6,494,634	6,798,136
Net Revenue and Expenditures	416,633	(788,230)	224,077	-	-	-

Table 7

SUMMARY BY FUND AND BY FUNCTION

701-Highway Fund

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues						
General Property Tax Minus Act 150/Bridge	3,117,731	3,004,993	3,017,347	3,015,394	3,181,724	3,098,771
Other Taxes Minus 203 sales tax		0	-	-	-	
State Aids	1,270,751	1,126,156	1,344,753	1,279,348	1,397,728	1,585,905
License & Fees	-	0	-	-	-	
Fines and Forfeitures	-	0	-	-	-	
Public Charge for Services	-	0	-	-	-	
Intergovernmental Revenue	2,620,917	2,010,379	2,115,104	1,900,972	1,967,172	1,967,035
Misc Revenue	44,981	50,617	54,701	39,300	39,775	40,800
Other Financing Sourc	1,183,578	1,122,589	-	250,000	-	
Total Income	8,237,958	7,314,734	6,531,905	6,485,014	6,586,399	6,692,511
Expenditures by Function						
General Government	-	0	-	-	-	
Public Safety Minus Bridge	-	0	-	-	-	
Public Works	6,968,131	7,477,645	7,039,900	6,494,000	6,501,031	6,505,925
Health & Human Services	-	0	-	-	-	
Culture, Recreation, E Minus Act 150	-	0	-	-	-	
Conservation & Development	-	0	-	-	-	
Debt Service	-	0	-	-	-	
Transfers Minus 203 sales tax	-	0	100,000	-	-	
Total Expenditures	6,968,131	7,477,645	7,139,900	6,494,000	6,501,031	6,505,925
Net Revenue and Expenditures	1,269,827	(162,911)	(607,995)	(8,986)	85,368	186,586

Table 7

SUMMARIES BY FUND AND BY FUNCTION

301-Debt Fund

SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues						
General Property Tax Minus Act 150/Bridge	3,342,225	3,681,957	3,829,513	4,094,142	4,176,439	4,167,976
Other Taxes Minus 203 sales tax	-	-	-	-	-	-
State Aids	-	-	-	-	-	-
License & Fees	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Public Charge for Services	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Misc Revenue	370,768	351,283	-	-	-	-
Other Financing Sourc	89,416	30,000	40,000	40,000	40,000	40,000
Total Income	3,802,409	4,063,240	3,869,513	4,134,142	4,216,439	4,207,976
Expenditures by Function						
General Government	-	-	-	-	-	-
Public Safety Minus Bridge	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-
Culture, Recreation, E Minus Act 150	-	-	-	-	-	-
Conservation & Development	-	-	-	-	-	-
Debt Service	3,714,081	4,061,955	3,907,369	4,134,142	4,216,439	4,207,976
Transfers Minus 203 sales tax	-	-	-	-	-	-
Total Expenditures	3,714,081	4,061,955	3,907,369	4,134,142	4,216,439	4,207,976
Net Revenue and Expenditures	88,328	1,285	(37,856)	-	-	-

Table 7

SUMMARIES BY FUND AND BY FUNCTION

All other Funds

SUMMARY		2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues						
General Property Tax	Minus Act 150/Bridge	265,034	231,093	196,631	148,428	234,162
Other Taxes	Minus 203 sales tax	7,732	40,274	-	-	-
State Aids		2,381,113	2,253,997	1,974,170	2,209,285	2,286,094
License & Fees		24,336	22,832	24,925	24,925	24,925
Fines and Forfeitures		95,976	92,611	84,000	84,000	80,000
Public Charge for Services		1,137,496	1,376,465	1,159,539	1,239,642	1,280,447
Intergovernmental Revenue		22,872	1,327	-	28,060	133,900
Misc Revenue		50,263	64,704	15,000	-	50,400
Other Financing Sources		9,910	100,000	170,504	493,135	236,044
Total Income		3,994,732	4,183,303	3,624,769	4,227,475	4,325,972
Expenditures by Function						
General Government		14,542	11,908	12,000	820,889	277,669
Public Safety	Minus Bridge	445,010	281,496	184,643	138,558	192,915
Public Works						
Health & Human Services		2,849,628	2,755,036	2,518,484	2,867,916	2,771,120
Culture, Recreation, Education	Minus Act 150	168,506	256,016	110,150	114,150	219,150
Conservation & Development		475,802	798,444	513,653	507,725	616,059
Debt Service		7,730	40,274	-	-	-
Transfers	Minus 203 sales tax	1,915,425	(19,167)	372,000	199,798	205,000
Total Expenditures		5,876,643	4,124,007	3,710,930	4,649,036	4,281,913
Net Revenue and Expenditures		(1,881,911)	59,296	(86,161)	(421,561)	44,059

Table 8

2014 Budget and Levy by Department

Department	2014 Levy	Total Revenues	Non-levy Revenues	Expenditures	Fund Balance Increased/(Used)		2013 Levy
					Amount	Explanation	
Retirement Liability Account	-	65,000	65,000	109,769	(44,769)		-
Asset Protection and Internal Investment	-	168,828	168,828	25,000	143,828		-
Administration (includes non-levy revenue)	(3,090,305)	1,210,966	4,301,271	1,265,870	(54,904)		(3,038,676)
Debt Service Account	4,167,976	4,207,976	40,000	4,207,976	-		4,176,439
Aging and Disability Resource Center	111,653	1,531,300	1,419,647	1,531,300	-		111,653
Aging - vehicle			-		-		8,400
Buildings and Parks	1,507,138	2,004,262	497,124	2,034,262	(30,000)	(30,000) Lakes Improvements & Park Dep Ar	1,506,689
County Clerk	320,899	394,924	74,025	394,924	-	(24,925) Dog License added	316,542
Clerk of Court	510,586	1,000,433	489,847	1,018,902	(18,469)	(40,000) Driver's Improvement added	488,996
Corporation Counsel	243,096	742,243	499,147	742,243	-		236,021
District Attorney	372,281	465,569	93,288	465,569	-		383,082
Emergency Management	43,877	102,069	58,192	102,069	-		41,930
Employee Relations	365,417	388,694	23,277	388,694	-		269,544
Health Insurance Account	20,000	6,798,136	6,778,136	6,798,136	-		-
UW Extension	243,610	262,023	18,413	262,023	-		255,036
County Fair	22,748	22,748	-	22,748	-		22,748
Family Court		9,000	9,000	9,000	-		26,447
Fleet		133,900	133,900	133,900	-		
Forester	(90,721)	114,500	205,221	114,500	-	(20,000) 241-28 ForesterAdded	(90,721)
Golden Age Manor		7,892,824	7,892,824	7,682,144	210,680		-
Housing Development		50,000	50,000	50,000	-		
Human Services	3,614,763	8,719,456	5,104,693	8,719,456	-		3,663,520
Highway	3,098,771	6,692,511	3,593,740	6,505,925	186,586		3,095,771
Information Technology	583,301	729,776	146,475	729,776	-		583,322
Land Information	359,756	801,056	441,300	801,056	-	(10,000) WI Septic added	346,245
Law Enforcement	6,928,530	7,504,881	576,351	7,529,881	(25,000)	(40,000) Jail Assessment added	6,834,596
Library			-		-		-
Lime Quarry		621,059	621,059	621,059	-		-
Land and Water Resources	334,072	634,758	300,686	634,758	-		333,647
Medical Examiner	101,610	136,610	35,000	136,610	-		87,456
Museum	17,533	17,533	-	17,533	-		17,533
Public Health General Fund	725,955	867,599	141,644	867,599	-		849,115
Public Health Birth to Three	122,509	265,526	143,017	265,526	-		122,728
Public Health All Other Funds		1,142,284	1,142,284	1,142,284	-		-
Outside Agencies	135,046	135,046	-	135,046	-		133,862
Register of Deeds	(31,278)	324,914	356,192	324,914	-		(31,414)
Snowmobile		204,150	204,150	204,150	-		
Treasurer	99,760	257,352	157,592	257,352	46,558		99,624
Veteran Service Office	145,421	160,421	15,000	160,421	-		139,419
Total	\$ 20,984,004	\$ 56,780,327	\$ 35,796,323	\$ 56,412,375	\$ 414,510		\$ 20,989,554
Library Act 150	559,908	559,908		559,908			578,805
Bridge Aid		-		-			85,953
Total, with Act 150 and Bridge Aid	\$ 21,543,912	\$ 57,340,235	\$ 35,796,323	\$ 56,972,283	414,510		\$ 21,654,312

2013	
County Tax Rate	5.2847
Act 150 Tax Rate	0.1410
Bridge Aid Tax Rate	-
Total	\$ 5.4257

County Equalized Value \$ 3,970,704,700

2012	
County Tax Rate	5.2064
Act 150 Tax Rate	0.1436
Bridge Aid Tax Rate	0.0213
Total	\$ 5.3713

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

Table 9
**SUMMARY OF ALL FUNDS BY DEPARTMENT
2014**

SUMMARY	Circuit Court 02-101	Jail Assmt 02-201	Fam Court 02-202	Drivers Imp 02-204	Med Exam 04-101	DA 05-101	Clerk 06-101	Dog License 06-805	Buildings 07-101
Revenues									
General Property Tax	510,586	-	-	-	101,610	372,281	320,899	-	1,507,138
Other Taxes	-	-	-	-	-	-	-	-	-
State Aids	169,347	-	-	-	-	62,711	-	-	176,124
License & Fees	-	-	-	-	35,000	-	400	24,925	-
Fines & Forfeitures	114,500	40,000	-	40,000	-	2,200	-	-	-
Public Charge for Services	166,000	-	9,000	-	-	28,377	24,500	-	304,900
Intergovernmental Revenue	-	-	-	-	-	-	24,200	-	16,000
Miscellaneous Revenue	-	-	-	-	-	-	-	-	100
Other Financing Sources	-	-	-	-	-	-	-	-	-
Total Income	960,433	40,000	9,000	40,000	136,610	465,569	369,999	24,925	2,004,262
Expenditures									
Personnel	728,463	-	-	-	85,600	410,475	239,123	-	904,067
Operating - 000	-	-	-	-	-	-	-	-	-
Professional Services	214,923	-	9,000	-	41,025	18,423	51,500	3,750	706,187
Supplies & Expenses	34,616	-	-	-	9,985	31,271	73,616	825	179,358
Fixed Charges	900	-	-	-	-	5,400	5,760	435	1,450
Debt Service	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	-	-	-	19,915	75,000
Capital Outlay	-	-	-	-	-	-	-	-	138,200
Transfers	-	65,000	-	40,000	-	-	-	-	-
Total Expenditures	978,902	65,000	9,000	40,000	136,610	465,569	369,999	24,925	2,004,262
Net Revenue and Expenditures	(18,469)	(25,000)	-	-	-	-	-	-	-

FTE	Circuit Court 02-101	Jail Assmt 02-201	Fam Court 02-202	Drivers Imp 02-204	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	2.00	-	-	3.00
Administrative Support	10.00	-	-	-	-	3.94	1.43	-	1.00
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	-	11.67
Protective Service Workers	-	-	-	-	-	-	-	-	-
Total	12.00	-	-	-	0.78	6.94	2.43	-	16.67

Table 9
SUMMARY OF ALL FUNDS BY DEPARTMENT
2014

SUMMARY	Fleet 07-140	Snowmobile 07-243	Lakes Imp 07-807	Park Ded 07-808	ROD 08-101	Treas 09-101	Law Enf 11-101	Emg Mngt 12-101	Reg Plan 13-101
Revenues									
General Property Tax	-	-	-	-	(31,278)	99,760	6,928,530	43,877	135,046
Other Taxes	-	-	-	-	60,000	100	-	-	-
State Aids	-	204,150	-	-	-	108,000	48,593	58,192	-
License & Fees	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	38,000	-	-	-
Public Charge for Services	-	-	-	-	280,000	100	344,120	-	-
Intergovernmental Revenue	133,900	-	-	-	-	-	44,400	-	-
Miscellaneous Revenue	-	-	-	-	-	11,392	48,950	-	-
Other Financing Sources	-	-	-	-	16,192	-	50,288	-	-
Total Income	133,900	204,150	-	-	324,914	257,352	7,464,881	102,069	135,046
Expenditures									
Personnel	-	-	-	-	261,779	187,622	6,148,541	93,634	-
Operating - 000	-	-	-	-	-	-	-	-	-
Professional Services	59,000	191,500	-	15,000	55,285	20,610	645,296	1,700	-
Supplies & Expenses	-	10,900	15,000	-	7,850	43,210	396,099	6,135	-
Fixed Charges	74,900	1,750	-	-	-	2,880	3,329	600	-
Debt Service	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	-	3,030	3,500	-	135,046
Capital Outlay	-	-	-	-	-	-	186,000	-	-
Transfers	-	-	-	-	-	-	82,116	-	-
Total Expenditures	133,900	204,150	15,000	15,000	324,914	257,352	7,464,881	102,069	135,046
Net Revenue and Expenditures	-	-	(15,000)	(15,000)	-	-	-	-	-

FTE	Fleet 07-140	Snowmobile 07-243	Lakes Imp 07-807	Park Ded 07-808	ROD 08-101	Treas 09-101	Law Enf 11-101	Emg Mngt 12-101	Reg Plan 13-101
Officials/Administration	-	-	-	-	1.00	1.00	2.00	-	-
Professionals	-	-	-	-	-	-	3.00	1.00	-
Technicians/Para-Professionals	-	-	-	-	-	-	11.70	-	-
Administrative Support	-	-	-	-	3.00	2.00	4.80	-	-
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	-	-
Protective Service Workers	-	-	-	-	-	-	55.46	-	-
Total	-	-	-	-	4.00	3.00	76.96	1.00	-

Table 9
SUMMARY OF ALL FUNDS BY DEPARTMENT
2014

SUMMARY	PH 14-101	PH - Bio 14-209	Birth to 3 14-218	WIC 14-221	Prenatal 14-222	Tobacco 14-223	Repro Health 14-224	Immun 14-226	Consolid 14-227	Enviro 14-228	Radon 14-229
Revenues											
General Property Tax	725,955	-	122,509	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
State Aids	-	167,990	88,837	202,500	-	182,129	45,537	-	59,569	-	8,135
License & Fees	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	141,644	-	54,180	-	65,210	-	179,857	48,581	-	180,560	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	2,216	-
Total Income	867,599	167,990	265,526	202,500	65,210	182,129	225,394	48,581	59,569	182,776	8,135
Expenditures											
Personnel	825,418	120,427	166,240	180,998	61,763	159,901	164,843	24,094	50,374	146,972	5,694
Operating - 000	-	12,536	-	-	-	-	-	-	-	-	-
Professional Services	10,678	14,665	91,920	11,590	150	14,781	10,751	2,333	5,310	9,250	1,205
Supplies & Expenses	20,827	10,078	5,326	6,482	2,650	5,700	46,650	21,624	3,265	14,849	1,171
Fixed Charges	10,376	10,284	2,040	2,130	647	1,247	3,150	530	620	11,705	65
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	300	-	-	1,300	-	500	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	867,599	167,990	265,526	202,500	65,210	182,129	225,394	48,581	59,569	182,776	8,135
Net Revenue and Expenditures	-	-	-	-	-	-	-	-	-	-	-

FTE	PH 14-101	PH - Bio 14-209	Birth to 3 14-218	WIC 14-221	Prenatal 14-222	Tobacco 14-223	Repro Health 14-224	Immun 14-226	Consolid 14-227	Enviro 14-228	Radon 14-229
Officials/Administration	1.00	-	-	-	-	-	-	-	-	-	-
Professionals	5.55	1.45	2.30	1.36	0.70	2.06	1.50	0.20	0.64	1.00	-
Technicians/Para-Professionals	1.15	-	-	0.10	-	-	-	-	-	-	-
Administrative Support	2.90	-	0.80	1.20	0.05	-	0.80	0.10	-	1.00	-
Skilled Craft/Service Maintenance	0.03	-	-	-	-	-	-	-	-	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-
Total	10.63	1.45	3.10	2.66	0.75	2.06	2.30	0.30	0.64	2.00	-

Table 9
**SUMMARY OF ALL FUNDS BY DEPARTMENT
2014**

SUMMARY	GAM 15-601	HS 16-211	Vets 18-101	Museum 20-101	Extension 21-101	LWRD 22-101	Lime 23-602	Land Info 24-101	Housing 24-206	WI Septic 24-806	Fair 26-101
Revenues											
General Property Tax	-	3,614,763	145,421	17,533	243,610	334,072	-	359,756		-	22,748
Other Taxes	-	-	-	-	-	-	-	-		-	-
State Aids	-	4,092,492	15,000	-	6,753	228,825	-	300		10,000	-
License & Fees	-	-	-	-	10	19,600	-	256,000		-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-		-	-
Public Charge for Services	7,892,824	968,201	-	-	11,150	31,861	621,059	127,000	50,000	-	-
Intergovernmental Revenue	-	-	-	-	500	17,400	-	20,000		-	-
Miscellaneous Revenue	-	-	-	-	-	3,000	-	-		-	-
Other Financing Sources	-	44,000	-	-	-	-	-	28,000		-	-
Total Income	7,892,824	8,719,456	160,421	17,533	262,023	634,758	621,059	791,056	50,000	10,000	22,748
Expenditures											
Personnel	7,391,661	4,905,197	130,588	-	92,398	538,908	271,897	735,406	49,900	-	-
Operating - 000										-	-
Professional Services	25,875	3,284,071	2,448	17,533	138,275	37,025	121,525	33,550		-	11,723
Supplies & Expenses	4,915	167,099	9,535	-	31,350	58,725	76,667	19,900		-	-
Fixed Charges	38,016	296,185	-	-	-	-	5,970	2,200	100	-	25
Debt Service	-	-	-	-	-	-	-	-		-	-
Other Grants Contributions	-	-	17,850	-	-	100	45,000	-		10,000	11,000
Capital Outlay	200,000	18,904	-	-	-	-	100,000	-		-	-
Transfers	21,677	48,000	-	-	-	-	-	-		-	-
Total Expenditures	7,682,144	8,719,456	160,421	17,533	262,023	634,758	621,059	791,056	50,000	10,000	22,748
Net Revenue and Expenditures	210,680	-	-	-	-	-	-	-	-	-	-

FTE	GAM 15-601	HS 16-211	Vets 18-101	Museum 20-101	Extension 21-101	LWRD 22-101	Lime 23-602	Land Info 24-101	Housing 24-206	WI Septic 24-806	Fair 26-101
Officials/Administration	1.00	1.00	1.00	-	-	1.00	1.00	1.00	-	-	-
Professionals	9.00	36.00	-	-	-	-	-	3.00	-	-	-
Technicians/Para-Professionals	21.60	13.00	-	-	-	5.00	1.00	4.00	-	-	-
Administrative Support	4.00	17.20	1.00	-	1.80	1.00	-	1.00	-	-	-
Skilled Craft/Service Maintenance	74.05	-	-	-	-	-	1.99	-	-	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-
Total	109.65	67.20	2.00	-	1.80	7.00	3.99	9.00	-	-	-

Table 9
SUMMARY OF ALL FUNDS BY DEPARTMENT
2014

SUMMARY	Corp Counsel 27-101	Forester 28-101	Forester 28-241	Highway 29-701	Admin 30-101	Admin-Asset 30-110	Admin-Retire 30-120	Admin - Debt 30-301	Info Tech 32-101
Revenues									
General Property Tax	243,096	(90,721)	-	3,098,771	(3,090,305)	-	-	4,167,976	583,301
Other Taxes	-	-	-	-	766,120	-	-	-	-
State Aids	493,717	42,322	20,000	1,585,905	601,015	-	-	-	-
License & Fees	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Public Charge for Services	5,430	142,899	-	-	4,000	-	-	-	-
Intergovernmental Revenue	-	-	-	1,967,035	-	-	-	-	146,475
Miscellaneous Revenue	-	-	-	40,800	348,940	-	-	-	-
Other Financing Sources	-	-	-	-	2,581,196	168,828	65,000	40,000	-
Total Income	742,243	94,500	20,000	6,692,511	1,210,966	168,828	65,000	4,207,976	729,776
Expenditures									
Personnel	686,894	76,776	-	2,543,248	668,766	-	109,769	-	477,926
Operating - 000	-	-	-	1,242,613	-	-	-	-	-
Professional Services	29,239	663	-	289,870	223,189	-	-	-	225,050
Supplies & Expenses	23,510	17,061	20,000	1,940,664	13,315	-	-	-	26,800
Fixed Charges	2,600	-	-	102,105	291,600	-	-	-	-
Debt Service	-	-	-	-	-	-	-	4,207,976	-
Other Grants Contributions	-	-	-	-	4,000	-	-	-	-
Capital Outlay	-	-	-	-	-	25,000	-	-	-
Transfers	-	-	-	387,425	65,000	-	-	-	-
Total Expenditures	742,243	94,500	20,000	6,505,925	1,265,870	25,000	109,769	4,207,976	729,776
Net Revenue and Expenditures	-	-	-	186,586	(54,904)	143,828	(44,769)	-	-

FTE	Corp Counsel 27-101	Forester 28-101	Forester 28-241	Highway 29-701	Admin 30-101	Admin-Asset 30-110	Admin-Retire 30-120	Admin-Debt 30-301	Info Tech 32-101
Officials/Administration	2.00	-	-	1.00	1.00	-	-	-	1.00
Professionals	1.00	1.00	-	4.00	2.00	-	-	-	1.00
Technicians/Para-Professionals	5.00	-	-	2.00	-	-	-	-	3.00
Administrative Support	1.00	-	-	1.00	1.60	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	29.16	-	-	-	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-
Total	9.00	1.00	-	37.16	4.60	-	-	-	5.00

Table 9
SUMMARY OF ALL FUNDS BY DEPARTMENT
2014

SUMMARY	Emp Relations 34-101	Health Ins 32-721	ADRC 36-212	Totals
Revenues				
General Property Tax	365,417	20,000	111,653	20,984,004
Other Taxes	-	-	-	826,220
State Aids	-	-	1,297,247	9,975,390
License & Fees	-	-	-	335,935
Fines & Forfeitures	-	-	-	234,700
Public Charge for Services	1,600	-	122,000	11,805,053
Intergovernmental Revenue	-	6,468,276	-	8,838,186
Miscellaneous Revenue	-	309,860	400	763,442
Other Financing Sources	21,677	-	-	3,017,397
Total Income	388,694	6,798,136	1,531,300	56,780,327
Expenditures				
Personnel	349,231	-	836,058	30,830,651
Operating - 000	-	-	-	1,255,149
Professional Services	28,125	6,798,136	55,225	13,527,354
Supplies & Expenses	8,038	-	230,561	3,595,627
Fixed Charges	3,300	-	34,930	917,229
Debt Service	-	-	-	4,207,976
Other Grants Contributions	-	-	374,526	701,067
Capital Outlay	-	-	-	668,104
Transfers	-	-	-	709,218
Total Expenditures	388,694	6,798,136	1,531,300	56,412,375
Net Revenue and Expenditures	-	-	-	367,952

FTE	Emp Relations 34-101	Health Ins 34-721	ADRC 36-212	Totals
Officials/Administration	1.00	-	1.00	21.60
Professionals	1.00	-	6.00	86.76
Technicians/Para-Professionals	-	-	-	72.73
Administrative Support	2.00	-	3.00	67.62
Skilled Craft/Service Maintenance	-	-	2.80	119.70
Protective Service Workers	-	-	-	55.46
Total	4.00	-	12.80	423.87

Table 10
2015-2016 PROJECTION BY ECONOMIC CLASSIFICATION

SUMMARY	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues						
General Property Tax	21,020,119	20,991,492	20,989,554	20,984,004	21,000,000	21,000,000
Other Taxes	915,946	826,120	826,220	826,220	826,300	827,000
State Aids	9,973,006	8,624,982	8,773,008	9,975,390	10,000,000	10,100,000
License & Fees	274,987	316,035	326,435	335,935	340,000	340,000
Fines and Forfeitures	280,416	251,100	241,850	234,700	230,000	230,000
Public Charge for Services	13,053,442	12,330,451	12,824,133	11,805,053	11,800,000	11,800,000
Intergovernmental Revenue	7,770,035	7,724,883	8,350,248	8,838,186	9,000,000	9,500,000
Misc Revenue	894,982	1,014,050	874,505	763,442	775,000	750,000
Other Financing Sources	2,544,743	2,832,434	3,241,863	3,017,397	3,000,000	3,200,000
Total Income	56,727,676	54,911,547	56,447,816	56,780,327	56,971,300	57,747,000
Expenditures						
Personnel	27,270,393	29,394,035	29,387,191	30,830,651	29,900,000	30,500,000
Operating - 000	11,898,995	2,860,420	2,940,749	1,255,149	2,700,000	2,700,000
Professional Services	7,474,404	12,163,462	13,134,692	13,527,354	13,800,000	13,900,000
Supplies & Expenses	3,669,389	3,765,091	3,710,849	3,595,627	3,700,000	3,800,000
Fixed Charges	4,764,752	963,036	962,583	917,229	920,000	920,000
Debt service	2,263	4,134,842	4,216,439	4,207,976	3,900,000	4,100,000
Grant Contribution	865,075	514,806	718,513	701,067	650,000	650,000
Capital Outlay	483,865	404,724	1,063,806	668,104	650,000	700,000
Transfers	410,268	1,058,663	982,737	709,218	850,000	900,000
Total Expenditures	56,839,404	55,259,079	57,117,559	56,412,375	57,070,000	58,170,000
Net Revenue and Expenditures	(111,728)	(347,532)	(669,743)	367,952	(98,700)	(423,000)

Notes on 2015 - 2016 Forward Estimates

The 2015-16 projections assume that the present slow economic recovery continues, with growth in real GDP (Gross Domestic Product adjusted for inflation) of 2.5 percent per year in both years. The real estate market also is expected to improve, with housing starts approaching 1.5 million in 2016, nearly double last year's rate. After a lull this summer and fall, consumer spending and business investment are both expected to increase, with positive implications for the County's sales tax growth. Interest rates are expected to continue to creep up, with conventional mortgage rates passing the five percent mark in 2015. On the expenditure side, inflation still remains quite low, with the Consumer Price Index in the 2 - 2.5% annual rate throughout the forecast period. Energy costs are also expected to be relatively stable, with the price of crude oil rising slightly both years. Of note, it is also expected that federal purchases will also shrink and, because of this and an improving economy, the federal budget deficit will continue to recede from historically high levels.

In this environment, Polk County government's financial outlook appears to continue 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 currently being implemented. 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 2015, does not appear insurmountable at this point due to the drop in debt service that year. In 2016 there is an increase in debt service, 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 \$200,000 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

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; 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 considered in the 2014 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 2015 is quite small, with a potentially larger gap in 2016 with the one year increase in debt service. 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, but it is too early to precisely estimate savings from these changes, and other savings opportunities will arise as well.

These estimates are by object, and only illustrate that the County will have limited ability to undertake any new initiatives for a few more years without equivalent reductions in existing initiatives. Prioritization of individual programs must continue, and the County's highest priorities as well as mandated programs such as public health, corrections and human services will need to be funded through reductions in low priority or ineffective non-mandated programs (or non-mandated activities within mandated programs). As these estimates indicate, Polk County is in 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. Program prioritization is an essential aspect of this transition.

Table 11

2014 CAPITAL BUDGET

Highway Department*		Law Enforcement	
Construction Projects		Squad Cars**	172,320
CTH 01 - Culverts/Ditching	150,000	Radio Equipment	13,680
CTH GG1 - Prep Work 2015 Overlay	192,000	Total, Law Enforcement	186,000
CTH W1 - Pulverize/Pave	619,000		
CTH 16/17 - Chipseal	118,000		
CTH H2 - Wedge & Overlay	660,000		
Equipment		Nursing Home (Golden Age Manor)	
Plow/Haul Trucks w/Attachments	180,000	Room upgrade	44,000
Front End Loader	120,000	Roof	110,000
Spray Patcher Trailer	55,000	Outdoor Upgrades	46,000
Automotive Lift	25,000		
Total, Highway Department	2,119,000		200,000
		Buildings, Parks, Forestry and Solid Waste	
Asset Protection and Internal Investment Account		Parking Lots JC/ADC	35,000
Highway Building Study	10,000	Roof for School Building	50,000
Law Enforcement Boat	15,000	Lawn Mower/Equipment	15,000
Total, Asset account	25,000	Recycling Roof/Equipment	30,000
		Lawn Mower	8,200
		Total, Buildings	138,200
Lime Quarry		Human Services	
Pick up Truck	5,000	Vehicle	18,904
Lag Scapling Screen	40,000		
Total, Lime Quarry	45,000	Total	2,732,104

* 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 has the effect of significantly understating a county's total capital investment in any year.

** Recurring expenditures

Rationale for projects and effect of capital budget on 2014 operating budget

Highway construction projects are budgeted to maintain the current quality of the County's road system with a PASER rating (see Glossary) of 7.0. Deferral of such expenditures would result in a deterioration of the County's highway system with eventually higher future costs for repair or reconstruction. The amount of construction is consistent with the capacity of the County work crews; delay of projects will result in idle workers and no operating budget savings.

Vehicle and equipment replacements (Highway, Lime Quarry, Law Enforcement, Buildings) are staggered on a schedule timed to prevent an increase in repair costs and operational issues due to equipment down time. Deferral of these expenditures could result in repair costs, rental costs, and increased fuel consumption due to energy efficiency improvements in newer vehicle models. As the County expenditure on fuel is nearly \$600,000 for Highway and Sheriff, a modest improvement in economy can yield substantial savings. The County rotates Sheriffs vehicles every 3-4 years; at a reasonable 10% improvement in economy that will save \$5,000 - 7,000 per year.

Facility improvements (Golden Age Manor, Buildings) are timed to delay deterioration (parking lots, roofing, room upgrades, outdoor upgrades) and prevent future, more expensive repairs and costs due to down time. Deferral of these expenditures would increase costs after this year and, as projects are set according to capacity of County staff to administer them, no savings in operating budgets in 2014. The roof projects result in energy savings as insulation is added; for that reason the budget reflects a slight reduction in energy costs for both facilities (albeit only a few thousand dollars in total).

2014 Budgets by Department



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	2012 baseline	2013 target	2014 target
Public Financial Management	Maintain financial discipline and transparency and allocate funds as effectively as possible following priorities set by the County Board	35%	Yes	Recognition by national organizations for quality of financial management and provision of information	Two	Two	Two
				Unassigned fund balance as a percentage of general fund expenditures	31.3%	32%	33%
Recruitment, selection, and supervision of department heads	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%
Preparation of materials for Board review and action	The Board receives adequate information to support its decision making in a timely and orderly manner	15%	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	10	15	16
Policy implementation and oversight	All Board policies, state and federal laws enforced	20%	Yes	Number of policies rewritten and adopted; 2014 is progress towards a comprehensive administrative code	5	6	60%

**Polk County
2014 Budget**

30 101 ADMINISTRATION

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	508,987	(3,029,689)	(2,959,755)	(3,038,676)	(3,090,305)
Other Taxes	(1,970)	805,488	734,245	766,120	766,120
State Aids	-	700,189	592,453	589,999	601,015
Public Charge for Services	-	3,890	4,466	3,000	4,000
Intergovernmental Charges	3,620	4,191	-	-	-
Miscellaneous Revenues	-	351,528	366,988	347,867	348,940
Other Financing Sources	178,004	2,324,977	2,345,133	2,447,885	2,581,196
Total Income	688,641	1,160,574	1,083,530	1,116,195	1,210,966
Expenditures					
Personnel	447,793	652,043	771,871	621,825	668,766
Professional Services	55,777	74,067	91,560	172,059	223,189
Supplies & Expenses	5,554	10,758	11,375	13,440	13,315
Fixed Charges	2,415	185,275	182,359	291,600	291,600
Other Grants Contributions	-	190	2,826	3,000	4,000
Capital Outlay	3,099	7,993	-	-	-
Transfers	-	-	1,197,791	289,271	65,000
Total Expenditures	514,638	930,326	2,257,782	1,391,195	1,265,870
Net Revenue and Expenditures	174,003	230,248	(1,174,252)	(275,000)	(54,904)
FTE					
Officials/Administration	1.0	1.0	1.0	1.0	1.0
Professionals	-	-	2.0	2.0	2.0
Technicians/Para-Professionals	1.0	1.0	-	-	-
Administrative Support	3.8	4.0	3.0	3.0	1.6
Total	5.8	6.0	6.0	6.0	4.6

**Polk County
2014 Budget**

30 107 ADMINISTRATION - ACT 150 LIBRARY

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	-	-	535,762	578,805	559,908
Total Income	-	-	535,762	578,805	559,908
Expenditures					
Other Grants Contributions			535,785	578,805	559,908
Total Expenditures	-	-	535,785	578,805	559,908
Net Revenue and Expenditures	-	-	(23)	-	-

**Polk County
2014 Budget**

30 110 ASSET PROTECTION FUND

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	-	-	-	-	-
Other Financing Sources	-	-	600,000	315,828	168,828
Total Income	-	-	600,000	315,828	168,828
Expenditures					
Professional Services	-	-	-	339,138	-
Capital Outlay	-	-	-	469,751	25,000
Total Expenditures	-	-	-	808,889	25,000
Net Revenue and Expenditures	-	-	600,000	(493,061)	143,828

**Polk County
2014 Budget**

30 120 EMPLOYEE RETIREMENT FUND

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	-	-	-	-	-
Transfers	-	-	300,000	125,000	65,000
Total Income	-	-	300,000	125,000	65,000
Expenditures					
Personnel	-	-	-	-	109,769
Total Expenditures	-	-	-	-	109,769
Net Revenue and Expenditures	-	-	300,000	125,000	(44,769)

**Polk County
2014 Budget**

30 203 ADMINISTRATION - SALES TAX

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
Sales Tax	178,003	2,365,174	2,461,037	2,350,000	2,500,000
Total Income	178,003	2,365,174	2,461,037	2,350,000	2,500,000
Expenditures					
Operating - 000	2,100,000	2,200,000	2,250,000	2,350,000	2,500,000
Total Expenditures	2,100,000	2,200,000	2,250,000	2,350,000	2,500,000
Net Revenue and Expenditures	(1,921,997)	165,174	211,037	-	-

**Polk County
2014 Budget**

30 301 ADMINISTRATION - DEBT

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	3,681,957	3,829,513	4,094,142	4,176,439	4,167,976
Miscellaneous	350,000	-	-	-	-
Other Financing Sources	30,000	40,000	1,939,549	40,000	40,000
Total Income	4,061,957	3,869,513	6,033,691	4,216,439	4,207,976
Expenditures					
Fixed Charges	4,061,957	3,907,369	-	-	-
Debt Service	-	-	6,028,203	4,216,439	4,207,976
Total Expenditures	4,061,957	3,907,369	6,028,203	4,216,439	4,207,976
Net Revenue and Expenditures	-	(37,856)	5,488	-	-

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 caregivers. These services include: information and assistance, Benefit counseling, nutrition and transportation programs.

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

Program	Goal	Share of Resources	Mandated	Performance measure	2012 baseline	2013 actual	2014 target
Information & Assistance	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.	2,066	3,168	3,400
Disability Benefit Specialist	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.	224	274	280
Elder Benefit Specialist	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.	466	440	465

Program	Goal	Share of Resources	Mandated	Performance measure	2012 baseline	2013 actual	2014 target
Prevention Programming	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	3	4
Caregivers Support	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.		26	30
Nutrition Program	To provide a nutritious meal, daily checks, nutrition education and opportunities to volunteer.	25%	No	Number of meals served.	27,447	23,792	25,000
Transportation Services	To provide rides for elderly and disabled residents who have no other means of transportation.	12%	No	Number of trips provided.	2,883	2,121	2,300

Significant factors affecting 2014 department budget

- With the current position openings we are looking at making adjustments to the positions to be more efficient and cost effective.

**Polk County
2014 Budget**

36 212 ADRC

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	-	-	-	111,653	111,653
State Aids	638,530	690,906	803,251	1,360,658	1,297,247
Public Charge for Services	-	-	915	150,000	122,000
Miscellaneous Revenues					400
Total Income	638,530	690,906	804,166	1,622,311	1,530,900
Expenditures					
Personnel	437,677	463,233	493,266	809,646	836,058
Operating - 000	-	-	-	-	-
Professional Services	125,797	136,921	5,242	90,750	55,225
Supplies & Expenses	29,725	37,331	48,473	248,669	230,561
Fixed Charges	4,870	4,839	19,435	36,260	34,930
Other Grants Contributions	-	-	190,521	436,986	374,526
Capital Outlay	35,768	39,573	8,640	-	-
Total Expenditures	633,837	681,897	765,577	1,622,311	1,531,300
Net Revenue and Expenditures	4,693	9,009	38,589	-	-
FTE					
Officials/Administration	1.00	1.00	1.00	1.00	1.00
Professionals	4.00	4.00	4.00	6.00	6.00
Administrative Support	1.00	1.00	1.00	3.00	3.00
Skilled Craft/Service Maintenance	-	-	-	2.65	2.80
Total	6.00	6.00	6.00	12.65	12.80

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

Program	Goal	Share of Resources	Mandated	Performance measure	2012 baseline	2013 target	2014 target
Parks and lake access	Maintain parks and improve lake access	1%	No	Revenue from campsite and shelter rentals	1,617	2,200	2,200
				Advertising amount in dollars	500	500	500
Snowmobile and ATV trails	To keep all trails well maintained and groomed	.05%	No	Number of miles maintained	373	373	373
Non-motorized trails	Increased participation for residents and increased tourism	.01%	No	Amount of trail pass revenue	10,639	10,750	10,750
Conservation	Preserve and improve public lands through conservation	NA	No	Successful grant application and amount of grant funding	2,500	2,500	2,500
Wildlife habitat	Improve wildlife habitat and public access	0.1%	Yes	Number of successful projects	857	857	857
County forest roads	Maintain 7.61 miles of roads	0.2%	Yes	Expenditures on maintenance	2,384	2,465	2,465
Timber sales	Manage County forests	50%	No	Acres established or reviewed	136,280	158,555	141,236
Reforestation	Manage County forests	35%	No	Seedling survival rates	16,788	16,000	8,000

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	2012 baseline	2013 target	2014 target
Building maintenance	Increase energy efficiency	85%	No	Utility therms/kWh	158,725/2,804,791	158,000/2,804,000	158,000/2,804,000
	Maintain current facilities			Percent of CIP projects completed	100%	100%	100%
	Improve selected facilities			Number of facilities in capital improvement planning process	All but one facility	Extend to Golden Age Manor	Continue to improve Golden Age Manor
Vehicle management (New for 2013)	Improve utilization of County-owned vehicles	Not determined*	No	Establish a uniform process for purchase, use and replacement	N/A	Process developed and implemented	Fully implemented fleet program

* 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

Program	Goal	Share of Resources	Mandated	Performance measure	2012 baseline	2013 target	2014 target
Solid Waste	<i>To reduce landfill utilization</i>	.01%	<i>Partially</i>	<i>Revenue from solid waste items brought in to County facilities</i>	\$22,870	\$33,500	\$22,000
Recycling	<i>Reduce environmental impacts by recycling materials</i>	.23%	<i>Yes</i>	<i>Weight of collected recyclable materials (tons)</i>	3,150	3,300	3,300
Clean Sweep	<i>Prevent hazardous materials from affecting the environment</i>	.01%	<i>No</i>	<i>Number of people bringing in hazardous items</i>	200	200	200

Significant factors affecting 2014 department budget

- *Soft market for recycling materials is reducing revenues*
- *New fleet management program with still uncertain costs*
- *Aging facilities with increasing maintenance costs*

**Polk County
2014 Budget**

07 101 BUILDINGS

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	1,548,616	1,523,127	1,511,089	1,506,689	1,507,138
State Aids	477,643	190,287	173,694	176,124	176,124
Public Charge for Services	385,483	446,082	328,538	333,400	304,900
Intergovernmental Revenue	22,130	12,573	22,538	13,000	16,000
Miscellaneous Revenue	-	17,146	-	-	100
Other Financing Sources	-	7,500	2,500	13,054	-
Total Income	2,433,872	2,196,715	2,038,359	2,042,267	2,004,262
Expenditures					
Personnel	867,218	893,022	884,270	905,424	904,067
Operating - 000	132,658	-	-	-	-
Professional Services	675,538	718,935	640,200	719,601	706,187
Supplies & Expenses	166,333	186,616	153,825	191,988	179,358
Fixed Charges	1,392	1,128	1,490	1,500	1,450
Other Grants Contributions	76,998	70,966	71,858	75,000	75,000
Capital Outlay	74,324	137,661	74,394	138,200	138,200
Transfers	1,300	-	-	10,554	-
Total Expenditures	1,995,761	2,008,328	1,826,037	2,042,267	2,004,262
Net Revenue and Expenditures	438,111	188,387	212,322	-	-
FTE					
Officials/Administration	1.00	1.00	1.00	1.00	1.00
Para-Professionals	3.00	3.00	3.00	3.00	3.00
Administrative Support	0.80	0.80	1.00	1.00	1.00
Skilled Craft/Service Maintenance	11.80	11.80	11.72	11.68	11.67
Total	16.60	16.60	16.72	16.68	16.67

**Polk County
2014 Budget**

07 140 FLEET

SUMMARY	2010 Actual	2011 Actual	2012 Budget	2013 Budget	2014 Budget
Revenues					
Intergovernmental	-	-	-	-	133,900
Total Income	-	-	-	-	133,900
Expenditures					
Professional Services	-	-	-	-	59,000
Fixed Charges	-	-	-	-	74,900
Total Expenditures	-	-	-	-	133,900
Net Revenue and Expenditures	-	-	-	-	-

**Polk County
2014 Budget**

07 243 SNOWMOBILE

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
State Aids	192,228	137,602	114,690	104,150	204,150
Total Income	192,228	137,602	114,690	104,150	204,150
Expenditures					
Personnel					
Operating - 000	22,259	180	-	-	-
Professional Services	131,232	237,301	65,753	91,500	191,500
Supplies & Expenses	4,788	3,158	340	10,900	10,900
Fixed Charges	1,467	1,649	1,769	1,750	1,750
Total Expenditures	159,746	242,288	67,862	104,150	204,150
Net Revenue and Expenditures	32,482	(104,686)	46,828	-	-

**Polk County
2014 Budget**

07 807 LAKES IMPROVEMENT

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
	-	-	-	-	-
Total Income	-	-	-	-	-
Expenditures					
Operating - 000	-	1,177	-	-	-
Supplies & Expenses	-	-	905	15,000	15,000
Total Expenditures	-	1,177	905	15,000	15,000
Net Revenue and Expenditures	-	-	-	(15,000)	(15,000)

**Polk County
2014 Budget**

07 808 PARK DEDICATION

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
Transfers	-	-	-	-	-
Total Income	-	-	-	-	-
Expenditures					
Operating - 000	8,760	13,728	-	-	-
Professional Services					15,000
Other Grants Contributions	-	-	566	10,000	
Total Expenditures	8,760	13,728	566	10,000	15,000
Net Revenue and Expenditures	(8,760)	(13,728)	(566)	(10,000)	(15,000)

**Polk County
2014 Budget**

20 101 MUSEUM

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	17,800	17,533	17,533	17,533	17,533
Total Income	17,800	17,533	17,533	17,533	17,533
Expenditures					
Professional Services	19,910	16,500	18,100	17,533	17,533
Total Expenditures	19,910	16,500	18,100	17,533	17,533
Net Revenue and Expenditures	(2,110)	1,033	(567)	-	-

**Polk County
2014 Budget**

26 101 FAIR

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	23,100	22,750	22,750	22,748	22,748
Total Income	23,100	22,750	22,750	22,748	22,748
Expenditures					
Professional Services	12,384	11,336	11,219	11,723	11,723
Fixed Charges	-	25	-	25	25
Other Grants Contributions	10,877	11,000	11,266	11,000	11,000
Transfers	3,221	-	-	-	-
Total Expenditures	26,482	22,361	22,485	22,748	22,748
Net Revenue and Expenditures	(3,382)	389	265	-	-

**Polk County
2014 Budget**

28 101 FORESTER

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	(105,325)	(91,235)	(90,796)	(90,721)	(90,721)
State Aids	33,209	39,047	38,936	39,022	42,322
Public Charge for Services	139,974	97,147	151,376	160,055	142,899
Sale of Forest Land	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Income	67,858	44,959	99,516	108,356	94,500
Expenditures					
Personnel	48,140	70,040	71,018	74,577	76,776
Professional Services	8,610	4,176	2,144	1,025	663
Supplies & Expenses	25,115	20,791	23,830	32,754	17,061
Other Grants Contributions	-	-	5,683	-	-
Capital Outlay	2,825	-	7,000	-	-
Transfers	-	-	-	-	-
Total Expenditures	84,690	95,007	109,675	108,356	94,500
Net Revenue and Expenditures	(16,832)	(50,048)	(10,159)	-	-
FTE					
Professionals	1.0	1.0	1.0	1.0	1.0
Total	1.0	1.0	1.0	1.0	1.0

**Polk County
2014 Budget**

28 241 FORESTER

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
Other Taxes	7,730	40,274	102,039	-	-
State Aids	8,223	8,223	8,223	8,223	20,000
Total Income	15,953	48,497	110,262	8,223	20,000
Expenditures					
Operating - 000	7,730	40,274	102,039	-	-
Professional Services	3,684	500	1,262	500	-
Supplies & Expenses	8,319	-	-	7,723	20,000
Fixed Charges	-	452	149	-	-
Total Expenditures	19,733	41,226	103,450	8,223	20,000
Net Revenue and Expenditures	(3,780)	7,271	6,812	-	-

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	2012 baseline	2013 target	2014 target
Case filing and management	Prompt and accurate filing of all information necessary for the functioning of the court	75%	Yes	Number of case files : Civil Small Claims Criminal	CV 777 SC 1220 CR 1018	CV 780 SC 1340 CR 1250	CV 780 SC 1325 CR 1225
Management of Jury	Juries to be appropriately trained and managed thoroughly and professionally	10%	Yes	Number of Juries	24	10	12
Collections and accounting of fees and fine revenue	Revenues to be promptly collected and appropriately accounted	10%	Yes	Amount of Fee and Fine Revenues	995,754.37	931,796.00	923,044.00
Filing of oaths of offices	All records maintained timely and accurately	5%	Yes	Number of Oaths/Error Rate	2/0	3/0	3/0

Significant factors affecting 2014 department budget

- Increasing case load
- Likelihood of unforeseen jury trials

**Polk County
2014 Budget**

02 101 CIRCUIT COURT

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	459,104	447,819	489,021	488,996	510,586
State Aids	193,159	180,298	171,251	171,700	169,347
Fines & Forfeitures	128,664	140,074	125,904	114,000	114,500
Public Charge for Services	159,366	145,924	208,843	156,500	166,000
Interest	2,155	2,006	735	600	-
Transfers	-	-	-	-	-
Total Income	942,448	916,121	995,754	931,796	960,433
Expenditures					
Personnel	696,659	708,252	719,937	733,320	728,463
Operating - 000	596	-	-	-	-
Professional Services	139,809	190,927	299,994	188,500	214,923
Supplies & Expenses	25,288	27,402	30,920	30,476	34,616
Fixed Charges	3,968	4,485	2,957	4,500	900
Capital Outlay	602	-	-	-	-
Total Expenditures	866,922	931,066	1,053,808	956,796	978,902
Net Revenue and Expenditures	75,526	(14,945)	(58,054)	(25,000)	(18,469)
FTE **	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Officials/Administration	1.00	1.00	1.00	1.00	1.00
Professionals	1.00	1.00	1.00	1.00	1.00
Technicians/Para-Professionals	1.00	1.00	1.00	-	-
Administrative Support	10.00	10.00	10.00	10.00	10.00
Total	13.00	13.00	13.00	12.00	12.00

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

**Polk County
2014 Budget**

02 201 JAIL ASSESSMENT FUND

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
Fines and Forfeitures	46,138	50,651	46,812	40,000	40,000
Total Income	46,138	50,651	46,812	40,000	40,000
Expenditures					
Operating - 000	30,000	40,000	-	-	-
Transfers	-	-	75,000	65,000	65,000
Total Expenditures	30,000	40,000	75,000	65,000	65,000
Net Revenue and Expenditures	16,138	10,651	(28,188)	(25,000)	(25,000)

**Polk County
2014 Budget**

02 202 FAMILY COURT COUNSELING

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
Public Charge for Services	9,255	9,850	9,615	8,500	9,000
Total Income	9,255	9,850	9,615	8,500	9,000
Expenditures					
Operating - 000	10,953	750	-	-	-
Professional Services	-	11,070	11,850	12,000	9,000
Fixed Charges	-	89	83	-	-
Total Expenditures	10,953	11,909	11,933	12,000	9,000
Net Revenue and Expenditures	(1,698)	(2,059)	(2,318)	(3,500)	-

**Polk County
2014 Budget**

02 204 DRIVERS IMPROVEMENT

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
Fines & Forfeitures	49,839	41,960	40,422	44,000	40,000
Total Income	49,839	41,960	40,422	44,000	40,000
Expenditures					
Operating - 000	52,850	40,778	39,034	-	-
Transfers	-	-	-	44,000	40,000
Total Expenditures	52,850	40,778	39,034	44,000	40,000
Net Revenue and Expenditures	(3,011)	1,182	1,387	-	-

**Polk County
2014 Budget**

03 101 FAMILY COURT COMMISSIONER

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	26,850	26,447	26,447	26,447	-
Total Income	26,850	26,447	26,447	26,447	-
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Expenditures					
Personnel	21,621	21,538	-	-	-
Professional Services	-	-	57,256	54,997	-
Supplies & Expenses	6,472	5,430	5,342	5,000	-
Total Expenditures	28,093	26,968	62,598	59,997	-
Net Revenue and Expenditures	(1,243)	(521)	(36,151)	(33,550)	-

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 responsively serve and 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	2012 Actual	2013 Actual	2014 target
Organizational Concerns	To timely review and draft contracts, ordinances and resolutions	35%	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%	99%	99%
				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	100%	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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 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>20%</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>97%</i>	<i>99%</i>	<i>100%</i>
				<i>Percentage of collection matters initiated within 7 working days of referral.</i>	<i>98%</i>	<i>99%</i>	<i>100%</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 2014 department budget

- *Continued organizational and administrative initiatives forecast continued growth of provision of legal services in area of Organizational Concerns and resulting organizational strength is likely to reduce resource allocation in area of litigation.*
- *Dynamic size and organizational structure of the County Board present uncertainty as to the level of legal services needed to proficiently respond to future determinations.*
- *Resource allocation to professional services increases likelihood of completion of the long-term project of codification of county ordinances.*
- *Continued political unrest at a state level provides county with ambiguous state mandates in delivery of human services and land use law calling upon increased provision of legal services to ascertain clarity necessary to achieve compliance.*

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	2012 baseline	2013 Actual	2014 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	75%	78.84%	75%
				'Arrears Collections' rate	75%	75.23%	75%

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure</i>	<i>2012 baseline</i>	<i>2013 Actual</i>	<i>2014 target</i>
	<i>To maintain stakeholder confidence in CSA program efficacy</i>			<i>Paternity Establishment Rate</i>	<i>90%*</i>	<i>107.12%</i>	<i>90%</i>
				<i>Court Order Establishment Rate</i>	<i>91.59%</i>	<i>91.48%</i>	<i>91.48%</i>
	<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>	<i>11%</i>	<i>11%**</i>	<i>11%</i>

* Sustainable level

** Target

Significant factors affecting 2014 department budget

- *State level restoration of funding from \$4.25 million to \$8.5 million which resulted in a significant increase in federal draw-down dollars. This change reduces the risk that the Child Support Agency would need to seek increased levy support in 2014.*
- *The indirect cost reimbursements came back higher than expected which in turn provides a temporary cushion in the funds available for the Child Support Program in 2014. This is “temporary” because revenue tied to indirect cost reimbursements often fluctuates dramatically from year-to-year*

**Polk County
2014 Budget**

27 101 CORP COUNSEL/CHILD SUPPORT

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	221,332	239,723	247,742	236,021	243,096
State Aids	458,153	442,261	427,189	465,775	493,717
Public Charge for Services	2,401	2,254	1,353	10,730	5,430
Total Income	681,886	684,238	676,284	712,526	742,243
Expenditures					
Personnel	629,697	647,049	630,474	663,246	686,894
Professional Services	7,673	19,445	21,459	25,165	29,239
Supplies & Expenses	20,709	16,763	14,105	21,515	23,510
Fixed Charges	2,166	2,190	2,098	2,600	2,600
Capital Outlay	18,225	-	-	-	-
Total Expenditures	678,470	685,447	668,136	712,526	742,243
Net Revenue and Expenditures	3,416	(1,209)	8,148	-	-
FTE					
Officials/Administration	1.00	1.00	1.00	1.00	2.00
Professionals	1.00	1.00	1.00	1.00	1.00
Technicians/Para-Professionals	-	-	6.00	6.00	5.00
Administrative Support	7.00	7.00	1.00	1.00	1.00
Total	9.00	9.00	9.00	9.00	9.00

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	2012 baseline	2013 target	2014 target
Marriage and domestic partnership licensing	Rapid, error free issuance of required documents	10%	Yes	Percentage of licenses needing correction	0%	0%	0%
Administration of elections	To conduct accurate, smooth, and well-run elections	50%*	Yes	Errors in canvassing or recount	0	0	0
Support services for the County Board	To coordinate communications between the County Board, departments and the public	25%	Yes	Number of board meetings conducted	11	11	11
Dog licensing	Provide funding for state and local animal control efforts	5%	Yes	Number of dog licenses issued	6,365	6,400	5,110
Passport agent	Provide rapid and convenient services to citizens	10%	No	Number of passports issued	283	290	310
Motor vehicle licensing agent	Provide rapid and convenient services to citizens	10%	No	Number of licenses issued	310	320	650

Significant factors affecting 2014 department budget

- Number of elections scheduled for 2014
- Much of the office workload is difficult to predict as it depends on external factors

**Polk County
2014 Budget**

06 101 COUNTY CLERK

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	212,690	344,553	345,570	316,542	320,899
License & Fees	400	600	400	400	400
Public Charge for Services	28,535	23,411	23,850	25,200	24,500
Intergovernmental	10,506	44,813	39,835	25,000	24,200
Total Income	252,131	413,377	409,655	367,142	369,999
Expenditures					
Personnel	144,308	228,701	210,738	245,324	239,123
Operating - 000	14,154	-	-	-	-
Professional Services	50,863	43,468	72,921	33,025	51,500
Supplies & Expenses	36,520	75,042	69,247	83,033	73,616
Fixed Charges	4,416	5,410	5,407	5,760	5,760
Other Grants Contributions	-	10,534	6,482	-	-
Capital Outlay	1,125	-	-	-	-
Total Expenditures	251,386	363,155	364,795	367,142	369,999
Net Revenue and Expenditures	745	50,222	44,860	-	-
FTE					
Officials/Administration	1.00	1.00	1.00	1.00	1.00
Administrative Support	1.52	1.52	1.43	1.43	1.43
Total	2.52	2.52	2.43	2.43	2.43

**Polk County
2014 Budget**

06 805 DOG LICENSE

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
License & Fees	24,336	22,832	20,802	24,925	24,925
Total Income	24,336	22,832	20,802	24,925	24,925
Expenditures					
Personnel					
Operating - 000	19,208	-	-	-	-
Professional Services	3,643	24,792	723	3,750	3,750
Supplies & Expenses	265	395	871	825	825
Fixed Charges	329	388	-	435	435
Other Grants Contributions	-	148	19,207	19,915	19,915
Total Expenditures	23,445	25,723	20,801	24,925	24,925
Net Revenue and Expenditures	891	(2,891)	1	-	-

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

Program	Goal	Share of Resources	Mandated	Performance measure	2012 baseline	2013 baseline	2014 target
Criminal prosecution	<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>	2,086	2 043	1 737
Criminal file recording and maintenance	<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>	1,845	2 165	1 840
Payment management	<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>	\$90,552	\$69,781	\$81,078

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

Program	Goal	Share of Resources	Mandated	Performance measure	2012 baseline	2013 baseline	2014 target
Victim/Witness Services	Ensure each and every victim has the opportunity to exercise their rights	100%	Yes	Number of individuals assisted	696	657	558

Significant factors affecting 2014 department budget

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

**Polk County
2014 Budget**

05 101 DISTRICT ATTORNEY

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	391,414	399,708	377,506	383,082	372,281
State Aids	94,368	41,110	55,308	61,799	62,711
Fines & Forfeitures	1,206	2,191	1,981	1,850	2,200
Public Charge for Services	25,152	23,167	21,602	23,252	28,377
Total Income	512,140	466,176	456,397	469,983	465,569
Expenditures					
Personnel	380,000	384,246	412,283	419,043	410,475
Professional Services	10,548	15,745	7,779	15,975	18,423
Supplies & Expenses	24,581	28,915	22,234	29,565	31,271
Fixed Charges	5,727	6,160	6,287	5,400	5,400
Capital Outlay	1,360	-	-	-	-
Total Expenditures	422,216	435,066	448,583	469,983	465,569
Net Revenue and Expenditures	89,924	31,110	7,814	-	-
FTE	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Professionals	1.00	1.00	1.00	1.00	1.00
Technicians/Para-Professionals	2.00	2.00	1.00	1.00	2.00
Administrative Support	3.82	3.82	4.77	4.77	3.94
Total	6.82	6.82	6.77	6.77	6.94

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

Program	Goal	Share of Resources	Mandated	Performance measure	2012 baseline	2013 target	2014 target
Family Living Programs	<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>	160/96%	120	120
				• <i>Number and percent of co-parents know what to do to keep child out of middle of parental conflict</i>	156/95%	118	115

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure</i>	<i>2012 baseline</i>	<i>2013 target</i>	<i>2014 target</i>
Family Living Programs				<ul style="list-style-type: none"> Number of individuals and youth will learn new relationship skill such as conflict resolution, principles of smart relationships, effective communication and empathy and appreciation 	11	20	15
				<ul style="list-style-type: none"> Number of parents changed parenting in ways that helped build children's problem solving and critical thinking skills. 	n/a	10	12
				<ul style="list-style-type: none"> Number of parents reached using internet for parent education 	n/a	25	0
				<ul style="list-style-type: none"> Number of adults and youth learned financial knowledge to manage day-to-day finances, achieve goals, and prepare budgets. 	10	20	70
				<ul style="list-style-type: none"> Number of volunteer hours or HCE members 	2400/yr	2400/yr	2400/yrs
				<ul style="list-style-type: none"> Number of food-stamp eligible Youth and individuals that were provided education on topics of choosing healthy food, food safety, and stretch food budgets. 			

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure</i>	<i>2012 baseline</i>	<i>2013 target</i>	<i>2014 target</i>
Community, Natural Resource and Economic Development Program	<i>To train local leaders, improve economic development, land use planning, strategic planning, organizational development and access to information</i>	25%	No	• <i>Number and percent of participants who run/elected to a public office/Board of Directors at the end of the program</i>	n/a	7/20%	7/20%
				• <i>Number of volunteer hours conducted by the Polk/St.Croix Leadership Academy participants</i>	n/a	310/yr	n/a
				• <i>Number and percent of participants who demonstrate skill in business plan development</i>	41/55%	50/50%	40/60%
Community, Natural Resource and Economic Development Program				• <i>Number of Strategic Plans implemented by organizations</i>	11	10	9
				• <i>Number and percent of participating students whose knowledge and understanding of Wisconsin issues increases</i>	290/95%	300/90%	320/90%
				• <i>Plan adopted for Farmland Preservation</i>	In progress	1	1
				• <i>Number of community based organizations/municipalities that implement a community development project and/or an action plan based on information acquired from Extension</i>	4	6	7
				• <i>Adopted Outdoor Recreation Plan</i>			1

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure</i>	<i>2012 baseline</i>	<i>2013 target</i>	<i>2014 target</i>
Agriculture and Natural Resources Education	<i>To work towards increasing the profitability and viability of Polk County farms and agricultural enterprises, while educating consumers and protecting the environment.</i>	25%	No	• <i>Number of dairy producers who increased their knowledge of modernization options that may lead to improved productivity and profitability</i>	4	6	4
				• <i>Number of farm managers, producers, and women supported through an extension-led program on financial, human resource, strategic planning, marketing or risk management.</i>	50	50	50
				• <i>Number of volunteer hours conducted by Master Gardener and Master Composters volunteers.</i>	510/yr	530/yr	550/yr
				• <i>Number of farmers who learned nutrient management principles and practices for protecting water quality and farm profits.</i>	5	10	5
Agriculture and Natural Resources Education				• <i>Number of farmers who learned nutrient management principles and practices for protecting water quality and farm profits.</i>	5	10	5
				• <i>Number of dairy and livestock producers reached through educational programs on reproduction, management, housing, and nutrition.</i>	15	20	30
				• <i>Number of client who received technical and educational assistance in developing their local foods business or agricultural enterprise.</i>	15	20	25

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure</i>	<i>2012 baseline</i>	<i>2013 target</i>	<i>2014 target</i>
4-H Youth Development	<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	<ul style="list-style-type: none"> Number of youth participating in the community club program Number of youth volunteer hours to community Number of oriented adult volunteers working with the program Number of adult volunteer hours given to the program 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 Number of adult volunteers trained for the program. STEM programs youth and adults participants 	700 33 600/yr 350 16 800/yr 100 35 20	700 33600/yr 350 16800/yr 100 35 20	650 31 200/yr 330 16 170/yr 100 35 20

Significant factors affecting 2014 department budget

- Increased program participation and increased workload

**Polk County
2014 Budget**

21 101 EXTENSION

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	253,590	254,248	248,175	255,036	243,610
State Aids	2,218	-	15,088	6,753	6,753
License & Fees	7	11	3	10	10
Public Charge for Services	3,153	6,212	6,790	11,150	11,150
Intergovernmental Revenue	97	52	90	500	500
Miscellaneous Revenue	8,315	-	9,389	-	-
Total Income	267,380	260,523	279,535	273,449	262,023
Expenditures					
Personnel	98,386	84,077	87,865	103,570	92,398
Professional Services	123,141	132,925	119,709	138,119	138,275
Supplies & Expenses	23,751	28,930	30,234	31,760	31,350
Other Grants Contributions	-	-	1,800	-	-
Total Expenditures	272,897	245,932	239,608	273,449	262,023
Net Revenue and Expenditures	(5,517)	14,591	39,927	-	-
FTE					
Administrative Support	1.80	1.80	1.80	1.80	1.80
Total	1.80	1.80	1.80	1.80	1.80

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	2012 baseline	2013 target	2014 target
Employee Wellness and Safety	Redesign of Employee Wellness program to enhance employee participation and awareness of wellness initiatives	20%	Partial	Creation of strategic plan for wellness initiatives	10% complete	100% complete	100% complete – First Revision
				Number of wellness initiatives implemented	6	10	12
				Implementation of Stage One of Wellness Strategic Plan – Wellness Engagement	N/A	N/A	70% participation
Compensation and Benefits	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	10%	90%	100%
				Percentage of strategic initiative on recruitment and retention completed	20%	100%	100%
Labor Relations	Streamline people and paper systems to achieve efficiencies in administration of HR functions and improved employee access to	20%	Partial	Reduction in costs due to implementation of outsourced HRIS/Payroll system	0	10% (by year end)	Maintain costs at 10% reduction over 2012

Employee Relations Department

	information						
Employment, Recruitment/Retention, and Position Development	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	10%	100%	100% - first revision completed
				Number of training sessions to educate managers on management issues related to retention, turnover, and performance	4	4	6
Policy Development and Legal Compliance	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; secure internet access for all materials with VPN	Secure internet access portal for all employees, customized with personal employment data

Significant factors affecting 2014 department budget

- Ongoing implementation of new accounting, payroll and HR systems

**Polk County
2014 Budget**

34 101 EMPLOYEE RELATIONS

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	261,641	269,468	273,849	269,544	365,417
Public Charge for Services	2,775	3,705	1,453	-	1,600
Other Financing Sources	17,271	21,488	-	27,677	21,677
Total Income	281,687	294,661	275,302	297,221	388,694
Expenditures					
Personnel	252,030	260,287	264,120	273,483	349,231
Operating - 000	3,943	-	-	-	-
Professional Services	16,060	2,761	17,990	7,475	28,125
Supplies & Expenses	7,354	6,089	4,372	8,963	8,038
Fixed Charges	2,415	3,471	2,849	3,300	3,300
Other Grants Contributions	-	-	1,576	4,000	-
Capital Outlay	1,600	1,550	-	-	-
Transfers				(6,000)	
Total Expenditures	283,402	274,158	290,907	291,221	388,694
Net Revenue and Expenditures	(1,715)	20,503	(15,605)	6,000	-
FTE					
Officials/Administration	1.0	1.0	1.0	1.0	1.0
Professionals	1.0	1.0	1.0	1.0	1.0
Administrative Support	1.0	1.0	1.0	1.0	2.0
Total	3.0	3.0	3.0	3.0	4.0

**Polk County
2014 Budget**

34 721 HEALTH INSURANCE

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	-	-	-	-	20,000
Intergovernmental Charges	4,538,239	5,320,220	5,544,601	6,057,921	6,468,276
Miscellaneous Revenues	867,321	307,754	692,363	436,713	309,860
Total Income	5,405,560	5,627,974	6,236,964	6,494,634	6,798,136
Expenditures					
Operating - 000	6,193,790	5,403,897	-	-	-
Professional Services	-	-	-	6,494,634	6,798,136
Total Expenditures	6,193,790	5,403,897	67,778	6,494,634	6,798,136
Net Revenue and Expenditures	(788,230)	224,077	6,169,186	-	-

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

Program	Goal	Share of Resources	Mandated	Performance measure	2012 baseline	2013 actual	2014 target
Long term care	To provide high quality care to persons needing long term skilled nursing care.	65%	No	Occupancy rate	94.9%	93.9%	92%
Short term rehabilitation-Medicare Part A	To provide high quality comprehensive care to persons recovering from the effects of injury and illness.	20%	No	Number of patient days	2,305	2,409	2,500
Dementia care	To provide safe and secure quality care to persons needing memory care and nursing care.	15%	No	Occupancy rate	92.5%	94%	92%

Significant factors affecting 2014 department budget

- Greatly 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 & Evaluation</i>	<i>Assumptions/Risk</i>
Impact	<i>Improved quality of life for residents and families</i>	<i>Occupancy rate</i>	<i>Internal records</i>	
Results	<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>
Outputs	<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>
Activities	<ol style="list-style-type: none"> <i>Appropriate nursing care provided</i> <i>Social assistance to residents and families</i> <i>Activities for residents</i> <i>Quality meals provided</i> 	<ol style="list-style-type: none"> <i>Hours of care per patient meet standards</i> <i>Regular care meetings held with families and with residents</i> <i>Quantity and quality of activities provided</i> <i>Meals meeting standards</i> 	<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 & Evaluation</i>	<i>Assumptions/Risk</i>
Impact	<i>An improved quality of life for participants</i>	<i>Short term readmission rate</i>	<i>Hospital and internal records</i>	
Results	<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>
Outputs	<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>
Activities	<ol style="list-style-type: none"> <i>Rehabilitation and therapy programs</i> <i>Nursing care provided</i> <i>Social assistance to residents</i> <i>Activities for residents</i> <i>Quality meals provided</i> 	<ol style="list-style-type: none"> <i>Hours of rehabilitation or therapy per week</i> <i>– 5. See measures above</i> 	<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 & Evaluation</i>	<i>Assumptions/Risk</i>
Impact	<i>An improved quality of life for participants</i>	<i>Survey of families and visitors</i>	<i>Internal records</i>	
Results	<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>
Outputs	<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>
Activities	<ol style="list-style-type: none"> 1. Nursing care 2. Provision of dietary 3. Maintain equipment 1. Dietary 	<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>

**Polk County
2014 Budget**

15 601 GOLDEN AGE MANOR

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
Public Charge for Services	7,578,858	7,650,418	7,903,075	8,012,772	7,892,824
Total Income	7,578,858	7,650,418	7,903,075	8,012,772	7,892,824
Expenditures					
Personnel	5,786,529	5,971,298	5,831,532	5,992,940	5,955,864
Operating - 000	2,154,920	2,038,029	1,715,393	1,675,885	1,435,797
Professional Services	13,000	6,500	-	26,475	25,875
Supplies & Expenses	45	-	323	4,057	4,915
Fixed Charges	18,215	32,422	41,634	127,738	38,016
Capital Outlay	153,297	5,734	-	164,000	200,000
Transfers	-	-	-	21,677	21,677
Total Expenditures	8,126,006	8,053,983	7,588,882	8,012,772	7,682,144
Net Revenue and Expenditures	(547,148)	(403,565)	314,193	-	210,680
FTE	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Officials/Administration	1.00	1.00	1.00	1.00	1.00
Professionals	7.00	7.00	7.00	7.00	9.00
Technicians/Para-Professionals	21.60	21.60	21.60	21.60	21.60
Administrative Support	3.80	3.80	3.80	4.30	4.00
Skilled Craft/Service Maintenance	72.23	72.23	72.23	72.23	74.05
Total	105.63	105.63	105.63	106.13	109.65

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	2012 baseline	2013 target	2014 target
Construction and reconstruction of county roads	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
Road maintenance and repair	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.)	35	35	30
				Reduce down time hours due to equipment failure	Less than 200	Less than 200	Less than 200
				Keep audit adjustments to one or less	0	0	0

Significant factors affecting 2014 department budget

- The very long and harsh winter was a strain on the overtime area of the budget
- There is some stabilization and increases in the funding of the Road Maintenance Agreement with the Wisconsin Department of Transportation
- Material prices continue to stay high despite the lower fuel costs

Logical Frameworks, Highway Programs
Construction and Reconstruction of County Roads

	<i>Narrative summary</i>	<i>Performance Indicators</i>	<i>Monitoring & Evaluation</i>	<i>Assumptions/Risk</i>
Impact	<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>	
Results	<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>
Outputs	<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>
Activities	<ol style="list-style-type: none"> 1. Construct sections of road 2. Maintain equipment 3. Keep accurate and adequate records 	<ol style="list-style-type: none"> 1. Dollars spent on road construction 2. Down time due to equipment failure 3. Number of audit adjustments 	<i>Internal records</i>	<i>Adequate funding for construction program</i>

Road Maintenance

	<i>Narrative summary</i>	<i>Performance Indicators</i>	<i>Monitoring & Evaluation</i>	<i>Assumptions/Risk</i>
Impact	<i>A safe and responsive transportation system</i>	<i>Public satisfaction with County road system</i>	<i>Citizen survey</i>	
Results	<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>
Outputs	<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>
Activities	<ol style="list-style-type: none"> 1. Plow truck operations 2. Road patching and maintenance 3. Maintain equipment 	<ol style="list-style-type: none"> 1. Number of person/hours of snowplowing 2. Hours of road maintenance 3. Down time due to equipment failure 	<i>Internal records</i>	<i>Adequate funding for plowing and maintenance</i>

**Polk County
2014 Budget**

29 701 HIGHWAY

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	2,994,898	2,975,222	3,015,394	3,181,724	3,098,771
Bridge Aid	10,095	42,125		-	-
State Aids	1,126,156	1,344,753	1,279,304	1,397,728	1,585,905
Intergovernmental Revenue	2,010,379	2,115,104	2,086,767	1,967,172	1,967,035
Miscellaneous Revenue	50,617	54,701	40,752	39,775	40,800
Transfers	1,122,589	-	250,000	-	-
Total Income	7,314,734	6,531,905	6,672,217	6,586,399	6,692,511
Expenditures					
Personnel	2,511,698	2,585,860	2,486,630	2,506,309	2,543,248
Operating - 000	1,279,294	1,765,840	1,471,273	1,252,705	1,242,613
Professional Services	260,597	294,022	235,524	289,320	289,870
Supplies & Expenses	2,954,977	1,948,187	2,138,716	1,933,269	1,940,664
Fixed Charges	84,013	91,333	98,445	101,350	102,105
Interest on Bonds	3,754	2,263	701	-	-
Capital Outlay	32,789	42,125	47,161	85,953	-
Transfers	350,523	410,268	333,577	332,125	387,425
Total Expenditures	7,477,645	7,139,898	6,812,027	6,501,031	6,505,925
Net Revenue and Expenditures	(162,911)	(607,993)	(139,810)	85,368	186,586

FTE	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
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	1.00	1.00	1.00	1.00
Skilled Craft/Service Maintenance	30.00	30.00	31.15	29.16	29.16
Total	38.20	38.00	39.15	37.16	37.16

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*	2012 baseline	2013 target	2014 target
Economic Support	Determine eligibility for state and federal benefits for all Polk County residents seeking assistance.	10%	Yes	Targeted measure—all potential beneficiaries receive benefits within 30 days of application	100%	100%	100%
				General measure—compliance with all required rules and standards	100%	100%	100%
Behavioral Health	Provide services and resources to Polk County residents in need of Mental Health, Chemical Dependency and Vulnerable Adult services.	44%	Yes				
• Alcohol and drug abuse services (AODA)				Targeted measure—client satisfaction as measured through survey General measure—compliance with all required rules and standards	90%	90%	90%

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure*</i>	<i>2012 baseline</i>	<i>2013 target</i>	<i>2014 target</i>
• Outpatient therapy				Targeted measure— client satisfaction as measured through survey General measure—compliance with all required rules and standards	90%	90%	90%
• Mental health case management				Targeted measure—response time meets required timelines relative to severity of situation General measure—compliance with all required rules and standards	100%	100%	100%
• Community support services				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%	100%
• Psychiatric and medication management services				Targeted measure— client satisfaction as measured through survey General measure—compliance with all required rules and standards	90%	90%	90%
Family and Children's Services	Provide protection and resources to the children and families in Polk County.	36%	Yes				
• Child Protective Services				Targeted measure— response time meets required timelines relative to severity of situation General measure—compliance with all required rules and standards	100%	100%	100%
• Juvenile Justice Services				Targeted measure— response time meets required timelines relative to severity of situation General measure—compliance with all required rules and standards	100%	100%	100%
• Family services unit				General measure—compliance with all required rules and standards	100%	100%	100%

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure*</i>	<i>2012 baseline</i>	<i>2013 target</i>	<i>2014 target</i>
Adult Protective Services	<i>To serve and protect the elderly from abuse and neglect.</i>	10%	Yes	Targeted measure— response time meets required timelines relative to severity of situation General measure—compliance with all required rules and standards	100%	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 2014 department budget

- Potentials results of the Affordable Care Act:
 - Will it increase or decrease collections for the Department for those clients currently being served?
 - Will it increase or decrease the number of clients?
 - What is the impact of the mix of the possibilities in the above two questions?
- The severity of need of those receiving services continues to increase.
- The lack of a supportive family structure has an increasing effect upon the provision of productive services.
- Technology continues to exhibit challenges, sometimes with positive results, sometimes negative (computer systems/reporting, twitter, the web, etc.).
- Access to funding streams is changing, often with the methods of access unclear.
- Staff demonstrates enthusiasm and a solid commitment to providing quality services despite challenges.

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

	<i>Narrative summary</i>	<i>Performance Indicators</i>	<i>Monitoring & Evaluation</i>	<i>Assumptions/Risk</i>
Impact	<i>Children become healthy, productive adults</i>	<i>Employment rate of former clients</i>	<i>Survey of former participants</i>	
Results	<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>
Outputs	<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>
Activities	<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

	<i>Narrative summary</i>	<i>Performance Indicators</i>	<i>Monitoring & Evaluation</i>	<i>Assumptions/Risk</i>
Impact	<i>Juveniles become healthy, productive adults</i>	<i>Adult recidivism rate</i>	<i>Court records</i>	
Results	<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>
Outputs	<i>Juveniles are supported in an environment conducive to improvement</i>	<i>Support services/behavior assessments</i>	<i>Internal records</i>	<i>Adequate opportunity, time, and resources available to provide necessary support</i>
Activities	<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 (\$3.7 million)

	<i>Narrative summary</i>	<i>Performance Indicators</i>	<i>Monitoring & Evaluation</i>	<i>Assumptions/Risk</i>
Impact	<i>Quality of life improved for clients and their families</i>	<i>Relapse rate</i>	<i>Internal records</i>	
Results	<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>
Outputs	<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>
Activities	<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 (\$.9 million)

	<i>Narrative summary</i>	<i>Performance Indicators</i>	<i>Monitoring & Evaluation</i>	<i>Assumptions/Risk</i>
Impact	<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>	
Results	<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>
Outputs	<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>
Activities	<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>

**Polk County
2014 Budget**

16 211 HUMAN SERVICES

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	4,060,072	3,846,063	3,666,574	3,663,520	3,614,763
State Aids	4,708,615	4,185,476	3,360,719	3,217,693	4,092,492
Public Charge for Services	1,604,747	1,645,776	2,144,021	1,323,171	968,201
Transfers	52,849	40,778	337,469	44,000	44,000
Total Income	10,426,283	9,718,093	9,508,783	8,248,384	8,719,456
Expenditures					
Personnel	4,660,779	4,655,338	4,480,784	4,743,053	4,905,197
Operating - 000	225,610	6,400	(214,005)	-	-
Professional Services	4,235,031	4,045,599	4,107,236	2,967,683	3,284,071
Supplies & Expenses	132,572	128,644	123,154	174,947	167,099
Fixed Charges	308,172	284,624	292,224	295,797	296,185
Other Grants Contributions	797,258	566,222	719,390	-	-
Capital Outlay	66,859	31,265	-	18,904	18,904
Transfers	-	-	-	48,000	48,000
Total Expenditures	10,426,281	9,718,092	9,508,783	8,248,384	8,719,456
Net Revenue and Expenditures	2	1	-	-	-
FTE					
Officials/Administration	1.00	1.00	1.00	1.00	1.00
Professionals	6.00	6.00	36.00	37.00	36.00
Technicians/Para-Professionals	34.00	35.00	11.00	12.00	13.00
Administrative Support	26.50	26.50	15.50	16.00	17.20
Skilled Craft/Service Maintenance	2.00	2.00	-	-	-
Total	69.50	70.50	63.50	66.00	67.20

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	2012 baseline	2013 target	2014 target
HIPPA compliance	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.	30%	70%	100%
Technical support	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. Projected to virtualize 10 additional physical servers and another 25 virtual Desktops in 2014	92%/12%	100%/26%	100%/45%
				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	4:1	5:1
Network administration	Provide a high-speed and secure network to meet new demands.	35%	Partial	Progress towards goal of gigabit transfer rates- To include Highway in 2014	60%	80%	100%

Program	Goal	Share of Resources	Mandated	Performance measure	2012 baseline	2013 target	2014 target
Programming & Analysis	Improve efficiency and effectiveness of government through software solutions.	15%	Partial	Human Services Department Enterprise Solution: Percentage complete	35%	75%%	90%
				Website redesign	0	0	100%

Significant factors affecting 2014 department budget

- Funding for ADP payroll processing and need to offset through other reductions

**Polk County
2014 Budget**

32 101 INFORMATION TECHNOLOGIES

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	517,784	521,360	582,316	583,322	583,301
Intergovernmental Revenue	110,970	123,915	126,440	154,925	146,475
Total Income	628,754	645,275	708,756	738,247	729,776
Expenditures					
Personnel	365,674	375,203	428,825	465,872	477,926
Professional Services	14,722	223,406	250,026	240,750	225,050
Supplies & Expenses	7,096	50,752	18,006	31,625	26,800
Capital Outlay	209,568	-	-	-	-
Total Expenditures	597,060	649,361	696,857	738,247	729,776
Net Revenue and Expenditures	31,694	(4,086)	11,899	-	-
FTE					
Officials/Administration	1.0	1.0	1.0	1.0	1.0
Professionals	1.0	1.0	1.0	1.0	1.0
Technicians/Para-Professionals	2.0	2.0	3.0	3.0	3.0
Total	4.0	4.0	5.0	5.0	5.0

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	2012 baseline	2013 target	2014 target
Zoning	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
Survey	Complete the remonumentation of the Public Land Survey System infrastructure. Complete base parcel mapping	30%	Yes	Number of mapped PLSS corners	2,892	2,938	2,970

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure</i>	<i>2012 baseline</i>	<i>2013 target</i>	<i>2014 target</i>
	and maintain existing maps and digital land records file.			Percentage of parcel map completion	79%	82%	85%
	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%	100%
Planning	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%		70%
Geographic Information Systems	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)	8,315	8,500	8,800

Significant factors affecting 2014 department budget

- County Participation in consortium efforts to provide critical technical projects, such as LiDAR.
- Department revenues contingent on real estate market and building in Polk County.

**Polk County
2014 Budget**

24 101 LAND INFORMATION

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	224,517	366,587	381,692	346,245	359,756
State Aids	128,025	4,444	12,400	300	300
License & Fees	224,924	206,404	208,018	248,000	256,000
Public Charge for Services	83,111	115,272	116,805	130,000	127,000
Intergovernmental Revenue	16,270	11,405	11,700	23,000	20,000
Other Financing Sources	61,475	2,350	2,624	27,167	28,000
Total Income	738,322	706,462	733,239	774,712	791,056
Expenditures					
Personnel	691,289	702,574	685,251	707,466	735,406
Operating - 000	45	-	-	-	-
Professional Services	172,476	56,892	30,646	38,450	33,550
Supplies & Expenses	22,462	20,197	24,749	20,350	19,900
Fixed Charges	2,399	1,920	1,920	2,200	2,200
Capital Outlay	27,425	-	-	-	-
Transfers	-	-	-	6,246	-
Total Expenditures	916,096	781,583	742,566	774,712	791,056
Net Revenue and Expenditures	(177,774)	(75,121)	(9,327)	-	-
FTE					
Officials/Administration	1.0	1.0	1.0	1.0	1.0
Professionals	3.0	3.0	4.0	3.0	3.0
Technicians/Para-Professionals	4.0	5.0	4.0	4.0	4.0
Administrative Support	1.0	1.0	1.0	1.0	1.0
Skilled Craft/Service Maintenance	1.0	-	-	-	-
Total	10.0	10.0	10.0	9.0	9.0

**Polk County
2014 Budget**

13 101 REGIONAL PLANNING (OUTSIDE AGENCIES)

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	129,100	136,245	135,467	133,862	135,046
Total Income	129,100	136,245	135,467	133,862	135,046
Expenditures					
West Central WI Regional Planning	33,908	32,473	31,695	30,090	31,274
Tourism	67,500	66,487	66,487	66,487	66,487
West Cap	2,700	2,660	2,660	2,660	2,660
Economic Development Corp	25,000	34,625	34,625	34,625	34,625
Total Expenditures	129,108	136,245	135,467	133,862	135,046
Net Revenue and Expenditures	(8)	-	-	-	-

**Polk County
2014 Budget**

24 206 HOUSING DEVELOPMENT

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax					
State Aids					
License & Fees					
Public Charge for Services					
Intergovernmental Revenue					
Other Financing Sources					
Miscellaneous Revenue					50,000
Total Income	-	-	-	-	50,000
Expenditures					
Personnel					
Operating - 000					49,900
Professional Services					
Supplies & Expenses					
Fixed Charges					100
Capital Outlay					
Transfers					
Total Expenditures	-	-	-	-	50,000
Net Revenue and Expenditures	-	-	-	-	-
FTE	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Officials/Administration					
Professionals					
Technicians/Para-Professionals					
Administrative Support					
Skilled Craft/Service Maintenance					
Total	-	-	-	-	-

**Polk County
2014 Budget**

24 806 WI FUND SEPTIC SYSTEM

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
State Aids	5,850	15,235	12,695	10,000	10,000
Total Income	5,850	15,235	12,695	10,000	10,000
 Other Grants Contributions	 5,850	 15,235	 12,695	 10,000	 10,000
Total Expenditures	5,850	15,235	12,695	10,000	10,000
Net Revenue and Expenditures	-	-	-	-	-

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	2012 baseline	2013 target	2014 target
NR151 Runoff Management, Agricultural and Urban	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.	2 runoff issues, 6 plans, 6 permits	2 runoff issues, 7 plans, 7 permits	1 runoff issue, 6 plans, 8 permits, 3000 ac K reduction
ATCP 50 Soil & Water Resource Management Program	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.	5000 acres cons. plans, 5000 acres nut. mgmt. plans, 9 practices	3000 acres cons. plans, 3000 acres nut. mgmt. plans, 9 practices	2500 acres cons. plans, 2500 acres nutrient mgmt plans, 7 practices
NR190 Lake Management/Protection & NR40 Invasive Species Prevention/Control	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	19 monitor AIS, 13 assist with mgmt	20 monitor AIS, 12 assist with mgmt	20 monitor AIS, 12 assist with mgmt
NR135 Nonmetallic Mine Reclamation	Reclaim mine sites	5%	yes	Number of mines reviewed and permitted in Polk County	65 review 65 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>2012 baseline</i>	<i>2013 target</i>	<i>2014 target</i>
Contracted Services Work for Lake Districts, Municipalities, etc.	Water quality improvement, wildlife habitat, revenue for staff support	10%	no	Number of projects completed, amount of revenue generated	7 ongoing, 1 complete, \$19K rev.	0 ongoing, 6 complete, \$20K rev.	4 ongoing, 3 complete, \$25K rev
NR115 Shoreland Protection, conservation materials, tree program	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	27 assisted, \$20K sold, 2 events held	25 assisted, \$20K sold, 2 events held	20 assisted, \$20K sold, 2 events held
Wis. Stats. Ch. 92 Soil & Water Conservation and Animal Waste Mgmt Administration	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 2014 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.
- Increased vehicle expenses due to replacement
- Number of Polk County lakes on DNR impaired list has increased

**Polk County
2014 Budget**

22 101 LAND & WATER

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	333,590	340,256	339,394	333,647	334,072
State Aids	266,181	262,258	257,400	208,200	228,825
License & Fees	18,840	19,070	17,840	18,100	19,600
Public Charge for Services	18,422	20,129	33,862	34,210	31,861
Intergovernmental Revenue	36,609	37,888	16,466	26,470	17,400
Miscellaneous	4,399	6,660	3,300	2,000	3,000
Total Income	678,041	686,261	668,262	622,627	634,758
Expenditures					
Personnel	514,846	553,154	512,226	525,377	538,908
Professional Services	66,530	92,088	74,780	48,150	37,025
Supplies & Expenses	50,372	47,240	50,877	49,000	58,725
Other Grants Contributions	1,911	60	75	100	100
Capital Outlay	4,512	-	-	-	-
Total Expenditures	638,171	692,542	637,958	622,627	634,758
Net Revenue and Expenditures	39,870	(6,281)	30,304	-	-
FTE					
Officials/Administration	1.0	1.0	1.0	1.0	1.0
Professionals	2.0	2.0	2.0	1.0	-
Technicians/Para-Professionals	4.8	4.8	5.0	5.0	5.0
Administrative Support	1.0	1.0	1.0	1.0	1.0
Total	8.8	8.8	9.0	8.0	7.0

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 economic 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

Program	Goal	Share of Resources	Mandated	Performance measure	2012 baseline	2013 target	2014 target
Law Enforcement and public safety, Field Services Division	To provide the safest environment possible by providing professional, respectful law enforcement services	50%	Yes	Property crimes account for a major portion of serious crimes in Polk County therefore justifies a concentrated effort in prevention and investigative resources	352	5% reduction 268	Maintain 2013 numbers

Law Enforcement (Sheriff's Department)

Emergency Communication Division	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 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 committed to incremental daily training to assure consistent responses to routine as well as high-risk, low frequency incidents	14 annual hours	16 annual hours Met target	Maintain and adopt additional Training program
Emergency Management Division	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% 587 of 800 73.4%	Incorporate ICS 100 into basic training
Jail Division	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	2,570 Program increments	2,005 Program Increments	Maintain 2013 levels of jail programing

Significant factors affecting 2014 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 & Evaluation</i>	<i>Assumptions/Risk</i>
Impact	<i>Improved quality of life: public safety</i>	<i>Perception of crime and highway safety</i>	<i>Survey of residents (TBD)</i>	
Results	<i>Reduced traffic and criminal law violations in areas under County jurisdiction</i>	<ol style="list-style-type: none"> <i>Property crimes</i> <i>Traffic accidents</i> 	<ol style="list-style-type: none"> <i>State of Wisconsin Office of Justice Assistance</i> <i>Wisconsin Department of Transportation</i> 	<i>No significant increase in traffic or population shifts</i>
Outputs	<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>
Activities	<ol style="list-style-type: none"> <i>Road patrols</i> <i>Crime investigation</i> <i>Accident investigation</i> <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 & Evaluation</i>	<i>Assumptions/Risk</i>
Impact	<i>An improved quality of life: public safety</i>	<i>Perception of crime</i>	<i>Survey (TBD)</i>	
Results	<i>Reduction in recidivism</i>	<i>Recidivism rate</i>	<i>Internal records</i>	<i>No major increase in overall crime rate</i>
Outputs	<i>Safe and secure detention for all inmates</i>	<ol style="list-style-type: none"> <i>Findings of non-compliance in jail inspection report</i> <i>Hours of activities provided per week</i> 	<ol style="list-style-type: none"> <i>State of Wisconsin Department of Corrections</i> <i>Internal records</i> 	<i>Appropriate legal and correctional activities occur</i>
Activities	<ol style="list-style-type: none"> <i>Guarding jail population</i> <i>Providing food and exercise</i> <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 & Evaluation</i>	<i>Assumptions/Risk</i>
Impact	<i>An improved quality of life: public safety</i>	<i>Perception of emergency response</i>	<i>Survey (TBD)</i>	
Results	<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>
Outputs	<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>
Activities	<ol style="list-style-type: none"> <i>Answer calls</i> <i>Ascertain level of medical emergency</i> <i>Dispatch emergency responders</i> 	<i>Annual training level for dispatchers</i>	<i>Internal records</i>	<i>No change in level of emergency response assets</i>

**Polk County
2014 Budget**

11 101 LAW ENFORCEMENT

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	6,696,041	6,864,509	6,688,079	6,834,596	6,928,530
State Aids	56,516	60,687	45,144	39,448	48,593
Public Charge for Services	371,303	336,260	312,229	235,733	344,120
Intergovernmental Revenue	67,980	98,547	29,206	54,200	44,400
Miscellaneous Revenue	109,722	60,594	48,600	47,450	48,950
Other Financing Sources	-	10,000	35,000	69,871	50,288
Total Income	7,301,562	7,430,597	7,158,258	7,281,298	7,464,881
Expenditures					
Personnel	5,726,903	6,072,531	5,977,109	5,923,379	6,148,541
Operating - 000	139,734	-	-	-	-
Professional Services	544,762	529,042	624,855	653,196	645,296
Supplies & Expenses	243,056	324,960	327,995	410,539	396,099
Fixed Charges	3,272	3,451	25	3,329	3,329
Other Grants Contributions	1,469	11,344	216	3,500	3,500
Capital Outlay	62,149	154,473	164,411	193,156	186,000
Transfers	-	-	-	94,199	82,116
Total Expenditures	6,721,345	7,095,801	7,094,611	7,281,298	7,464,881
Net Revenue and Expenditures	580,217	334,796	63,647	-	-
FTE					
Officials/Administration	2.0	2.0	2.00	2.00	2.00
Professionals	3.0	3.0	3.00	3.00	3.00
Technicians/Para-Professionals	11.0	11.0	11.00	11.70	11.70
Administrative Support	4.8	4.8	4.80	4.80	4.80
Protective Service Workers	55.0	55.0	52.00	54.45	55.46
Total	75.8	75.8	72.8	75.95	76.96

**Polk County
2014 Budget**

12 101 EMERGENCY MANAGEMENT

SUMMARY	2010 Actual	2011 Actual	2012 Actuals	2013 Budget	2014 Budget
Revenues					
General Property Tax	36,082	39,265	37,763	41,930	43,877
State Aids	124,593	100,323	68,907	60,150	58,192
Total Income	160,675	139,588	106,670	102,080	102,069
Expenditures					
Personnel	83,419	88,236	89,891	91,436	93,634
Operating - 000	48,413	-	-	-	-
Professional Services	13,553	12,529	3,716	1,925	1,700
Supplies & Expenses	12,295	8,849	8,651	8,119	6,135
Fixed Charges	800	600	600	600	600
Other Grants Contributions	-	33,202	-	-	-
Capital Outlay	1,688	-	-	-	-
Total Expenditures	160,168	143,416	102,858	102,080	102,069
Net Revenue and Expenditures	507	(3,828)	3,812	-	-
FTE	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Professionals	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00

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

Program	Goal	Share of Resources	Mandated	Performance measure	2012 baseline	2013 target	2014 target
Lime production and sales	<i>To continue to increase the sale of quality lime products</i>	100%	No	<i>Dollar amount of products sold</i>	565,000	565,000	621,000

Significant factors affecting 2014 department budget

- *The cold, snowy winter could have an effect on early spring sales.*
- *Aging equipment requires some costly replacement.*
- *Ag Lime sales are dependent on the farming economy and weather conditions.*
- *All other limestone products are dependent on construction and development.*

**Polk County
2014 Budget**

23 602 LIME

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
Public Charge for Services	466,863	717,178	775,679	565,300	621,059
Total Income	466,863	717,178	775,679	565,300	621,059
Expenditures					
Personnel	245,777	231,577	276,860	264,031	271,897
Operating - 000	(3,669)	243,144	-	-	-
Professional Services	95,100	96,722	161,311	121,125	121,525
Supplies & Expenses	86,818	91,022	132,053	83,414	76,667
Fixed Charges	122,111	112,186	106,999	5,932	5,970
Other Grants Contributions	-	-	112	-	45,000
Capital Outlay	633	1,063	-	90,798	100,000
Total Expenditures	546,770	775,714	677,335	565,300	621,059
Net Revenue and Expenditures	(79,907)	(58,536)	98,344	-	-
FTE					
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	-	-	-	-
Skilled Craft/Service Maintenance	2.38	2.38	1.23	1.99	1.99
Total	5.38	4.38	3.23	3.99	3.99

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

Program	Goal	Share of Resources	Mandated	Performance measure	2012 baseline	2013 actual	2014 target
Medical Examiner	To provide scientific, consistent and compassionate investigations	100%	Yes	Number of cases investigated	282	344	345

Significant factors affecting 2014 department budget

- Increasing workload due to increasing investigations

**Polk County
2014 Budget**

04 101 MEDICAL EXAMINER

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	92,225	88,237	86,681	87,456	101,610
License & Fees	28,440	26,070	31,925	35,000	35,000
Total Income	120,665	114,307	118,606	122,456	136,610
Expenditures					
Personnel	58,103	67,161	69,529	77,446	85,600
Professional Services	46,339	36,888	37,471	35,025	41,025
Supplies & Expenses	6,397	7,244	7,413	9,985	9,985
Capital Outlay	474	-	-	-	-
Total Expenditures	111,313	111,293	114,413	122,456	136,610
Net Revenue and Expenditures	9,352	3,014	4,193	-	-
FTE					
Officials/Administration	0.5	0.5	0.5	0.60	0.60
Technicians/Para-Professionals	0.2	0.2	0.2	0.18	0.18
Total	0.7	0.7	0.7	0.78	0.78

Polk County Health Department

Gretchen Sampson, Director/Health Officer

Mission

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

Link to County Board Priorities

- To serve the public with integrity
- To preserve and enhance the environment

Program listing, Public Health

Program	Goal	Share of Resources	Mandated	Performance measure	2012 Baseline	2013 Result	2014 Target
Public Health	To improve the health of the community	38.11%	Yes	Completed community health needs assessment (CHA) process and written report	Updating 2009 CHA with partners	New CHA published	N/A
				Completed written community health improvement plan (CHIP)	2010 plan in place	New 2014-16 CHIP in draft form	Updated 2014-16 CHIP published
				Reconfigured community coalition to assume oversight of CHIP is viable and meeting at least quarterly	3 coalitions in Polk	Polk United: Healthier Together (PUHT) formed	Clear leadership structure; strong community engagement on CHIP
				Improvement in 50% of 2015 CHIP health focus area indicators with available data	43.8%	43.5%	50%
				Designation of national accreditation status by Public Health Accreditation Board (PHAB)	Submitted Final Accreditation	Accredited in May, 2013	Submit annual progress

					Evidence		report to PHAB 5/14
Birth to 3	To provide early intervention services to families with children with disabilities or developmental delays	11.7%	Yes	The program will continue the transition to the primary coaching model of service by completing a Self-Assessment of the Implementation Process	New in 2014	N/A	Completed self assessment with action plan
Environmental Health	To assure food, lodging, campground, and body art facilities are safe and in compliance with state regulations	8.0%	Partially	95% or more of all Polk County licensed food establishments will receive at least one inspection annually	97%	96%	98%
	To assure safe drinking water in facilities serving water to the public		Partially	25% of program wells will be surveyed with a new monitoring site plan created	New for 2014	New	100%
Immunization	To prevent vaccine preventable disease	2.1%	Yes	School aged children will comply with vaccine requirements under Wisconsin's immunization law	99%	99.6%	99%
				Increase influenza vaccine given in Polk County schools by 5%	2,106 doses	2,164 doses (2.8%)	2,215 doses
Prenatal Care Coordination (PNCC)	To promote optimal birth outcomes for low income women participating in PNCC To create custom data collection tool in EHR to assess PNCC outcome measures	2.9%	No	90% of PNCC clients will receive contraceptive education, referral and/or method/supplies prior to delivery Quarterly reports on PNCC outcome measures will be created, analyzed and shared	New for 2013 New for 2014	95% New	95% State PNCC program outcome measures will be collected for all PNCC clients
Reproductive Health (RHS)	To increase the proportion of women at risk of unintended	9.9%	No	80% of all negative pregnancy test clients not intending pregnancy will receive a prescription method	73%	75%	80%

	pregnancy who use contraception			and supplies the same day			
				50% of contraceptive supply visit clients will be screened for STI risk factors	New for 2013	30%	50%
WIC (Women, Infant and Children Nutrition Program)	To promote and maintain the health and well-being of nutritionally at-risk pregnant, breastfeeding and postpartum women, infants and children.	8.9%	No	55% of WIC moms will breastfeed their infants for at least 3 months duration	50.7%	57.8%	60%
				40% of Farmer's Market drafts will be redeemed	38%	37%	40%
MJC Tobacco	To provide tobacco prevention and control activities in a 5 county jurisdiction	5.8%	No	Decrease rate of tobacco use for adults to 15%	17%	Not available until March 2014	15%
				Decrease rate of high school students who have smoked cigarettes in the past 30 days to 13.5%	15%	12.8%	11%
				Reduce the percent of retailers selling tobacco products to minors during WINS compliance investigations to 10%	19%	13%	10%
Western Wisconsin Public Health Readiness Consortium (WWPHRC)	To prepare Consortium local health departments to plan for and respond to public health emergencies	5.8%	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.	EOC: 45 EPIW: 199 IS: 51	EOC: N/A EPIW: N/A IS: N/A	CP: N/A RSH: N/A FM: N/A
Local Preparedness Planning	To prepare PCHD to plan for and respond to public health emergencies	1.6%	No	Reduce the number of identified gaps in the 3 Target Capabilities for this grant year by 10% in EACH Target Capability. 2014 Target Capabilities are: Fatality Mgmt (FM)	EOC: 4 EPIW: 14 IS: 3	EOC: 1 EPIW: 3 IS: 0	CP: 4 RSH: 0 FM: 0

				Responder Health and Safety (RSH) Community Preparedness (CP)			
Maternal and Child Health	To improve and promote the overall health of families with young children in Polk County	0.9%	No	Develop and carry out an implementation plan for the Wisconsin Healthiest Families Initiative	Assessment completed in 2012	Logic model & plan created	All plan objectives met
Lead Poisoning Prevention	To prevent lead poisoning among preschool children	0.2%	No	Increase lead tests for eligible WIC children by 25% from 2012 levels	269 tests	300 tests (11.5%)	336 tests
Well Woman Program	To assure access to breast and cervical cancer screening and treatment for low income women aged 35-64 years	0.9%	No	Program will be transitioned to regional model by year end	86 women served	73 women served	35 women served New service model implemented
Immunization Grant	To improve compliance of Polk's preschoolers to benchmark immunizations recommended by the Advisory Committee on Immunization Practices	0.6%	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%.	70.1%	85% (late UTD)	85%
Radon Information Center	To reduce exposure of the public to indoor radon in 4 counties	0.4	No	Increase the percentage of sold radon test kits that were activated to 50%	50.9%	46%	50%

Significant factors affecting 2014 department budget

- Closure of the home care program
- Potential for grant funded program reductions or eliminations due to impact of Affordable Care Act
- Workforce issues including:
 1. A significant segment of the staff eligible to retire
 2. Staff recruitment and retention challenges
 2. Changing practice with focus moving to population health versus clinical services and need to retrain staff to new skillset

**Polk County
2014 Budget**

14 101 PUBLIC HEALTH

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	921,794	915,324	869,518	849,115	725,955
State Aids	4,208	54,588	13,682	3,682	-
Public Charge for Services	1,047,278	813,249	834,604	845,218	141,644
Total Income	1,973,280	1,783,161	1,717,804	1,698,015	867,599
Expenditures					
Personnel	1,758,841	1,744,840	1,588,332	1,536,016	825,418
Operating - 000	(60)	-	-	-	-
Professional Services	91,680	105,252	85,112	75,976	10,678
Supplies & Expenses	92,034	76,850	69,840	66,433	20,827
Fixed Charges	24,292	23,381	23,987	19,290	10,376
Other Grants Contributions	-	150	2,221	300	300
Capital Outlay	9,309	-	-	-	-
Total Expenditures	1,976,096	1,950,473	1,769,492	1,698,015	867,599
Net Revenue and Expenditures	(2,816)	(167,312)	(51,688)	-	-
FTE					
Officials/Administration	3.00	3.00	1.00	1.00	1.00
Professionals	0.60	0.60	10.36	10.25	5.55
Technicians/Para-Professionals	13.23	12.96	8.08	2.75	1.15
Administrative Support	6.30	5.20	3.70	3.90	2.90
Skilled Craft/Service Maintenance	4.86	4.21	-	3.28	0.03
Total	27.99	25.97	23.14	21.18	10.63

**Polk County
2014 Budget**

14 209 BIOTERRORISM

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
State Aids	429,142	316,592	185,406	192,833	167,990
Intergovernmental Revenue	10,100	1,326	4,800	6,753	-
Total Income	439,242	317,918	190,206	199,586	167,990
Expenditures					
Personnel	309,634	166,864	136,230	148,107	120,427
Operating - 000	(873)	19,627	16,518	12,159	12,536
Professional Services	15,632	49,549	3,294	4,375	14,665
Supplies & Expenses	33,830	15,465	9,319	12,736	10,078
Fixed Charges	13,967	15,832	11,594	22,209	10,284
Capital Outlay	29,289	-	-	-	-
Transfers	-	-	-	-	-
Total Expenditures	401,479	267,337	176,955	199,586	167,990
Net Revenue and Expenditures	37,763	50,581	13,251	-	-
FTE					
Professionals	3.00	2.00	1.78	1.70	1.45
Technicians/Para-Professionals	0.50	0.49	-	-	-
Administrative Support	-	-	-	-	-
Total	3.50	2.49	1.78	1.70	1.45

**Polk County
2014 Budget**

14 218 BIRTH TO THREE

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	124,700	108,336	108,302	122,728	122,509
State Aids	97,677	113,986	88,337	88,837	88,837
Public Charge for Services	16,310	12,787	25,678	42,100	54,180
Total Income	238,687	235,109	222,317	253,665	265,526
Expenditures					
Personnel	179,147	180,526	149,523	225,990	166,240
Professional Services	13,076	40,850	73,923	19,522	91,920
Supplies & Expenses	14,937	21,667	3,994	5,980	5,326
Fixed Charges	5,593	2,992	1,928	2,173	2,040
Other Grants Contributions	12	-	-	-	-
Capital Outlay	7,321	-	-	-	-
Total Expenditures	220,086	246,035	229,368	253,665	265,526
Net Revenue and Expenditures	18,601	(10,926)	(7,051)	-	-
FTE	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Officials/Administration					
Professionals	1.00	2.00	2.00	2.00	2.30
Technicians/Para-Professionals	1.76	-	-	-	-
Administrative Support	-	0.25	-	0.80	0.80
Total	2.76	2.25	2.00	2.80	3.10

**Polk County
2014 Budget**

14 221 WIC

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
State Aids	272,785	222,145	201,638	198,123	202,500
Total Income	272,785	222,145	201,638	198,123	202,500
Expenditures					
Personnel	198,904	189,235	167,078	179,219	180,998
Operating - 000	-	-	-	-	-
Professional Services	20,112	21,106	15,781	11,055	11,590
Supplies & Expenses	16,742	7,067	11,631	5,715	6,482
Fixed Charges	308	1,911	2,105	2,134	2,130
Other Grants Contributions	320	-	461	-	1,300
Capital Outlay	9,420	-	-	-	-
Total Expenditures	245,806	219,319	197,056	198,123	202,500
Net Revenue and Expenditures	26,979	2,826	4,582	-	-
FTE	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Professionals	1.30	1.30	1.26	1.36	1.36
Technicians/Para-Professionals	0.20	0.32	0.32	0.10	0.10
Administrative Support	0.65	0.73	1.13	1.20	1.20
Skilled Craft/Service Maintenance	0.40	0.52	-	-	-
Total	2.55	2.87	2.71	2.66	2.66

**Polk County
2014 Budget**

14 222 PRENATAL CARE

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
State Aids	-	1,862	4,120	-	-
Public Charge for Services	34,221	54,656	66,822	63,273	65,210
Total Income	34,221	56,518	70,942	63,273	65,210
Expenditures					
Personnel	51,584	71,485	60,680	59,992	61,763
Operating - 000	58	-	-	-	-
Professional Services	328	61	277	150	150
Supplies & Expenses	1,350	7,912	678	2,181	2,650
Fixed Charges	193	9,708	411	450	647
Other Grants Contributions	550	-	-	-	-
Capital Outlay	541	-	-	-	-
Total Expenditures	54,604	89,166	62,046	62,773	65,210
Net Revenue and Expenditures	(20,383)	(32,648)	8,896	500	-
FTE					
Professionals	0.10	0.10	0.69	0.70	0.70
Technicians/Para-Professionals	0.60	0.60	-	-	-
Administrative Support	0.05	0.05	0.05	0.05	0.05
Total	0.75	0.75	0.74	0.75	0.75

**Polk County
2014 Budget**

14 223 TOBACCO COALITION

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
State Aids	149,047	166,655	194,952	132,157	182,129
Intergovernmental Revenue	12,773	-	-	21,307	-
Total Income	161,820	166,655	194,952	153,464	182,129
Expenditures					
Personnel	106,157	115,158	134,446	116,563	159,901
Operating - 000	15,610	9,860	-	-	-
Professional Services	25,875	22,776	27,194	11,088	14,781
Supplies & Expenses	4,100	3,878	10,328	2,843	5,700
Fixed Charges	4,592	25,279	10,165	1,575	1,247
Other Grants Contributions	137	925	1,000	21,395	500
Capital Outlay	1,817	-	-	-	-
Total Expenditures	158,288	177,876	183,133	153,464	182,129
Net Revenue and Expenditures	3,532	(11,221)	11,819	-	-
FTE					
Professionals	0.6	1.7	1.58	1.65	2.06
Total	0.6	1.7	1.58	1.65	2.06

**Polk County
2014 Budget**

14 224 REPRODUCTIVE HEALTH

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
State Aids	48,018	45,537	45,537	45,537	45,537
Public Charge for Services	197,787	183,160	177,627	178,706	179,857
Other Financing Sources	-	-	-	25,000	-
Total Income	245,805	228,697	223,164	249,243	225,394
Expenditures					
Personnel	139,872	161,209	157,651	160,823	164,843
Professional Services	2,491	2,840	3,095	10,925	10,751
Supplies & Expenses	58,163	45,059	43,081	49,865	46,650
Fixed Charges	816	2,511	2,518	2,630	3,150
Capital Outlay	625	55,847	-	25,000	-
Transfers				25,000	
Total Expenditures	201,967	267,466	206,345	274,243	225,394
Net Revenue and Expenditures	43,838	(38,769)	16,819	(25,000)	-
FTE					
Professionals	1.0	1.0	1.50	1.50	1.50
Technicians/Para-Professionals	0.5	0.4	-	-	-
Administrative Support	0.6	0.8	0.80	0.80	0.80
Total	2.1	2.2	2.30	2.30	2.30

**Polk County
2014 Budget**

14 226 IMMUNIZATION

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	5,425	1,704	-	-	-
State Aids	1,331	10,615	-	-	-
Public Charge for Services	48,605	52,120	48,492	52,920	48,581
Other Financing Sources	-	-	-	-	-
Total Income	55,361	64,439	48,492	52,920	48,581
Expenditures					
Personnel	40,531	22,993	27,049	26,014	24,094
Professional Services	4,558	1,797	2,811	3,035	2,333
Supplies & Expenses	24,977	22,958	22,466	23,343	21,624
Fixed Charges	42	310	611	528	530
Capital Outlay	128	-	-	-	-
Total Expenditures	70,236	48,058	52,937	52,920	48,581
Net Revenue and Expenditures	(14,875)	16,381	(4,445)	-	-
FTE					
Professionals	-	-	0.26	0.23	0.20
Technicians/Para-Professionals	0.5	0.5	-	-	-
Administrative Support	0.1	0.1	0.10	0.10	0.10
Total	0.6	0.6	0.36	0.33	0.30

**Polk County
2014 Budget**

14 227 CONSOLIDATED CONTRACT

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
State Aids	64,844	61,763	57,702	60,632	59,569
Total Income	64,844	61,763	57,702	60,632	59,569
Expenditures					
Personnel	48,483	57,410	51,670	52,669	50,374
Operating - 000	-	-	-	-	-
Professional Services	7,794	5,240	3,488	2,410	5,310
Supplies & Expenses	211	4,128	927	5,155	3,265
Fixed Charges	-	528	439	398	620
Other Grants Contributions	1,562	-	-	-	-
Capital Outlay	195	-	-	-	-
Total Expenditures	58,245	67,306	56,524	60,632	59,569
Net Revenue and Expenditures	6,599	(5,543)	1,178	-	-
FTE	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Professionals	-	-	0.67	0.72	0.64
Technicians/Para-Professionals	0.55	0.58	0.02	-	-
Administrative Support	0.10	0.12	-	-	-
Total	0.65	0.70	0.69	0.72	0.64

**Polk County
2014 Budget**

14 228 ENVIRONMENTAL

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	5,500	-	-	-	-
Public Charge for Services	150,398	182,605	182,957	178,843	180,560
Other Financing Sources	-	-	-	27,307	2,216
Total Income	155,898	182,605	182,957	206,150	182,776
Expenditures					
Personnel	130,443	139,907	140,265	143,144	146,972
Professional Services	6,151	8,140	9,536	7,675	9,250
Supplies & Expenses	14,479	23,778	16,094	13,347	14,849
Fixed Charges	14,056	14,199	14,775	16,984	11,705
Other Grants Contributions	627	-	-	-	-
Capital Outlay	1,044	-	-	25,000	-
Transfers				(27,307)	
Total Expenditures	166,800	186,024	180,670	178,843	182,776
Net Revenue and Expenditures	(10,902)	(3,419)	2,287	27,307	-
FTE					
Professionals	0.95	0.94	0.94	1.00	1.00
Technicians/Para-Professionals	1.00	1.00	-	-	-
Administrative Support	-	-	1.00	1.00	1.00
Total	2.0	1.94	1.94	2.00	2.00

**Polk County
2014 Budget**

14 229 RADON

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
State Aids	7,635	7,635	7,635	8,135	8,135
Total Income	7,635	7,635	7,635	8,135	8,135
Expenditures					
Personnel	5,333	5,593	5,765	5,555	5,694
Professional Services	1,160	1,121	860	1,255	1,205
Supplies & Expenses	2,193	867	945	1,270	1,171
Fixed Charges	-	54	65	55	65
Total Expenditures	8,686	7,635	7,635	8,135	8,135
Net Revenue and Expenditures	(1,051)	-	-	-	-

FTE	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Professionals	0.05	0.06	0.07	-	-
Total	0.05	0.06	0.07	-	-

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	2012 baseline	2013 prelim	2014 target
Recording and filling documents	Preservation of the public record through technology; commitment to service excellence	100%	Yes	Number of real estate documents recorded	13,615	12,127	13,000*

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

**Polk County
2014 Budget**

08 101 REGISTER OF DEEDS

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	(37,368)	(24,940)	(27,444)	(31,414)	(31,278)
Other Taxes	70,477	70,184	83,141	60,000	60,000
Public Charge for Services	236,525	339,143	368,964	280,000	280,000
Other Financing Sources	-	-	-	91,634	16,192
Total Income	269,634	384,387	424,661	400,220	324,914
Expenditures					
Personnel	238,074	247,623	248,310	254,978	261,779
Professional Services	4,515	53,355	27,099	54,535	55,285
Supplies & Expenses	6,285	6,956	7,031	7,873	7,850
Fixed Charges	1,188	1,188	1,188	1,200	-
Capital Outlay	10,647	-	-	81,634	-
Total Expenditures	260,709	309,122	283,628	400,220	324,914
Net Revenue and Expenditures	8,925	75,265	141,033	-	-
FTE					
Officials/Administration	1.0	1.0	1.0	1.0	1.0
Administrative Support	3.0	3.0	3.0	3.0	3.0
Total	4.0	4.0	4.0	4.0	4.0

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	2012 baseline	2013 target	2014 target
Tax calculation, billing, settlement and fund distribution	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%
Cash management	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
Tax deed process	To collect delinquent taxes or foreclose on the property per statutes if collection impossible.	15%	Partial	Amount of delinquent taxes	\$4,391,865	\$4,200,000	\$4,000,000

<i>Program</i>	<i>Goal</i>	<i>Share of Resources</i>	<i>Mandated</i>	<i>Performance measure</i>	<i>2012 baseline</i>	<i>2013 target</i>	<i>2014 target</i>
Other financial services	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 2014 department budget

- Increased number of questions and calls regarding the payment of taxes and developing payment plans.
- Improvement in real estate market and delinquent tax payment

**Polk County
2014 Budget**

09 101 TREASURER

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	170,934	120,211	115,057	99,624	99,760
Other Taxes	-	-	94	100	100
State Aids	87,317	91,546	114,123	110,350	108,000
Fines & Forfeitures	54,285	45,540	40,095	42,000	38,000
Public Charge for Services	3,169	3,388	582	100	100
Miscellaneous Revenue	4,600	-	-	100	11,392
Total Income	320,305	260,685	269,951	252,274	257,352
Expenditures					
Personnel	187,635	183,456	175,662	178,761	187,622
Operating - 000	19,218	-	732	-	-
Professional Services	27,262	16,775	13,672	17,755	20,610
Supplies & Expenses	53,491	45,651	43,333	49,878	43,210
Fixed Charges	1,164	2,519	3,038	2,880	2,880
Other Grants Contributions	755	4,945	2,770	3,000	3,030
Capital Outlay	2,175	-	-	-	-
Total Expenditures	291,700	253,346	239,207	252,274	257,352
Net Revenue and Expenditures	28,605	7,339	30,744	-	-
FTE					
Officials/Administration	1.0	1.0	1.0	1.0	1.0
Administrative Support	2.6	2.0	2.0	2.0	2.0
Total	3.6	3.0	3.0	3.0	3.0

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	2012 baseline	2013 target	2014 target
Federal Veteran Benefits	100% assistance provided to all qualified veterans	85%	State Ch 45	Claims performance:	217	200	200
State Veteran Benefits	100% assistance	100%	State Ch 45	State Eligibility:	20	20	20
				ANV Grants:	10	10	10
				CVSO Grants:	\$15,020.45	\$15,000.00	\$15,000.00
County Veteran Benefits	100% assistance	5%	State Ch 45	Vet Transports:	400	400	400
				Emergency grants:	\$1,800.00	\$1,800.00	\$1,800.00
				Care of veteran graves:	\$1,204.00	\$1,300.00	\$1,400.00

Significant factors affecting 2014 department budget

1. Reduction of State benefits eligibility
2. Reduction in returning veterans due to scale back of military presence
3. Ongoing veteran transportation issues including increase in VA clinic outreach
4. Annual CVSO Grant at \$10,000 until Polk population increases to 45,500 or more... Then up to \$11,500.00

**Polk County
2014 Budget**

18 101 VETERAN SERVICE OFFICE

SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
General Property Tax	134,858	138,486	136,452	139,419	145,421
State Aids	11,500	21,742	15,036	15,000	15,000
Other Financing Sources	-	-	-	-	-
Total Income	146,358	160,228	151,488	154,419	160,421
Expenditures					
Personnel	122,908	126,609	125,139	127,951	130,588
Operating - 000	4,086	-	-	-	-
Professional Services	1,158	1,946	1,931	2,300	2,448
Supplies & Expenses	5,000	6,808	6,113	6,318	9,535
Other Grants Contributions	9,048	16,333	15,578	17,850	17,850
Capital Outlay	800	-	-	-	-
Transfers	-	-	999	-	-
Total Expenditures	143,000	151,696	149,760	154,419	160,421
Net Revenue and Expenditures	3,358	8,532	1,728	-	-
FTE					
Officials/Administration	1.0	1.0	1.0	1.0	1.0
Administrative Support	1.0	1.0	1.0	1.0	1.0
Total	2.0	2.0	2.0	2.0	2.0

Supplementary Materials



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)
2004	43,584	23,056	22,248	5.5	1,177,236	27,011	458.6
2005	44,014	23,522	22,729	5.2	1,215,112	27,607	437.3
2006	44,367	23,980	22,929	5.7	1,246,994	28,106	472.1
2007	44,318	24,334	22,810	6.1	1,314,778	29,667	468.8
2008	44,331	24,298	22,631	5.8	1,375,320	31,024	472.2
2009	44,376	24,642	21,840	10.5	1,359,861	30,644	443.5
2010	44,178	24,248	21,434	9.8	1,394,775	31,572	456.2
2011	44,244	24,305	21,750	8.4	1,459,689	32,992	476.7
2012	44,241	24,329	21,880	8	1,505,887	34,038	482.9
2013	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

Ten Highest-Ranked Programs by Importance and 2014 Initiatives

Ranking	Program	2014 Initiative
1	Administration: Public Financial Management	Initiative to consolidate financial reporting with GAM and Human Services; increased in-house audit preparation
2	County Clerk: Election Administration	\$1,000 additional funding for election materials
3	Administration: General Management and Board Support	\$7,500 set aside for Board technology improvements including possible agenda management system or hardware upgrades
4	Corp Counsel: Child Support	Increased funding for training and development
5	Law Enforcement: Emergency communication & management	Initial funding for technology improvement planning in Administration budget including next generation 911
6	Veteran Services	Public outreach initiative incorporated in the budget
7	Corporation Counsel	Funding for intern to assist with policy and ordinance codification
8	District Attorney: Criminal cases	Additional funding for support staff
9	Buildings: Building Maintenance	Potential for internal loan for energy efficiency projects
10	Law Enforcement: Field services	Internal loan for water patrol

Five Lowest-Ranked Programs by Importance and 2014 Initiatives

Ranking	Program	2014 Initiative
38	Land Information: Planning	Greater assignment of resources to ordinance rewrite in 2013-14
39	Public Health: Home Care	Program closing
40	Golden Age Manor	No levy support in the 2014 budget
41	Information Center	Program to be reviewed in 2014
42	West Central Regional Planning	No change possible until 2014

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

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

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

To interpret the program logic in a 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.⁶

⁶ For more information on logframes, see Dana Frey, *Making measures meaningful: The logical framework approach*, Government Finance Review, October 2013, pp. 63-67

Annex D: Relevant fiscal policies

Policy 880, Budget Preparation and Execution (Adopted 7/19/2011)

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.

Relevant fiscal policies

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 (Adopted 5/22/2012)

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.

Relevant fiscal policies

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:

Relevant fiscal policies

- 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 manger 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.

Policy 920, Fund Balance (Adopted 5/20/2008)

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%⁷ 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.

⁷ Interpreted by the Finance Committee as unassigned General Fund balance as a percentage of General Fund expenditures as reported in the annual audit

Annex E: Glossary

2012 ACTUAL - This entry reflects the actual County expenditures and personnel complement for that year.

2013 BUDGET - This entry on the budget pages details the budget and personnel complement as approved by the County Board on November 13, 2012 (year end “Actual” numbers are not yet available).

2014 BUDGET - This entry on the budget pages details the budget and personnel complement as approved by the County Board on November 12, 2013.

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.

BRIDGE AID – See Town Bridge Aid

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 for purposes of the capital improvement program and plan. Note that capital expenditures of \$5,000 or more are incorporated in the annual budget under capital expenditures.

CAPITAL IMPROVEMENT PROGRAM - A five year plan for capital expenditures; the 2014 amount is incorporated in the annual budget.

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

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.

Glossary

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 as the County Board has no jurisdiction over the levy amount (presuming it is set at the minimum, which has been the case) and the County does not receive any of the revenue.

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 165

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.

Glossary

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). A PASER rating of 7.0 is considered to be of good quality, needing only minor 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 is a consequence 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.

TOWN BRIDGE AID – A levy on behalf of the County's towns for bridge/culvert repair and replacement. Not considered part of the general Polk County levy as the County Board has no jurisdiction over the levy amount and the County does not receive any of the revenue.

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 F: Revenue estimation methodology

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

The stock of arrears in delinquent property taxes has been very high in historical terms. Prior to the 2007-09 recession, the stock of arrears in delinquent taxes was approximately \$2.5 million in any given year; that jumped to about \$4.5 million in 2010-11. With the recovery of the housing market, it is predicted that this amount will again return to just over \$2.5 in the next two to three years based on 2013 repayment rates (approximately \$1 million was received in 2013 through sales of tax forfeit property and direct payments of delinquent taxes). This will have the effect of substantially increasing unassigned fund balance (as shown in Table 2, following) with consequences especially for future budgeting.

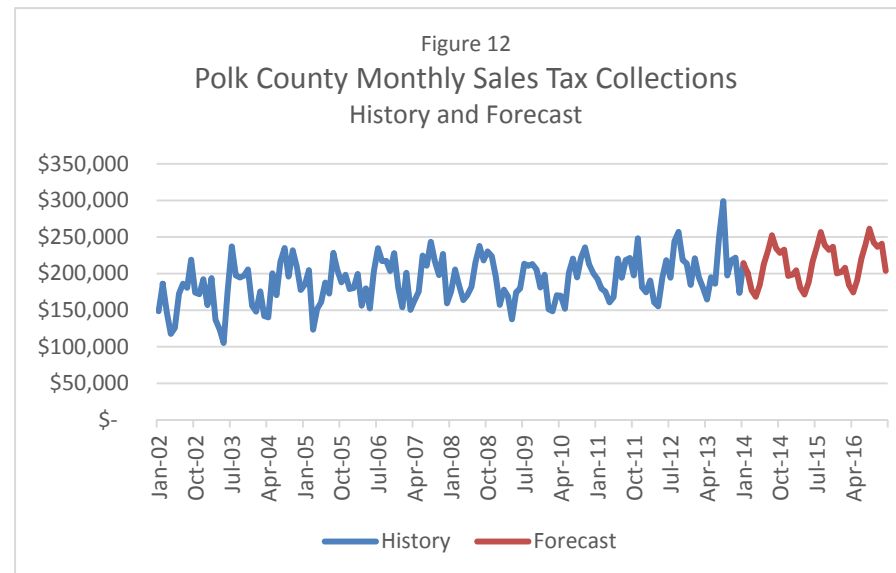
Public charge for services, the second-largest revenue source, consists of a variety of revenues, with the largest share, about three fourths of the total, revenue received by the County's nursing home, Golden Age Manor. That revenue itself is a mixture of Medical Assistance, Medicare, insurance and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

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

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

The sales tax is the only other single revenue exceeding \$1 million. This revenue is forecast using the County's own time-series analysis model run using the Census Bureau's X-13 seasonal adjustment model. This model analyzes seasonal patterns and both short and long term trends to estimate collections over the next year⁸; the results are compared to forecasts from outside agencies such as the Wisconsin Counties Association and University of Wisconsin – Extension for plausibility. Figure 12 shows history and forecast for collections; note the extreme seasonality.

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



⁸ Technically, the model is an autoregressive integrated moving average [ARIMA], or Box-Jenkins model of the form (0 1 1) (0 1 1) (or more technically still, an IMA model as there is no autoregressive component). Note that, although the series appears to possibly be non-stationary, tests for stationarity were successful.

**Annex G: Assessment of Public Financial Management in Polk County using the Public Expenditure and Financial Accountability
(PEFA) Public Financial Management (PFM) Performance Framework
Calendar Year 2012**

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	A				<u>A</u>	In no year did expenditure outturn exceed 5% of original budget.
PI-2	Composition of expenditure outturn compared to original approved budget	M1	B				B	Composition variance exceeded 5% in all three years largely due to human service overruns.
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	C				<u>C</u>	Although there is some improvement, a few expenditures are still not allocable according to the required chart of accounts due to use of 000 accounts
PI-6	Comprehensiveness of information included in budget documentation	M1	A				A	Meets 7 of the 9 listed information benchmarks
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 over 90% are included in budget documentation
PI-8	Transparency of inter-governmental fiscal relations	M2	A	A	A		<u>A</u>	Pass through allocations defined early in the budget process. 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.
PI-10	Public access to key fiscal information	M1	A				A	Seven of the eight information requirements (for SNGs) are met, all except contract publication and including preparation and availability of a fee schedule and schedule of services provided (by program).

Underlining shows grade increase from 2011 assessment

PFM Assessment

C. BUDGET CYCLE								
C(i) Policy-Based Budgeting								
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	C	A	C	C	C+	Two years of forward estimates are provided; although debt sustainability analysis is undertaken, there are weak linkages to sectoral strategies for investment or planning purposes
C(ii) Predictability and Control in Budget Execution								
PI-13	Transparency of taxpayer obligations and liabilities	M2	B	B	A		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	C		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. No formalized audit plan for major taxes.
PI-15	Effectiveness in collection of tax payments	M1	A	A	A		<u>A</u>	Arrears due to housing market conditions and overall economic situation have declined and collection exceeds 90%.
PI-16	Predictability in the availability of funds for commitment of expenditures	M1	B	A	A		B+	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.
PI-20	Effectiveness of internal controls for non-salary expenditure	M1	A	A	A		<u>A</u>	Clear controls and procedures for procurement and enforced virement rules. Rule compliance high, with almost no use of emergency rules
PI-21	Effectiveness of internal audit	M1	C	C	C		C	Very limited internal audit capacity due to staffing and other resource limitations

Underlining reflects grade increase from 2010 assessment

PFM Assessment

C(iii) Accounting, Recording and Reporting								
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 auditor
C(iv) External Scrutiny and Audit								
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; 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 two-year forward estimate beginning in 2013); 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
D. DONOR PRACTICES								
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

Underlining reflects grade increase from 2010 assessment

A Citizen's Guide to the Polk County Budget



Calendar Year 2014

Contents:

A report on county performance	2
The 2014 budget	2-3
Challenges and opportunities	4
Contact us	4

About Polk County

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

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



Quick facts:

Land area: 956 square miles
Number of lakes: 437
Population (2013 estimate): 44,213
Housing units (2013 estimate): 24,360
Median household income: \$47,860
Unemployment rate (Oct. 2013): 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, 6 county parks, a recycling center, and manages 17,144 acres of county forest. The county does so through the efforts of 561 employees organized into 22 departments and funded by a \$56 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	2013 actual	2014 plan
 Economic development	Promote the agricultural industry	Demand for agricultural lime products, tons	65,000	70,000
	Encourage and develop tourism and local business	Sales tax collections in Polk County	\$2.35m	\$2.50m
 Quality education	Provide educational opportunities to preserve links to the past	Schools participating in the Polk County Museum program	5 of 8	5 of 8
Land use practices	Support land uses that grow a strong economy	Percentage of parcel map completed	84%	88%
	Safeguard public and environmental health	Number of public beaches monitored weekly for safety	5	5
Transportation	Recreational trail development and maintenance	Miles of recreational trails	488	488
Quality of life	Maintain and improve the road system	Pavement quality index (7 = isolated cracks)	6.9	7.0
	Safeguard public and environmental health	High school students who smoke	12.8%	11.0%
	Prosecute those who commit crimes	Number of cases prosecuted	1,877	1,914

The 2014 Budget: Where Your Tax Dollar Goes

				
All Other Services \$0.08	Highways \$0.14	Debt Service \$0.19	Health & Human Services \$0.23	Law Enforcement & Courts \$0.36

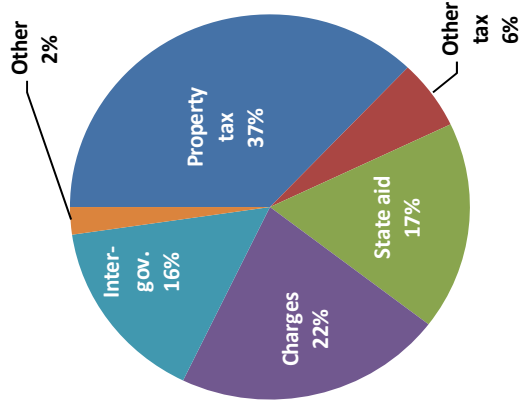


Did you know?
In the winter of 2012-2013, the Polk County Highway Department plowed 190,000 lane miles of road. That's like driving around the world eight times!

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

2014 Revenues



Resources	2013 Budget	2014 Budget
Fund Balance Use	669,743	0
Revenues		
General Property Tax	20,989,554	20,984,004
Other Taxes	3,176,220	3,326,220
State Aids	8,773,008	9,975,390
Public Charge for Services	13,392,418	12,325,688
Intergovernmental Revenue	8,350,248	8,838,186
Other Revenue	874,505	813,442
Other Financing Sources	891,863	517,379
Total Resources	56,447,816	56,780,327

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	2013 Budget	2014 Budget
Personnel	29,387,191	29,394,854
Professional Services	13,134,692	13,527,354
Supplies & Expenses	6,651,598	6,286,573
Fixed Charges	962,583	917,229
Debt Service	4,216,439	4,207,976
Capital Outlay	1,063,806	613,104
Other	1,701,250	1,465,285
Total Expenditures	57,117,559	56,412,375

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

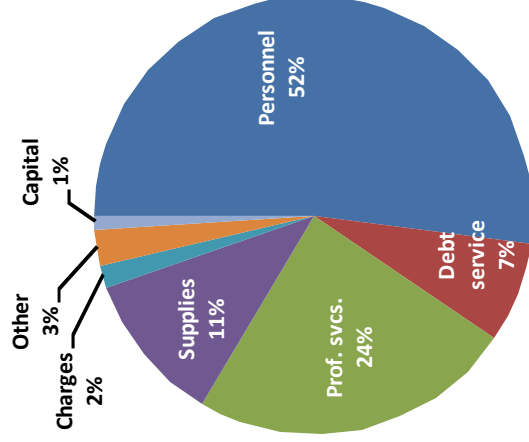
Capital Outlay: Road grader for Highway Department

Other: Direct payments to indigents

Note: The County's home care program closed in 2014, reducing both revenues and expenditures by \$900,000.

Did you know?
The Polk County Veteran's Service Office helped the County's veterans obtain \$5.7 million in new benefits in 2012!

2014 Expenditures



Looking To The Future

Polk County enjoys a strong competitive advantage due to its location adjacent to a major metropolitan area, skilled workforce, and natural resources. The local economy continues to show substantial improvement: in housing values, retail sales and employment. Health care has become a major and growing industry in Polk County, now accounting for over one-fourth of the total payroll and one-fifth of total employment, up from one-sixth just a few years ago. However, manufacturing continues to dominate the County's economy, accounting for 37 percent of total payroll.

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

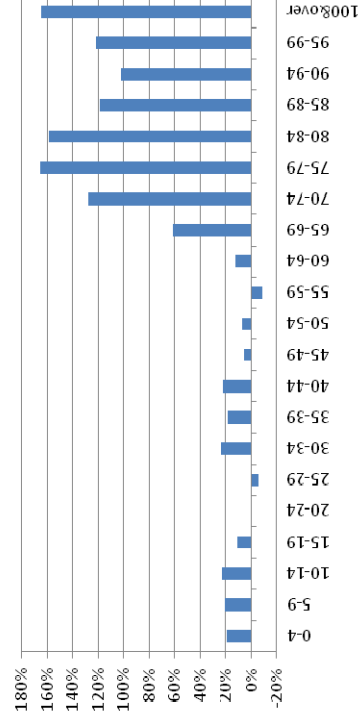
Despite these issues, Polk County has and will continue to be financially responsible, with balanced budgets and realistic reserves. We are in the midst of a conscious transition to a smaller, more flexible and efficient government, one planning its own future. Citizen participation in helping our government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

Did you know?

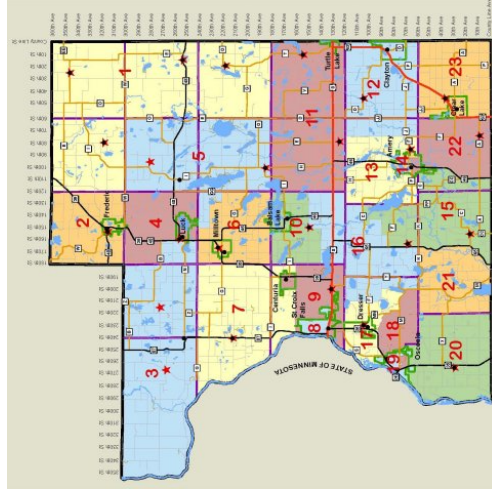
Each year Polk County distributes an average of \$148,000 of state funds to landowners for conservation practices, protecting lakes, rivers, streams, and drinking water

Change in Population by Age Group, 2010 - 2035

Polk County



Polk County is proud to have received a Certificate of Excellence in Citizen-Centric Reporting from the Association of Government Accountants.



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 Stroebel
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.	Joseph Demulling
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 or email deptadmin@co.polk.wi.us

Annex I: 2014 approved budget resolution

Resolution No. 41 - 2013

Resolution to Adopt the Polk County Operating and Capital Budget for the Calendar Year 2014 and To Set the 2014 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, 2014; 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 2014 budget by the County Board at its meeting of September 10, 2013; and

WHEREAS, as part of the proposed 2014 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 15, 2013; and

WHEREAS, the Polk County Board of Supervisors did publish for public review a summary of the proposed 2014 budget and did notice and conduct a public hearing on the proposed 2014 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 2014 and the Polk County Board of Supervisors accepted the report on November 12, 2013, which sets the Equalized Value of Polk County for taxing purposes at \$3,970,704,700 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 2014 is in compliance with Wisconsin Statute Sections 59.605 and 66.0602; and

WHEREAS, the Polk County Budget for the Calendar Year 2014 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 2014 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 2014 Operating and Capital Budget of the County of Polk, in the amount of \$56,338.549 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 2014 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 2014 as designated in the Operating and Capital Budget for calendar year 2014.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors directs that all appropriations for 2013 shall lapse to the general fund as undesignated fund balance at the end of calendar year 2013 and that any other fund balance determined to exist at the end of 2013 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 Rule 54.

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

BE IT FURTHER RESOLVED that, notwithstanding any other policy to the contrary, the Polk County Board of Supervisors adopts the submitted departmental staffing plans and authorizes for calendar year 2014 those positions and the corresponding expenditures identified in said staffing plans and that any position not so identified will be considered eliminated from the 2014 department budget.

BE IT FURTHER RESOLVED that the 2014 fee schedule as incorporated in the 2014 budget is hereby adopted, including rentals for the use of County-owned property.

BE IT FURTHER RESOLVED that Wisconsin State taxes, in conformity with and as provided in Wisconsin Statute Section 70.58, be levied in the amount of \$693,233 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 2014, as follows:

A. County Levy:

1. General County Operations:	\$ <u>16,816,028</u>
2. Debt Levy:	\$ <u>4,167,976</u>
Total 2014 County Levy	\$ <u>20,984,004</u>

B. State Required Levy on Behalf of Other Agencies

3. Town Bridge Construction:	\$ <u>-0-</u>
4. Library Support – Act 150:	\$ <u>559,915</u>

Budget resolution

Total 2014 Levy, All Purposes:

\$ 21,543,919

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 a portion of the unassigned fund balance as of December 31, 2013, be allocated as follows:

1. \$ 65,000 assigned to a reserve for employee retirement expenses; and
2. \$ 18,469 transferred to the clerk of court.

BE IT FURTHER RESOLVED that a trust fund be established into which aid paid under Wisconsin Statutes sec. 85.21 is to be retained for the purchase or maintenance of transportation equipment subject to the conditions of chapter Trans 1 of the Wisconsin Administrative Code.

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

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

BE IT FURTHER RESOLVED that Polk County Board of Supervisors authorizes the Parks, Buildings and Solid Waste Director to act on its behalf to submit an application to the Department of Natural Resources for financial assistance under Wisconsin Statutes sec. 287.23 and Wisconsin Administrative Code chapters NR 542, 544 and 549, to sign necessary documents and to submit a final report.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors authorizes the Parks, Buildings and Solid Waste Director or her/his designee to act on behalf of the County of Polk to submit an application to the State of Wisconsin Department of Natural Resources for any financial aid that may be available and incorporated in this budget, to submit reimbursement claims along with necessary supporting documentation within six months of project completion date, to submit necessary signed documents and to take necessary action to undertake, direct and complete the approved project.

BE IT FURTHER RESOLVED that the County of Polk will comply with state or federal rules for the programs to the general public during reasonable hours consistent with the type of facility; and will obtain from the State of Wisconsin Department of Natural Resources or the National Park Service, as appropriate, approval in writing before any change is made in the use of the project site.

BE IT FURTHER RESOLVED that the Board of Supervisors of Polk County requests grant funding and assistance available from the Wisconsin Department of Natural Resources under the Aquatic Invasive Species Control Grant Program, the Lake Management Grant Program, and the Lake Protection and Classification Grant Program and hereby

authorizes the Director of the Polk County Land and Water Resources Department to act as grant administrator on behalf of Polk County to submit an application to the State of Wisconsin for financial aid for aquatic invasive species control purposes, lake planning purposes, and lake protection purposes; to sign necessary documents; to take necessary action to undertake, direct, and complete an approved aquatic invasive species control grant, an approved lake planning grant and an approved lake protection grant; and to submit reimbursement claims along with necessary supporting documentation within six months of project completion date.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors affirms that Polk County will meet the obligations under any aquatic invasive species control grant, lake planning grant, and lake protection grant including timely publication of results and compliance with state rules for the program, and will meet the financial obligations under the grant including the prompt payment of the required County's commitment to the project costs of 25 to 33 percent depending on the program.

BE IT FURTHER RESOLVED that, pursuant to Wisconsin Statutes sec. 66.0303(1)(b), the Polk County Board of Supervisors authorizes the extension of an intergovernmental contract for medical examiner services between Polk County and Anoka County, Minnesota, for 2014 and directs the Polk County Medical Examiner to execute and administer said contract on behalf of Polk County.

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 12, 2013, 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. 41 - 13: Resolution To Adopt the Polk County Operating and Capital Budget for the Calendar Year 2014 and To Set the 2014 Tax Levy, by a majority vote.

Attachment 2: Polk County 2014 Comprehensive Fee Schedule

Department	Type of Fee	2013 Fee Rate	2014 Fee Rate
Aging	Meal Donation/per Meal	4.00	4.00
	Mileage co-pay Veterans	0.55	30.00
	Mileage co-pay Non Veterans		
	0-10 miles		6.00
	11-20 miles		10.00
	21-50 miles		15.00
	51-75 miles		20.00
	76-100 miles		25.00
	101-125 miles		30.00
	126-150 miles		35.00
Buildings	151-175 miles		38.00
	176-200 miles		40.00
	200 + miles		40 plus 10 cents per mile over 200 miles
	Endeavors utilities and lease costs		
	CESA	34,800.00	34,800.00
	Attorney Fees	.18% janitor fee	.25% janitor fee
	Child Support	300.00	300.00
	County	35.00	35.00
	Clerk		
	Marriage License Fee	80.00	80.00
District Attorney	Marriage Waiver Fee	10.00	10.00
	Passport Application Fee	25.00	25.00
	Passport Photo Fee	9.95	9.95
	Temp. Plat Fee Counter Fee (set by State)	5.00	5.00
	DMV Tabs & Plates per Application (Set by TriVIn)	17.80	17.80
	Large Assembly Permits (fee per day)	100.00	100.00
	SVRS Support Fees		
	Population 1-599	300.00	300.00
	Population 600-999	400.00	400.00
	Population 1000-1499	500.00	500.00
Extension	Population 1500-1999	600.00	600.00
	Population 2000-2999	700.00	700.00
	Any Special Election plus \$.25 per eligible voter	100.00	100.00
	Restitution Surcharge - percentage of total	10%	10%
	DIOC Fee	100.00	150.00
	Discovery Photocopies		
	State Public Def per page	0.20	0.20
	Private Bar per page	0.50	0.50
	Discovery CD/DVD		
	State Public Def each	5.00	5.00
GAM	Private Bar each	10.00	10.00
	Discovery VHS		
	State Public Def each	5.00	5.00
	Private Bar each	5.00	5.00
	Discovery Cassette Tapes		
	State Public Def each	5.00	5.00
	Private Bar each	5.00	5.00
	101-06-46110		
	Discovery Photograph Reprints		
	State Public Def each max for 5x7 smaller	0.50	0.50
Highway	State Public Def each max for 5x7 larger	1.00	1.00
	Private Bar each any size	2.00	2.00
	Discovery Counter Copies		
	State Public Def each	0.20	0.20
	Private Bar each	2.00	2.00
	Polk-St. Croix-Pierce Leadership Academy/person	250.00	299.00
	Workshops/person	10.00	10.00-30.00
	Land Use Tour	50.00	50.00
	Pesticide Applicator Training/person	30.00	35.00
	Annual Bee (\$1.00 a yard, maximum of \$5.00)	1.00	1.00
GAM	Family Living - Divorce Education/person	25.00	30.00
	Bulletins	price on back	price on back
	Semi-private Rooms for Skilled Care/per day	211.00	211.00
	Private Rooms for Skilled Care/per day	226.00	226.00
	Alzheimer's Unit for Semi-Private Rooms/per day	220.00	220.00
	Alzheimer's Unit for Private Rooms/per day	235.00	235.00
	Access Permit		
	Housing Developments	500.00	515.00
	Residential	285.00	295.00
	Field Access	175.00	180.00
Highway	Minor Modifications	50.00	55.00
	Utility Permit		
	Projects under \$5,000	50.00	N/A
	\$5,001 - \$100,000	150.00	N/A
	\$100,001 - 1,000,000	300.00	N/A
	* \$1,000,000 +	500.00	N/A
	Basic Permit		
	Open Cut Pavement (per cut)		50.00
	Bore Pre-& Post-Inspections (per boring)		250.00
	Trenching in excess of 1320 ft (per 1000 LF)	100.00	100.00
Highway	Construction Improvement at Hwy intersections	200.00	200.00
	Oversize Load		
	Single Trip	25.00	25.00
	Multiple Trips	100.00	100.00
	Housemoving Permit	50.00	50.00

Department	Type of Fee	2013 Fee Rate	2014 Fee Rate
Human Services	Psychiatric Services/hr	250.00	300.00
	Mental Health Nursing Services/hr	75.00	75.00
	Intake and Psychotherapy (Masters Level Clinician)/hr	120.00	150.00
	Intake and Psychotherapy (Bachelors Level Clinician)/hr	110.00	150.00
	Group Therapy/hr	50.00	50.00
	OWI Assessment (Self-pay in advance, No Sliding Fee)/hr	275.00	300.00
	Court Ordered AODA Assessment (Self-pay in advance, No Sliding Fee)/hr	220.00	250.00
	Voluntary AODA Assessment/hr	220.00	250.00
	Intake and Counseling (Masters Level Clinician)/hr	120.00	150.00
	Intake and Counseling (Bachelors Level Clinician)/hr	110.00	150.00
	Group Sessions/hr	50.00	50.00
	Case Management/CSP	75.00	100.00
	Standard UA Test	10.00	20.00
	Alcohol Test	30.00	30.00
	Marijuana Test	30.00	60.00
	Add oxydone to any of the above		5.00
	Pit Inspection	600.00	619.00
	Nonmetallic Mining Reclamation		
	1-5 acres	175.00	180.00
	6-10 acres	350.00	361.00
Land & Water	11-15 acres	525.00	541.00
	16-25 acres	700.00	722.00
	26-50 acres	810.00	835.00
	51+ acres	870.00	897.00
	New Mine Reclamation Plan Review Fee	500.00	516.00
	Expedited New Mine Reclamation Plan Review Fee	2,000.00	2,062.00
	Reclamation Plan Review Fee Hard Rock Quarry Mine and Frac Sand Mine (zoned)	8,000.00	8,248.00
	Reclamation Plan Review Fee Hard Rock Quarry Mine and Frac Sand Mine (unzoned)	12,000.00	12,372.00
	Strom Water Erosion Control		
	Misc. grading/filling or building, etc.	250.00	258.00
	Multi-family residences (3 or more units)	200+25/unit	206+26/unit
	Subdivisions or 1-2 family condo units	400+35/lot	412+36/lot
	Commercial, retail, industrial, mfg, bldgs	600+100/acre>2	619+103/acre>2
	Golf Courses	500+20/acre >120 acres	516+21/acre >120 acres
	Utilities	0.15	0.16
	Conservation Materials Fabric/ft	2.50	2.84
	Conservation Materials Mulcher /hr	50.00	52.00
	Cons. Fees From Other Counties	wages & benefits	wages & benefits + 8%
	LWRD Revenue From Townships	wages & benefits	wages & benefits + 8%
	LWRD Contracted Services	wages & benefits	wages & benefits + 8%
Land Information	Tree Sales		
	Balsam Fir	1.08	1.08
	White Pine	1.08	1.08
	American Larch (Tamarack)	1.08	1.08
	Sugar Maple	1.08	1.08
	Bur Oak	1.08	1.08
	Green Ash	1.08	1.08
	Black Walnut	1.08	1.08
	Highbush Cranberry	1.08	1.08
	Snowberry	n/a	1.08
	Plum Trees	n/a	10.00
	Apple Trees	10.00	10.00
	Conventional Septic Tank Fee	425.00	440.00
	Holding Tank Septic Fee	600.00	620.00
	In-Ground Pressure, Mound, Experimental System	425.00	440.00
	Sanitary Inspection	250.00	250.00
	Wis. Fund Grant Application for Sewer System Replacement	125.00	125.00
	Land Use		
	Houses, Commercial, Special Exceptions, Signs	375.00	390.00
	Additions to Dwellings	250.00	260.00
	Accessory Buildings	150.00	155.00
	Grading/Filling after-the-fact	1,050.00	1,100.00
	Temporary Permit	200.00	210.00
	Run-off Rating Review	100.00	100.00
	Removal of vegetation in buffer zone, Landscaping	50.00	50.00
	Telecommunication Tower Condition Use Permit	2,100.00	2,100.00
	Permit for Wireless Comm. Facility	350.00	350.00
	Biennial Report fee (telecomm. Towers)	200.00	225.00
	Plat Review / per lot - Preliminary Plat	600, +50/lot	600, +50/lot
	Plat Review / per lot - Final Plat	600.00	600.00
	Minor Plat Certified Survey Map	400.00	400.00
	Subdivision Ord / WUA Land Records Fees/document	6.00	6.00
	Subdivision Ord / WUA Land Records internet /document	2.00	2.00
	Subdivision Ord / Base Mapping/parcel	11.00	11.00
	Hearings - Committee	500.00	500.00
	Hearings - Board of Adjustment	500.00	500.00
	GIS Mapping Fees		
	Plotted - Drawing or Aerial Photos, etc...		
	8 1/2" X 11"	5.00	5.00
	11" X 17"	7.50	7.50
	18" X 18" or 16" X 21"	12.00	12.00
	24" X 24"	15.00	15.00
	30" X 30" or 21" X 33"	20.00	20.00
	36" X 36" or 33" X 43"	35.00	35.00
	Laser Printer (8 1/2" X 11" - 8 1/2" X 14" - 11" X 17")	1.00	1.00
	Standard Copier (8 1/2" X 11" - 8 1/2" X 14" - 11" X 17")	0.25	0.25
	Digital Data		
	Parcel Data	0.10	time/material
	All Other GIS Data/per MB	10.00	time/material
	Orthophotos: <i>Natural Color 2010 (12" Resolution)</i>		
	Tif image, per 2X2 section tile, per image tile	50.00	50.00
	MrsID image, per 2X2 section tile, per image tile	25.00	25.00
	Tif image, per 2X2 section tile, per town	350.00	350.00

Department	Type of Fee	2013 Fee Rate	2014 Fee Rate
Land Information	MrSID image, full county	750.00	750.00
	Tif image, full county (portable hard drive necessary)	1,000.00	1,000.00
	Orthophotos: <i>Natural Color 2006 (12" Resolution)</i>		
	Tif image, per 1X2 section tile, per image tile	25.00	25.00
	Tif images, per 1X2 section tiles, per town	350.00	350.00
	MrSID image, per town	100.00	100.00
	MrSID image, full county	750.00	750.00
	Tif image, full county (portable hard drive necessary)	1,000.00	1,000.00
	Orthophotos: <i>B&W 2001 (18" Resolution)</i>		
	Tif image, per 3X3 section tile, per image tile	15.00	15.00
	Tif images, per 3X3 section tiles, per town	40.00	40.00
	MrSID image, full county	500.00	500.00
	Orthophotos: <i>B&W 1996 (1 Meter)</i>		
	Tif image per town tile, per image tile	40.00	40.00
	Tif image, per town tile, per town	40.00	40.00
	Tif images, per town tile, full county	500.00	500.00
Law Enforcement	Civil Process		
	Paper Service	75.00	75.00
	Writ of Eviction/Assistance	100/65	100/65
	Writ of Replevin	100/65	100/65
	Writ of Execution	100/65	100/65
	Notarized Affidavit	10.00	10.00
	Sheriff's Sale Foreclosure/Execution	150.00	150.00
	Jail Division		
	Out-of-County Huber Fees /day	25.00	25.00
	Huber Fees /day	15.00	15.00
	Out of County Boarding /day	40.00	40.00
	Booking Fees	25.00	25.00
	Alarm Fees		
	False Alarm Fees 1st/2nd/subsequent	0/50/100	0/50/100
	Records		
	Digital Audio Media (create/duplicate)	40 / 10	40 / 10
	Digital Video Media (create/duplicate)	30 / 10	30 / 10
	Digital Photo Media (duplicate)	10.00	10.00
	Paper Photo Sheet	2.00	2.00
	Paper Copies Large Batch (per 10 page or more)	0.20	0.20
Lime	50-59 /ton	9.00	9.00
	60-69 /ton	10.50	10.50
	Slag/ton	5.75	5.75
	Class 5/ton	7.95	7.95
	Class 5 (discount)/ton	7.15	7.15
	Deco/ton	13.50	13.50
	2" Clean/ton	12.50	12.50
	3/4" Clean/ton	15.50	15.50
	3" Clean/ton	12.50	12.50
	Trail & Paddock Mix (3/8" -)/ton	6.00	6.20
	Rip Rap/ton	32.00	32.00
	Pit Run/ton	20.00	20.00
	3/4 " Unclassified/ton	7.25	7.25
	Boulders/ton	40.00	40.00
	Flat Rock/ton	40.00	40.00
	Utility Rock/ton	11.75	11.50
	2" Unclassified/ton	10.20	10.00
	Unclassified Deco/ton	10.20	10.00
	Packer Blend/ton	11.00	11.00
	Pickups	25.00	25.00
Medical Examiner	Rental Income	3,000.00	3,000.00
	Cremation Fee/Records Disinterment	175.00	175.00
	Death Certificate Signing Fee	100.00	100.00
Parks	Release of Med Records	50.00	50.00
	Camping Fee per night	15.00	15.00
	Shelter reservations	40.00	40.00
	Gandy Dancer State Bike Passes		
Public Health	Annual Pass	20.00	20.00
	Daily Pass	4.00	4.00
	Skilled Nurse Visit	210.00	210.00
	Skilled Nurse Supervisory Visit	60.00	60.00
	Home Health Aide Visit	85.00	85.00
	Personal Care Worker (rate is per hour)	50.00	50.00
	Physical Therapy Visit	150.00	150.00
	Speech Therapy Visit	150.00	150.00
	Medication Set up Visit	75.00	125.00
	Foot Care	30.00	30.00
	ABC for Health Rent	3,600.00	3,600.00
	Case Management (rate is per hour)	45.00	45.00
	Influenza Vaccination	30.00	30.00
	Pneumonia Vaccination	50.00	50.00
	Hepatitis B	35.00	35.00
	Mantoux	10.00	10.00
	Jail Nurse (rate is per hour)	40.00	40.00
	Jail LPN (rate is per hour)	32.00	32.00
	School Nursing (1st 12 hours exempt in 2011 and 2012)	42.00	42.00
ABC for Health Rent	ABC for Health Rent	3,000.00	3,000.00
	Breast Pumps		
	Electric	165.00	165.00
	Manual	30.00	30.00

Department	Type of Fee	2013 Fee Rate	2014 Fee Rate
Public Health	Nursing Services		
	New - 10"	33.00	33.00
	New - 20"	55.00	55.00
	New - 30"	67.00	67.00
	New - 45"	84.00	84.00
	Est - 5"	18.00	18.00
	Est - 10"	33.00	33.00
	Est - 15"	45.00	45.00
	Est - 25"	52.00	52.00
	New Prevention 12 - 17	80.00	80.00
	New Prevention 18 - 39	80.00	80.00
	New Prevention 40 - 64	80.00	80.00
	Est Prevention 12 - 17	65.00	65.00
	Est Prevention 18 - 39	65.00	65.00
	Est Prevention 40 - 64	65.00	65.00
	Patient Education	Eliminate	Eliminate
	Teen Exam	Eliminate	Eliminate
	Lab Services		
	Chlamydia	62.00	62.00
	GC	62.00	62.00
	VDRL	28.50	28.50
	Hepatitis C	55.00	55.00
	Herpes	135.00	135.00
	Hemoglobin	10.00	10.00
	U/A gluc	10.00	10.00
	U/A Chem	10.00	10.00
	KOH	15.00	15.00
	HPV DNA	62.00	62.00
	Thin Prep	45.00	45.00
	Lipid	Eliminate	Eliminate
	PP Blood GI	Eliminate	Eliminate
	HIV	35.00	35.00
	Pregnancy Test	13.00	13.00
	Collection/Handl	10.00	10.00
	Injection Fee	10.00	10.00
	Destruction of lesions	52.00	52.00
	HPV tx 14	52.00	52.00
	HPV tx 15+	68.00	68.00
	Supplies		
	Nuva Ring	42.16	42.16
	Oral Contraceptives	35.12	35.12
	Depo Provera	62.31	62.31
	Evra Patch	44.15	44.15
	Condoms per 12	10.10	10.10
	Fe Condoms	3.44	3.44
	Gel (Tube)	15.49	15.49
	Plan B	26.00	26.00
	Antibiotics		
	Doxycycline	9.49	9.49
	Metronidazole	10.29	10.29
	Azithromycin	22.99	22.99
	Ceftriaxon	12.48	12.48
	Fluconazol	7.87	7.87
	Restaurant (License Fee+State Surcharge) Total		
	Prepackaged	116.00	116.00
	Simple	253.00	253.00
	Moderate	363.00	363.00
	Complex	594.00	594.00
	Temp	100.00 or 50.00 or 25.00	100.00 or 50.00 or 25.00
	Pre-Inspection		
	Prepackaged	150.00	150.00
	Simple	200.00	200.00
	Moderate	300.00	300.00
	Complex	400.00	400.00
	Other		
	Church		
	Caterer		
	Civic or Fraternal		
	Schools		
	Simple Food Service	115.00	115.00
	Moderate Food Service	315.00	315.00
	Lodging (License Fee+State Surcharge) Total		
	5-30 Rooms	226.00	226.00
	31-99 Rooms	308.00	308.00
	100-199 Rooms	391.00	391.00
	200+ Rooms	539.00	539.00
	Bed/Breakfast - 8 or less Rooms	143.00	143.00
	Tourist Rooming House 1.4 Rooms	143.00	143.00
	Pre-Inspection		
	5-30 Rooms	200.00	200.00
	31-99 Rooms	250.00	250.00
	100-199 Rooms	350.00	350.00
	200+ Rooms	450.00	450.00
	Bed & Breakfast	150.00	150.00
	Tourist Rooming House	150.00	150.00

Department	Type of Fee	2013 Fee Rate	2014 Fee Rate
Public Health	Recreational Facilities (License Fee + State Surcharge) Total		
	Campground 1-25 Sites	193.00	193.00
	Pre-inspection	200.00	200.00
	Campground 26-50 Sites	275.00	275.00
	Pre-inspection	250.00	250.00
	Campground 51-100 Sites	336.00	336.00
	Pre-inspection	300.00	300.00
	Campground 100-199 Sites	391.00	391.00
	Pre-inspection	350.00	350.00
	Campground 200+ Sites	451.00	451.00
	Pre-inspection	400.00	400.00
	Rec/Ed Campground	556.00	556.00
	Pre-inspection	400.00	400.00
	Swimming Pool	165.00	165.00
	Tattoo/Body Piercing	149.00	149.00
	Pre-inspection	140.00	140.00
	Combinatin Tattoo/Piercing	242.00	242.00
	Pre-inspection	145.00	145.00
	DNR Transient Well Program (Fee per well tested)	40.00	40.00
	Radon Kits	8.00	8.00
	Serve Safe Course		
	Initial Certification	130.00	130.00
	Recertification	50.00	50.00
	Appliances Solid Waste	15.00	16.00
	Gas Ammonia appliance over 4'	175.00	185.00
	Gas Ammonia appliance under 4'	100.00	105.00
	Air conditioners	25.00	30.00
	Plastic Water Heaters	25.00	30.00
	Commercial Air conditioners	450.00	475.00
	Commercial Hot water	60.00	65.00
	Commercial Appliance per cu.ft.	1.50 per cu ft	1.50 per cu ft
	Water softeners	20.00	25.00
	Electronics Monitors	10.00	11.00
	Printer	5.00	5.00
	CPU	5.00	5.00
	Laptop	15.00	20.00
	Copiers per lb	.35 /lb	0.40/lb
	Misc computer equip per lb	.30 /lb	.40/lb
	TV, VCR,DVD per lb	.15/ lb	.20/lb
	Bulbs 4' and under	0.75	0.75
	5' and over	1.00	1.00
	Compacts	0.75	0.75
	U Shaped	0.75	0.75
	Broken Bulbs	3.00	3.25
	Ultra Violet	6.00	6.50
	HID	3.00	3.00
	Ballast	3.00	3.00
	Propane cylinders 4-40 lb	6.00	7.00
	Propane cylinders 100 lb	12.00	13.00
	Oil filters	0.50	0.50
	Tires per lb	.10 /lb	.15//lb
	Off Road Tire per lb	.26 /lb	.30//lb
	Car and Truck with Rim	2.00 plus .10 lb for rim	plus 2.00 2.5/lb
	Heavy Truck Rim	10.00 plus .10 lb for rim	12.00 plus .15 for rim and tire
	Confidential Shredding per lb.	.08 /lb	.10/lb
	Mattress	10.00	15.00
Register of Deeds	Recording/Filing Real Estate Docs	30.00	30.00
	Plats-Subdivision/Cemetery/Condo	50.00	50.00
	Transportation Project Plats	25.00	25.00
	Copies of R.E. Documents / per document/per copy/add page	2 + 1	2 + 1
	Vital Record Copies / per person/per copy/add page	20 + 3	20 + 3
Treasurer	R.E. Transfer Fees (\$3 per \$1,000)	3 per 1,000	3 per 1,000
	Delq Report-emailed	no charge	no charge
	Fax/Copies/Misc Charges	0.25 -1/pg	0.25 -1/pg
	Misc Tax Searches	1/pg 2000 & prior years & .25/pg 2001 forward	17/hr & .25/pg 2001 forward
	Tax Deed Fees	165.00	165.00

Attachment 3: Polk County 2014 Grant Schedule

Department ((Authorized County Grant Administrator - §59.52(1)(b))	Name of Grant (Entity Issuing Grant)	Date of Grant Period	Amount of Grant	Local Match
Solid Waste (Debbie Peterson)	DNR Recycling Grant to Responsible Units	10/01/2013-10/01/2014	159,674.00	-
Parks (Debbie Peterson)	Snowmobile Trail Maintenance Grant	07/01/2013-06/30/2014	85,850.00	-
Parks (Debbie Peterson)	ATV Maintenance Grant	07/01/2013-06/30/2014	4,857.00	-
Parks (Debbie Peterson)	ATV Maintenance Grant	07/01/2013-06/30/2014	19,880.00	-
Parks (Debbie Peterson)	Conservation Projects	10/01/2013-10/01/2014	10,000.00	-
County Forest Sustainable Grant (Jeremy Koslowski)	County Forest Sustainable Grant	06/30/2013-06/30/2015	9,000.00	-
County Forest Sustainable Grant (Jeremy Koslowski)	County Forest Sustainable Grant	09/12/2012-09/12/2014	40,000.00	-
Administrator Forestry Grant (Jeremy Koslowski)	Administrator Forestry Grant	01/01/2014-12/31/2014	35,689.98	-
Dime an Acres Wild Life (Jeremy Koslowski)	Dime an Acres Wildlife	01/01/2014-12/31/2014	857.15	-
Parks (Debbie Peterson)	Gandy Dancer Trail Rehab	07/01/2013-06/30/2014	30,506.00	-
Parks (Jeremy Koslowski)	Sterling Trail Rehab	07/01/2013-06/30/2014	8,750.00	-
Parks (Jeremy Koslowski)	Cattail	10/02/2012-06/30/2014	72,185.00	-
Solid Waste (Debbie Peterson)	Clean Sweep	01/01/2014-12/31/2014	18,000.00	4,625.00 inkind
Polk County Health Department (Gretchen Sampson)	Forward Health Project (DHS-Division of Healthcare Access and Accountability)	07/01/2013-06/30/2014	18,600.00	18,600.00
Polk County Health Department (Gretchen Sampson)	Birth to Three (DHS-Division of Long Term Care)	01/01/2014-12/31/2014	88,837.00	122,728.00
Polk County Health Department (Gretchen Sampson)	Consolidated Contract (DHS - Division of Public Health)	01/01/2014-12/31/2014	Unsure of 2014 funding	-
Childhood Lead	Part of Consolidated Contract	01/01/2014-12/31/2014	4,409.00	-
Immunization	Part of Consolidated Contract	01/01/2014-12/31/2014	12,564.00	-
Maternal Child Health	Part of Consolidated Contract	01/01/2014-12/31/2014	20,395.00	14,426.00
Oral Health	Part of Consolidated Contract	01/01/2014-12/31/2014	3,682.00	-
Radon Information Center	Part of Consolidated Contract	01/01/2014-12/31/2014	7,635.00	-
Well Woman Program	Part of Consolidated Contract	01/01/2014-12/31/2014	19,364.00	-
Polk County Health Department (Gretchen Sampson)	Public Health Emergency Preparedness (DHS-Division of Public Health)	07/01/2013-06/30/2014	167,991.00	-
Polk County Health Department (Gretchen Sampson)	Reproductive Health Program (DHS-Division of Public Health)	01/01/2014-12/31/2014	45,537.00	-
Polk County Health Department (Gretchen Sampson)	WI Tobacco Prevention and Control Program (DHS - Division of Public Health)	01/01/2014-12/31/2014	132,129.00	-
Polk County Health Department (Gretchen Sampson)	WIC (Women, Infant, Children Nutrition) -(DHS - Division of Public Health	01/01/2014-12/31/2014	187,501.00	-
Polk County Health Department (Gretchen Sampson)	Community Transformation Grant (University of WI-Board of Regents)	10/01/2013-09/30/2014	50,000.00	-
Polk County Health Department (Gretchen Sampson)	SNAP Nutrition Education Grant (DHS-Division of Public Health)	10/01/2013-09/30/2014	16,000.00	-
Polk County Health Department (Gretchen Sampson)	Prevention Grant	01/01/2014-09-30-2014	2,836.00	-
Polk County Health Department (Gretchen Sampson)	Healthier Wisconsin Partnership Program (MCW_ "Preschool Mental Health"	01/01/2014-12/31/2015	200,000.00	-
Polk County Health Department (Fiscal Agent Only - Laurie Whitehead)	Suicide Prevention Grant - Mental Health America of Wisconsin	09/01/2013-08/31/2014	31,000.00	-
Polk County Highway Department (Warndahl/Norby)	WisDOT - Local Road Improvement Program Administrative Fee	01/01/2014-12/31/2014	6,300.00	-
Polk County Highway Department (Warndahl/Norby)	WisDOT - Local Road Improvement Program Project (CHI)	01/01/2014-12/31/2014	240,000.00	318,793.34
Polk County Highway Department (Steve Warndahl)	WisDOT - State Transportation Aids	01/01/2014-12/31/2014	1,339,604.00	-
CVSO (Rick Gates)	Annual WDVA Transportation Grant	07/01/2013-06/30/2014	Approx \$5000.00	-
CVSO (Rick Gates)	Annual WDVA CVSO Grant	01/01/2014-12/31/2014	\$10,000.00	-
ADRC (Laura Neve)	Aging and Disability Resource Center Grant	01/01/2014-12/31/2014	473,012.00	-
ADRC (Laura Neve)	Title III-B	01/01/2014-12/31/2014	77,066.00	5,395.00
ADRC (Laura Neve)	Title III-C1	01/01/2014-12/31/2014	192,980.00	21,443.00
ADRC (Laura Neve)	Title III-C2	01/01/2014-12/31/2014	47,735.00	5,304.00
ADRC (Laura Neve)	Title III-D	01/01/2014-12/31/2014	5,498.00	611.00
ADRC (Laura Neve)	Title III-E	01/01/2014-12/31/2014	29,539.00	9,850.00
ADRC (Laura Neve)	State Elderly Benefit Services	01/01/2014-12/31/2014	56,430.00	6,270.00
ADRC (Laura Neve)	State Senior Community Services	01/01/2014-12/31/2014	13,907.00	1,545.00
ADRC (Laura Neve)	DOT 53.21	01/01/2014-12/31/2014	114,699.00	22,940.00
ADRC (Laura Neve)	State Health Insurance Program	04/01/2013-03/31/2014	6,000.00	-
ADRC (Laura Neve)	Nutrition Services Incentive Program	10/01/2013-09/30/2014	35,217.00	-
Land and Water Resources Dept. (Tim Ritten)	DNR - Lotus Lake	01/01/2014-12/31/2017	15,000.00	-
Land and Water Resources Dept. (Tim Ritten)	DNR - AIS III	01/01/2014-12/31/2016	20,000.00	-
Land and Water Resources Dept. (Tim Ritten)	DNR Horse Creek Watershed (McKnight Foundation Project)	07/01/2012-06/30/2014	10,000.00	-

Department ((Authorized County Grant Administrator - §59.52(1)(b)))	Name of Grant (Entity Issuing Grant)	Date of Grant Period	Amount of Grant	Local Match
County-Tribal Law Enforcement Grant (Steve Moe)	Wisconsin Department of Justice	01/01/2014-12/31/2014	14,888.00	-
Recreational Patrol - Snowmobile, State Aid (Steve Moe)	Wisconsin Department of Natural Resources	05/01/2013-04/30/2014	4,221.00	variable
Recreational Patrol - ATV, State Aid (Steve Moe)	Wisconsin Department of Natural Resources	05/01/2013-04/30/2014	3,980.00	variable
Recreational Patrol - Boating, State Aid (Steve Moe)	Wisconsin Department of Natural Resources	01/01/2014-12/31/2014	10,210.00	variable
Jailer Certification Training ,State Aid (Steve Moe)	Wisconsin Department of Justice- Training and Standards	07/01/2013-06/30/2014	4,680.00	-
Law Enforcement Certification Training, State Aid (Steve Moe)	Wisconsin Department of Justice - Training and Standards	07/01/2013-06/30/2014	5,760.00	-
Emergency Management Planning Grant (Kathy Poirier)	Wisconsin Department of Emergency Management WEM	10/01/2013-09/30/2014	42,902.00	42,902.00
EPCRA Planning and Administration Grant (Kathy Poirier)	Wisconsin Department of Emergency Management WEM	10/01/2013-09/30/2014	9,582.00	-
HMEP Training Sub-grant (Kathy Poirier)	Wisconsin Department of Emergency Management WEM	10/01/2013-09/30/2014	Variable 500.00	-
National Emergency Food and Shelter Program (Kathy Poirier)	Federal Emergency Management Administration FEMA	not defined	5,000	-
Corporation Counsel/ Assistant Corporation Counsel-Child Support Director	Contract for CY2014 Between State of Wisconsin and Polk County for Administration of Child Support Program (Wisconsin Dept. Children & Families	01/01/2014-12/31/2014	\$104,871	Not Applicable
Corporation Counsel/corporation Counsel - Human Services Dept/HS Director	Administratino of Child support Program (WI Dept Children & Families,	01/01/2014-12/31/2014	\$4,200	Variable 10,500
Polk County Medical Examiner	Polk County-anoke County Contract - MN Medical Examiner Services	01/01/2014-12/31/2014	32,000.00	

Annex J: 2014 – 2018 capital improvement plan summary

Introduction and Purpose

As part of the annual budget process, Polk County prepares a five-year capital improvement plan (CIP). The first year of that CIP – projects and funding – is incorporated in the annual budget as a capital budget; the remaining years are planning estimates that will be incorporated in subsequent budgets.

The CIP identifies Polk County's priority projects that exceed \$25,000 in cost and have a life expectancy greater than three years. In addition, these are capital projects, the purchase of a tangible asset such as roads, large computer equipment and software packages, and so forth. The ordinary replacement of vehicles and similar are not included in the CIP but in individual annual operating budgets (although a separate procurement schedule for capital purchases above \$5,000 is incorporated within the budget documentation).

A separate CIP is important for financial planning for Polk County, as most of these items are very expensive, warranting a level of planning above and beyond that available through a single year budget process. Major road and bridge construction or new/substantially renovated buildings are long-lived assets, the consequences of which will affect county services and operating budgets for years into the future. In addition, larger capital projects are commonly financed through debt, and therefore a well-designed CIP can help maintain a good credit rating as well as avoid sudden changes in debt service needs. A well-designed CIP process is also necessary to keep the public and other stakeholders informed about capital needs and projects, allowing for citizen input and for coordination between other public and private capital projects. The latter is especially important as public infrastructure investment is an essential component of economic development. Finally, orderly maintenance and replacement of facilities, including roads and buildings, is essential to the preservation of public investment in these facilities.

The CIP process

In preparing their annual budget submission, Polk County departments are asked to forecast major capital needs in their respective areas, building upon the prior year's CIP. Departments are encouraged to consult with their Governing Committees and other stakeholders in developing these proposals. These requests are transmitted to the Department of Administration for incorporation into the revised CIP and the annual capital budget. In developing the CIP, the Department of Administration uses a basic set of criteria to determine whether to incorporate these requests in the CIP. These criteria include:

- The degree to which the proposed project meets the goals and objectives as set by the County Board and the relevant Governing Committee;
- The project's role and effect in preserving public infrastructure investment;
- The effect of the project on the county budget in reducing or increasing operating costs;
- Any role or effect on improving the public safety or health of Polk County residents, economic development or tax base growth or other clearly demonstrable public benefit; and
- Whether the project is mandated by the federal or state government or will help Polk County meet its mandates.

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

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

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

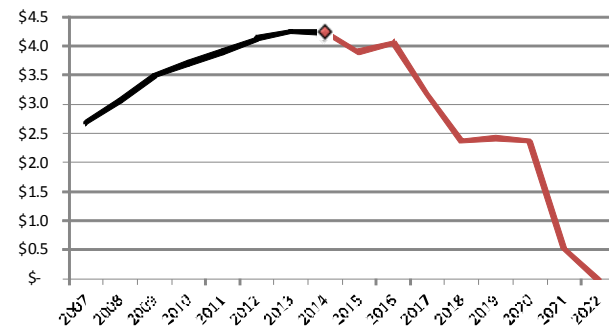
CIP Outlook

For the first time in a number of years, Polk County is looking at the opportunity to undertake a significant increase in capital investments without increasing the property tax levy. Within the period covered by this CIP, debt service will fall from \$4.2 million in 2014 to \$2.4 million in 2018 (Figure 1), providing future County Boards with the opportunity to fund capital projects either directly from the levy or through bonding. As the County has not issued any new debt since 2007 and as the CIP itself indicates, this will be opportune time to consider some larger projects to maintain the value of the investments the County has made in its infrastructure. In addition, the scheduled payback to the County's internal revolving loan fund will also provide funding for internal investments; some of these are included in this CIP.

CIP Format

This document is allocated by department, with an initial summary sheet, and by year. The first year's amount is included in the 2014 budget recommendations; subsequent years will be evaluated for potential inclusion at the appropriate time. Each department's capital budget is available in detail from the department of administration. Note that financial constraints have clearly limited the items for inclusion, and no significant expansion in investment is anticipated until perhaps 2016, anticipating a reduction in the County's levy for debt service beginning in 2017. The 2016 CIP for the Highway Department incorporates either a major rebuilding of the existing highway facility, with a cost of perhaps \$5 million, or building a new facility at a cost of perhaps \$10 million, funded through a debt issuance and internal borrowing; the 2017 CIP for Administration incorporates the implementation of new

Polk County Debt Service Levy by Year
(Dollars in Millions)



financial management software and, for 2018, a combination of software and remodeling costs to provide for a single access for citizens for County services, yielding a return through higher efficiencies. All of these decisions, of course, will be made by future County Boards.

For each section, following, revenues are listed by source (including unfunded, or to be determined) and expenditures by category, divided into the following groups:

- A) IT Items, or Information Technology purchases such as software systems or Geographic Information System (GIS) equipment;
- B) Vehicles, or trucks and cars licensed to operate on public highways;
- C) Other Capital Equipment, or heavy machinery not licensed to operate on public highways;
- D) Road Construction / Repairs by the Highway Department; and
- E) Facilities, Furniture & Equipment, or buildings and other improvements to real estate, including machinery permanently affixed to real estate.

For each department, a separate paragraph discusses the estimated impact of these capital expenditures on future operating budgets. For the current year, of course, these impacts are reflected in the actual current year operating budget.

Polk County
5 Year Capital Improvement Plan Summary

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
<u>Revenues</u>						
Fund Balance	-	260,000	698,000	124,000	-	1,082,000
Asset Recovery Fund	-	-	-	-	400,000	400,000
Levy (Property Tax)	1,276,000	1,406,000	1,415,000	1,419,000	1,413,000	6,929,000
Fees	140,000	200,000	140,000	140,000	200,000	820,000
State Transportation Aids	1,100,000	1,100,000	1,100,000	1,200,000	1,200,000	5,700,000
Unfunded	-	674,577	11,415,000	3,016,000	2,973,000	18,078,577
Lime Revenues	40,000	40,000	-	45,000	-	125,000
Park and Lake Funds	-	25,000	-	-	-	25,000
Total Revenue	\$ 2,556,000	\$ 3,705,577	\$ 14,768,000	\$ 5,944,000	\$ 6,186,000	\$ 33,159,577
<u>Expenditures</u>						
A) IT Items	-	-	180,000	400,000	200,000	780,000
B) Vehicles	352,000	721,000	690,000	924,000	929,000	3,616,000
C) Other Capital Equipment	240,000	660,577	480,000	727,000	442,000	2,549,577
D) Road Construction / Repairs	1,739,000	1,829,000	2,553,000	3,481,000	3,751,000	13,353,000
E) Facilities, Furniture & Equipment *	225,000	495,000	10,865,000	412,000	864,000	12,861,000
Total Expenses	\$ 2,556,000	\$ 3,705,577	\$ 14,768,000	\$ 5,944,000	\$ 6,186,000	\$ 33,159,577

* 2016 Hwy facility(ies) at a cost between 4,000,000 and 10,000,000

Future operating budget impacts:

See sections for each individual department

Polk County
5 Year Capital Improvement Plan Department of Administration Summary

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
<u>Revenues</u>						
Asset Replacement Fund	-	-	-	-	400,000	400,000
Unfunded	-	-	-	400,000	-	400,000
Total Revenue	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 800,000

Expenditures

A) IT Items

Financial Software	-	-	-	400,000	200,000	600,000
Subtotal	\$ -	\$ -	\$ -	\$ 400,000	\$ 200,000	\$ 600,000

E) Building Improvements

Citizen Service and Single Intake	-	-	-	-	200,000	200,000
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000

Total	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 800,000
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Future operating budget impacts:

IT items (A) is a new financial information system for the County, replacing the current financial accounting software and various other financial packages and programs used throughout the County. Implementation of this software will likely temporarily increase operating budgets in 2017 and 2018 due to increased training and the potential need for temporary help; ongoing this software will reduce staffing needs and allow for better budgetary tracking. Deferral would delay these savings. Building improvements (E) are related to service centralization for the public, reducing the need for receptionists and allowing for greater productivity while improving service delivery. Deferral would delay these savings as well.

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
<u>Revenues</u>						
Property Tax (Levy)	85,000	90,000	95,000	95,000	75,000	440,000
Unfunded	-	243,000	666,000	205,000	100,000	1,214,000
Park and Lake Funds	-	25,000	-	-	-	25,000
Total Revenue Available	\$ 85,000	\$ 358,000	\$ 761,000	\$ 300,000	\$ 175,000	\$ 1,679,000

Expenditures

B) Vehicles

Dump Truck w/ Plow	-	-	36,000	-	-	36,000
Recycling Truck	-	75,000	-	-	75,000	150,000
Sub Total Vehicles	\$ -	\$ 75,000	\$ 36,000	\$ -	\$ 75,000	\$ 186,000

C) Other Equipment

Skid Steer - Bldgs	-	28,000	-	-	-	28,000
Skid Steer - Recycling	-	-	-	25,000	-	25,000
Fork Lift	-	-	-	-	25,000	25,000
Tractor	-	-	-	35,000	-	35,000
Sub Total Equipment	\$ -	\$ 28,000	\$ -	\$ 60,000	\$ 25,000	\$ 113,000

E) Facility Improvements

Parking Lots JC/ADC	35,000	35,000	35,000	-	-	105,000
Parking Justice Center	-	40,000	-	40,000	-	80,000
Conveyor at Recycling Bailer	-	-	65,000	-	-	65,000
Bailer at recycling	-	-	-	200,000	-	200,000
Caulking	-	-	-	-	75,000	75,000
Roofing	50,000	-	-	-	-	50,000
Update phone system	-	-	125,000	-	-	125,000
Elevator at Gov Center	-	100,000	-	-	-	100,000
JC Garage Lighting	-	25,000	-	-	-	25,000
LED lighting project at Parking	-	30,000	-	-	-	30,000
Sub Facility Total	\$ 85,000	\$ 230,000	\$ 225,000	\$ 240,000	\$ 75,000	\$ 855,000

E) Fair

Grandstand	-	-	500,000	-	-	500,000
Sub Total Fair	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
E) Parks						
Replace boat landing	-	25,000	-	-	-	25,000
Sub Total Parks	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Total	\$ 85,000	\$ 358,000	\$ 761,000	\$ 300,000	\$ 175,000	\$ 1,679,000

Current and future operating budget impacts:

Equipment (C) purchases are timed to maximize trade-in value and prevent an increase in repair costs and operational issues due to equipment down time. Deferral of these expenditures could increase repair costs and result in reduced fuel efficiency savings.

Facility improvements (E) are timed to delay deterioration (parking lots, roofing, elevator, telephone system, conveyor and bailer) and prevent future, more expensive repairs and costs due to down time and to improve energy efficiency (Garage lighting and LED lighting). Deferral of these expenditures would increase costs; acceleration is either unnecessary or, for energy projects, would result in earlier savings in operating budgets. Fair grandstand replacement (E) is timed to prevent major structural repairs, as is the Parks boat landing (E). Deferral of either would result in substantially increased future costs.

Polk County
5 Year Capital Improvement Plan Golden Age Manor Summary

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
<u>Revenues</u>						
Fees	140,000	200,000	140,000	140,000	200,000	820,000
Unfunded	-	-	-	-	305,000	305,000
Total Revenue	\$ 140,000	\$ 200,000	\$ 140,000	\$ 140,000	\$ 505,000	\$ 1,125,000
 E) Facility Improvements						
Room Upgrade	30,000	30,000	30,000	30,000	30,000	150,000
Make up air unit kitchen	-	50,000	-	-	-	50,000
Roof	110,000	60,000	-	-	60,000	230,000
Boiler upgrade	-	-	-	-	365,000	365,000
Nurses Call Station	-	60,000	60,000	60,000	-	180,000
AC units for offices	-	-	50,000	50,000	50,000	150,000
Subtotal	\$ 140,000	\$ 200,000	\$ 140,000	\$ 140,000	\$ 505,000	\$ 1,125,000
 Total	 \$ 140,000	 \$ 200,000	 \$ 140,000	 \$ 140,000	 \$ 505,000	 \$ 1,125,000

Current and future operating budget impacts:

Facility improvements (E) reflect the ongoing capital expenditures needed to maintain the physical quality of the nursing home as an attractive location for residents. Deferral of these improvements could result in lower occupancy due to competition from other providers. The roof investment, make up air unit and boiler upgrades also increase energy efficiency; their deferral would prevent these savings.

Polk County
5 Year Capital Improvement Plan Land Information Department Summary

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
<u>Revenues</u>						
Unfunded	-	-	180,000	-	-	180,000
Total Revenue	\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ 180,000

Expenditures

A) IT Items

GPS Equipment (100K in 2016)	-	-	100,000	-	-	100,000
Aerial Photography	-	-	80,000	-	-	80,000
Subtotal	\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ 180,000
Total	\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ 180,000

Future operating budget impacts:

IT equipment (A) includes more precise GPS equipment and improved aerial mapping of the County. These expenditures will reduce operating budgets by increasing the productivity of the County's surveying program, including savings in other departments such as the Highway Department and Parks. Deferral of these expenditures will delay these savings; acceleration of these projects will allow these savings to occur earlier.

Polk County
5 Year Capital Improvement Plan Lime Quarry Summary

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
<u>Revenues</u>						
Unfunded	-	210,000	-	-	-	210,000
Lime Revenues	40,000	40,000	-	45,000	-	125,000
Total Revenue	\$ 40,000	\$ 250,000	\$ -	\$ 45,000	\$ -	\$ 335,000

Expenditures

C) Other Capital Equipment

Replace Loader	-	250,000	-	-	-	250,000
Lag Scapling Screen	40,000	-	-	-	-	40,000
2 - Radial Stacker	-	-	-	45,000	-	45,000
Subtotal	\$ 40,000	\$ 250,000	\$ -	\$ 45,000	\$ -	\$ 335,000
Total	\$ 40,000	\$ 250,000	\$ -	\$ 45,000	\$ -	\$ 335,000

Current and future operating budget impacts:

Equipment (C) purchases are timed to maximize trade-in value (front-end loader) and prevent an increase in repair costs and operational issues due to equipment down time (lag screens and stacker). Deferral of these expenditures could increase repair costs and reduce revenue due to down time and inability to produce product.

Polk County
5 Year Capital Improvement Plan Law Enforcement Department Summary

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
<u>Revenues</u>						
Levy (Property Tax)	172,000	176,000	180,000	184,000	188,000	900,000
Unfunded	-	192,577	-	404,000	84,000	680,577
Total Revenue	\$ 172,000	\$ 368,577	\$ 180,000	\$ 588,000	\$ 272,000	\$ 1,580,577
<u>Expenditures</u>						
B) Vehicles	172,000	176,000	180,000	184,000	188,000	900,000
Squad Cars	\$ 172,000	\$ 176,000	\$ 180,000	\$ 184,000	\$ 188,000	\$ 900,000
C) Other Equipment						
911 System & Service	-	192,577	-	-	-	192,577
River Valley R, Data Improvement	-	-	-	372,000	-	372,000
Subtotal	\$ -	\$ 192,577	\$ -	\$ 372,000	\$ -	\$ 564,577
E) Facility Improvements						
Workstation	-	-	-	-	36,000	36,000
Console Replacement	-	-	-	-	48,000	48,000
Mattress Replacement	-	-	-	32,000	-	32,000
Subtotal	\$ -	\$ -	\$ -	\$ 32,000	\$ 84,000	\$ 116,000
Total	\$ 172,000	\$ 368,577	\$ 180,000	\$ 588,000	\$ 272,000	\$ 1,580,577

Current and future operating budget impacts:

Vehicle (B) purchases are timed to maximize trade-in value and prevent an increase in repair costs and operational issues due to equipment down time. Deferral of these expenditures could increase repair costs and overall fleet costs.

Other equipment (C) expenditures are scheduled to improve services as quickly as possible and increase efficiencies (next generation 911 and improved data transfer to field offices); their deferral would delay efficiency improvements and so increase operating budget costs.

Facility improvements (E) for the 911 center (workstation and console replacement) are timed to meet projected demands for such services; their deferral will result in inefficiencies in service delivery and likely higher future personnel costs.

Polk County
5 Year Capital Improvement Plan Highway Department Summary

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
<u>Revenues</u>						
Fund Balance	-	260,000	698,000	124,000	-	1,082,000
Levy (Property Tax)	1,019,000	1,140,000	1,140,000	1,140,000	1,150,000	5,589,000
State Transportation Aids	1,100,000	1,100,000	1,100,000	1,200,000	1,200,000	5,700,000
Other Borrowed Funds(Const Bonding)	-	-	-	-	-	-
Unfunded	\$0	\$29,000	10,569,000	2,007,000	2,484,000	15,089,000
Total Revenue	\$ 2,119,000	\$ 2,529,000	\$ 13,507,000	\$ 4,471,000	\$ 4,834,000	\$ 27,460,000

Expenditures

B) Vehicle Replacement

Plow/Haul Trucks w/attachments	180,000	400,000	400,000	410,000	410,000	1,800,000
Supervisor's Vehicle	-	32,000	34,000	-	35,000	101,000
Crew Truck	-	38,000	40,000	-	41,000	119,000
Foreman Truck	-	-	-	34,000	-	34,000
2-Ton Truck	-	-	-	50,000	-	50,000
Water Truck/Brine Hauler	-	-	-	140,000	-	140,000
Tractor/Semi	-	-	-	106,000	-	106,000
Broom Truck w/Dump Body	-	-	-	-	180,000	180,000
Subtotal	\$ 180,000	\$ 470,000	\$ 474,000	\$ 740,000	\$ 666,000	\$ 2,530,000

C) Other Capital Equipment

Graders	-	-	175,000	-	-	175,000
Brush Chipper	-	-	-	-	35,000	35,000
Power Broom	-	-	50,000	-	52,000	102,000
Crack Sealer	-	-	-	65,000	-	65,000
Excavator	-	-	-	-	200,000	200,000
Front End Loader	120,000	-	-	150,000	-	270,000
Trench Roller	-	-	-	-	20,000	20,000
Low Boy Trailer (50 Ton)	-	50,000	-	-	-	50,000
Trailer (30 Ton)	-	-	30,000	-	-	30,000
Tractor Loader Backhoe	-	85,000	-	-	-	85,000

Polk County
5 Year Capital Improvement Plan Highway Department Summary

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
Vac Trailer	-	55,000	-	-	-	55,000
Tractor (Farm-Type)	-	-	-	-	65,000	65,000
Mowers	-	-	-	-	45,000	45,000
Message Board	-	-	-	35,000	-	35,000
Truck-Mounted Spray Patcher	-	-	175,000	-	-	175,000
Spray Patcher Trailer	55,000	-	-	-	-	55,000
Automotive Lift	25,000	-	-	-	-	25,000
Skid Loader Attachements	-	-	50,000	-	-	50,000
Subtotal	\$ 200,000	\$ 190,000	\$ 480,000	\$ 250,000	\$ 417,000	\$ 1,537,000

D) Road Projects

CTH O1 - Culverts/Ditching	150,000	-	-	-	-	150,000
CTH GG1 Prep Work 2015 Overlay	192,000	-	-	-	-	192,000
CTH W1 - Pulverize/Pave	619,000	-	-	-	-	619,000
CTH I6/I7 - Chipseal	118,000	-	-	-	-	118,000
CTH H2 - Wedge & Overlay	660,000	-	-	-	-	660,000
CTH M1 - Road Design 20% Match	-	82,000	-	-	-	82,000
CTH B1 - Bridge 20% Match	-	96,000	-	-	-	96,000
CTH O1 - Overlay	-	786,000	-	-	-	786,000
CTH GG1 - Overlay	-	518,000	-	-	-	518,000
CTH X1 - Chipseal	-	101,000	-	-	-	101,000
CTH N1/Y2 - Chipseal	-	198,000	-	-	-	198,000
CCTH D2 (Part 2) - Culverts/Ditching	-	48,000	-	-	-	48,000
CTH D1 - Pulverize/Pave	-	-	1,080,000	-	-	1,080,000
CTH M1 - STP Project - 20% Match	-	-	698,000	-	-	698,000
CTH K2/K2.1 - Pulverize/Pave	-	-	518,000	-	-	518,000
CTH K1 - Culverts/Prep Work	-	-	60,000	-	-	60,000
CTH J1/P1/CC2 - Chip Seals	-	-	197,000	-	-	197,000
CTH D2 (Part 2) - Pulverize/Pave	-	-	-	945,000	-	945,000
CTH JJ3 - Overlay	-	-	-	700,000	-	700,000
CTH C3 - Ultra-Thin Overlay	-	-	-	704,000	-	704,000
CTH E1 - Chip Seal	-	-	-	117,000	-	117,000
CTH W2 - Ultra Thin Overlay	-	-	-	369,000	-	369,000

Polk County
5 Year Capital Improvement Plan Highway Department Summary

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
CTH G4 & G4.1 - Mill/Overlay	-	-	-	217,000	-	217,000
CTH G6 - Thin Overlay	-	-	-	305,000	-	305,000
CTH J1 - Bridge #B48-0006 20% Match	-	-	-	124,000	-	124,000
CTH B1 - Reconstruct 20% Match	-	-	-	-	2,100,000	2,100,000
CTH V1 - Culverts/Ditching	-	-	-	-	178,000	178,000
CTH G5 - Thin Overlay	-	-	-	-	660,000	660,000
CTH A2/A3 - Chipseal	-	-	-	-	165,000	165,000
CTH W4 - Chipseal	-	-	-	-	124,000	124,000
CTH JJ1/A1.2/F1/D1.1 - Micro Sur	-	-	-	-	100,000	100,000
CTH E5 - Overlay	-	-	-	-	360,000	360,000
Clear Lake Bridge - 10% Match	-	-	-	-	64,000	64,000
Subtotal	\$ 1,739,000	\$ 1,829,000	\$ 2,553,000	\$ 3,481,000	\$ 3,751,000	\$ 13,353,000

E) Facility Improvements

Building Needs	-	40,000	4,000,000 to 10,000,000	-		40,000
Subtotal	\$ -	\$ 40,000	4,000,000 to 10,000,000	\$ -	\$	40,000
Total	\$ 2,119,000	\$ 2,529,000	\$ 11,507,000	\$ 4,471,000	\$ 4,834,000	\$ 17,460,000

* Road Projects Costs are only reflective of the County's portion only.

Polk County
5 Year Capital Improvement Plan Highway Department Summary

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
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Current and future operating budget impacts:

Vehicle (B) and equipment (C) are timed to prevent an increase in repair costs and operational issues due to equipment down time. Deferral of these expenditures could result in repair costs, rental costs, and increased fuel consumption due to energy efficiency improvements in newer vehicle models.

Road projects (D) are budgeted so as to maintain the current quality of the County's road system, with a PASER rating of 7.0, considered to be "good" condition. Deferral of such expenditures would result in a deterioration of the County's highway system with eventually higher future costs for repair or reconstruction. The amount of construction is consistent with the capacity of the County work crews; acceleration or delay of projects will result in higher overtime or idle workers, respectively.

Facility improvements (E) reflect a major reconstruction or rebuilding of the central Highway Department facility; a new or modernized facility will reduce operating budgets through energy efficiency, proper storage and increased life expectancy for equipment along with lower repair costs, improved storage and access to repair parts and improved equipment leading to lower downtime, and increased operational efficiencies. Deferral of this project would result in escalating building repair costs, continued high maintenance costs and increased potential for significant structural failure.

Annex K

Long-term Obligations, Polk County Wisconsin

	Year	Principal	Interest	Total		Year	Principal	Interest	Total
Governmental Activities					Business-Type Activities (Nursing Home)				
General Obligation (GO) Bonds:					General Obligation Notes:				
General Obligation Refunding Bonds,	2014	2,090,000	748,805	2,838,805	Bank Note, \$90,000, 12/31/05, final	2014	6,178	2,805	8,983
\$18,500,000, Issued 3/15/05, Due 12/1/21	2015	2,345,000	644,305	2,989,305	payment 10/1/15	2015	<u>42,485</u>	<u>1,807</u>	<u>44,292</u>
Interest at 3.00% - 5.00% ¹	2016	2,620,000	527,055	3,147,055	Total Business-Type Activities		48,663	4,612	53,275
	2017	1,860,000	396,055	2,256,055					
	2018-2021	<u>6,850,000</u>	<u>707,275</u>	<u>7,557,275</u>	Total GO Debt Outstanding 1/1/2014		<u>19,443,663</u>	<u>3,348,532</u>	<u>22,792,195</u>
		15,765,000	3,023,495	18,788,495					
					Operating Leases				
General Obligation Refunding Bonds,	2014	950,000	16,625	966,625	Leases for use of various equipment and	2014			20,195
\$1,865,000, Issued 10/25/13, Due 12/1/14					vehicles, minimum lease payment	2015			7,857
Interest at 1.50% - 1.75% ²						2016			<u>2,737</u>
									30,789
General Obligation Notes:					Capital Leases				
General Obligation Promissory Notes,	2014	255,000	107,200	362,200	Energy conservation equipment, final	2014			38,146
\$3,500,000, Issued 12/15/07, Due 12/1/17	2015	775,000	97,000	872,000	lease payment due 2020	2015			38,146
Interest at 4.00% ³	2016	810,000	66,000	876,000		2016			38,146
	2017	<u>840,000</u>	<u>33,600</u>	<u>873,600</u>		2017			38,146
		2,680,000	303,800	2,983,800		2018-2020			<u>114,438</u>
									267,022
Total Governmental Activities		<u>19,395,000</u>	<u>3,343,920</u>	<u>22,738,920</u>					
					Total Leases				
									297,811

¹ Refunded two obligations: (1) \$17.3 million 2/1/2001 bond to construct and equip a justice center (\$14.8m) and an adult development center (\$1.6m), (2) \$12.1 million bond for justice center (\$4.2m) and adult development center (\$0.5) additional costs and a new human service/public health office (7.3m)

² Refunded \$5.8 million 9/1/05 bond for public safety communications towers and equipment

³ Highway construction projects

Asset Protection and Internal Investment Fund Loan Repayment Schedule

Department	Item	Rationale	Repayment source	Transactions	Year									Total
					2012	2013	2014	2015	2016	2017	2018	2019		
Law Enforcement	Maintenance agreement for towers	Prepayment savings	Operating budget	Loan amount		339,138							339,138	
				Payment		67,828	67,828	67,828	67,828	67,826			339,138	
				Ending balance		271,310	203,482	135,654	67,826	-				
Lime Quarry	Front-end loader	Capital replacement need	Quarry revenues	Loan amount		113,000							113,000	
				Payment		50,000	50,000	13,000					113,000	
				Ending balance		63,000	13,000	-						
Human Services	Software update	Improved billing and lower staffing	Operating budget reductions	Loan amount		134,000	166,000	-	-	-	-	-	300,000	
				Payment		48,000	48,000	48,000	48,000	48,000	48,000	12,000	300,000	
				Ending balance		86,000	204,000	156,000	108,000	60,000	12,000	-		
Highway	Building study		Bond proceeds	Loan amount			10,000						10,000	
				Payment					10,000				10,000	
				Ending balance			10,000	10,000	-	-				
Law Enforcement	Patrol boat	Capital need and state aid reimbursement	State DNR funding	Loan amount			15,000	-	-	-	-		15,000	
				Payment			3,000	3,000	3,000	3,000	3,000		15,000	
				Ending balance			12,000	9,000	6,000	3,000	-			
Clerk of Court	Videoconference equipment	Savings in transportation and telephone costs	Transportation and telephone costs (in IT)	Loan amount			15,000	-					15,000	
				Payment			7,500	7,500					15,000	
				Ending balance			7,500	-						

		2012	2013	2014	2015	2016	2017	2018	2019
Asset protection and internal investment fund financial status	Beginning balance	-	600,000	329,690	300,018	439,346	568,174	687,000	738,000
	General Fund transfers	600,000	150,000	-	-	-	-	-	-
	Repayments	-	165,828	176,328	139,328	128,828	118,826	51,000	12,000
	Total resources	600,000	915,828	506,018	439,346	568,174	687,000	738,000	750,000
	Less: Expenditures	-	586,138	206,000	-	-	-	-	-
	Ending balance	600,000	329,690	300,018	439,346	568,174	687,000	738,000	750,000