

Internal Management Memorandum
Unaudited Draft for Discussion Purposes Only

A:\[Budget 2008 total 11-13-2007 Web Page.xls]State Budget Analysis

Tier #1, where Barron County is:

Tax levy as published - 3% increase	\$15,911,994
Add: Out of County Library Levy	21,863
Total Levy	<u>\$15,933,857</u>

Tier #2, where Barron County could be:

Tax levy as published - 3% increase	\$15,911,994	
Add:		
.86% allowable Governor's increase	132,857	B.
In-County Library levy	397,462	C.
County Aid Bridges (re-write ordinance)	200,000	D.
Total Levy	<u>\$16,642,313</u>	
**** Total Value of Exemptions****	<u>\$730,319</u>	B+C+D
(A use it or lose it year)		

Tier #3, where Barron County could be - (maneuverings beyond formula)

#1.	Wheel tax	\$200,000
#2.	Usage Assessments:	
	Stop light	
	Frontage	
	Intersection	
	Utility assessments	
	Easements	
	Rehabilitation assessments	
Total		<u>Unknown</u>

Tier #4, where Barron County could be - (Accounting manipulations)

#1.	Use of reserves for operations	
#2.	Borrow to operate	
	A.	Capital projects (okay)
	B.	Mid-term borrowings, typically used for roads (not recom
	C.	Day-to-Day operations (NO WAY)
#3.	Overstate revenues - Delay Expenditures	
	A.	Out of County prisoner revenues
	B.	Forestry
	C.	Interest Income
	D.	Interest on Taxes
	E.	Zoning permits, fees, etc.
	F.	Delay maintenance
#4.	Risk	
	A.	Invest in high-yield, high-risk investments
	B.	Sell - lease assets, substantive control