

A Citizen's Guide to the Polk County Budget



Calendar Year 2014

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About Polk County

Located in northwestern Wisconsin, Polk County contains an incredible variety of natural beauty in its lakes and rivers, small towns, rolling hills, farms and forests. The county is bordered on the west by the St. Croix River, a federally designated wild and scenic river, with the magnificent St. Croix dells 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:

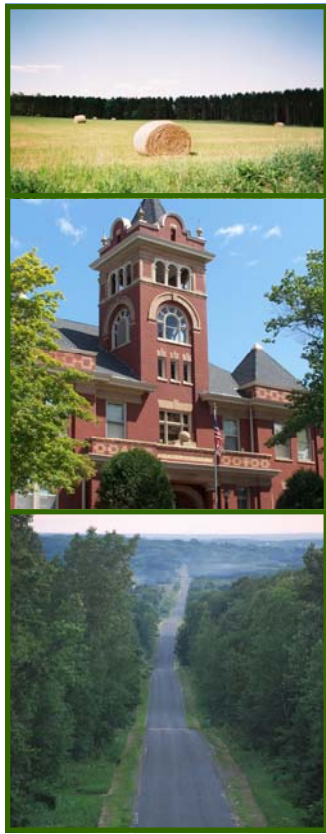
Improved quality of life for all who live, work, and play in Polk County

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%
Environmental protection	Safeguard public and environmental health	Number of public beaches monitored	5	5
Transportation	Recreational trail development and maintenance	Miles of recreational trails	488	488
	Maintain and improve the road system	Pavement quality index (7 = isolated cracks)	6.9	7.0
Quality of life	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



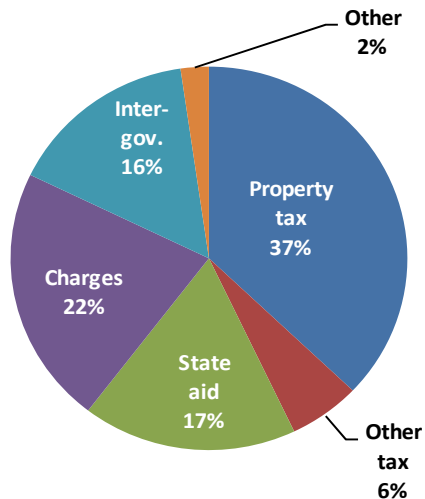
Did you know?

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

2013 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	9,882,431
Public Charge for Services	13,392,418	12,326,608
Intergovernmental Revenue	8,350,248	8,838,186
Other Revenue	874,505	763,438
Other Financing Sources	891,863	517,399
Total Resources	56,447,816	56,638,286

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

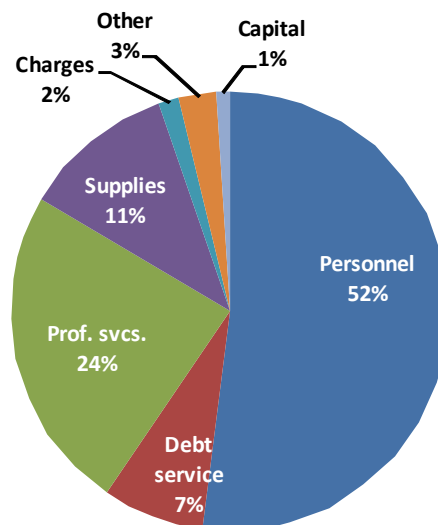
Other Financing Sources: Internal fund transfers

Expenditures	2013 Budget	2014 Budget
Personnel	29,387,191	29,345,686
Professional Services	13,134,692	13,504,285
Supplies & Expenses	6,651,598	6,285,542
Fixed Charges	962,583	916,671
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	56,338,549

Did you know?

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

2013 Expenditures



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.

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

Looking To The Future

Polk County enjoys a strong competitive advantage due to its location adjacent to a major metropolitan area, 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.

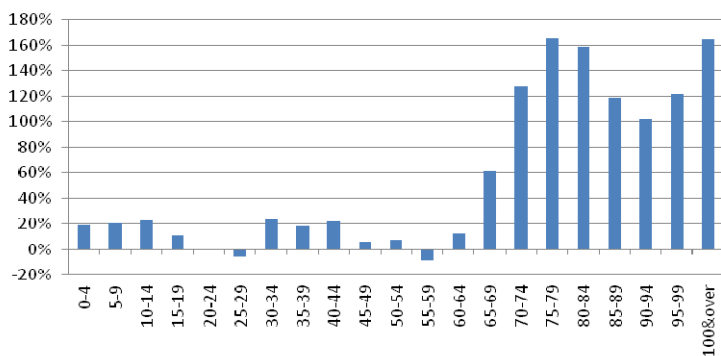
Like much of rural America, the greatest demographic challenge the county faces is the rapid aging of its population and the need to assure adequate services are available to them. Our rural character makes this a more difficult as most of our residents live outside of our cities and villages, many around 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!

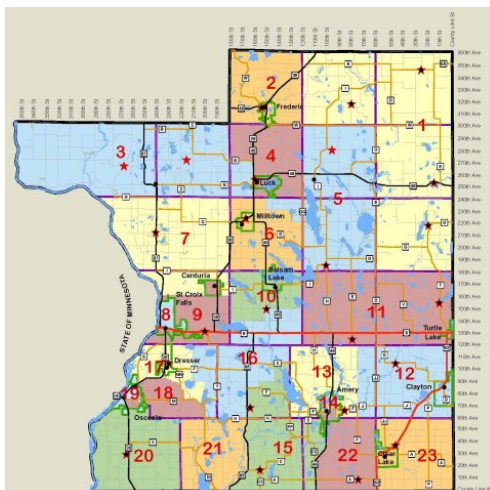
Did you know?

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 Stroebe
4.	Patricia Schmidt	16.	Tom Magnafici
5.	Harry Johansen	17.	Kristine Kremer-Hartung
6.	Kathryn Kienholz	18.	Larry Jepsen
7.	Marvin Caspersen	19.	Kim A. O'Connell
8.	Tom Engel	20.	Gary Bergstrom
9.	James S. Edgell	21.	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