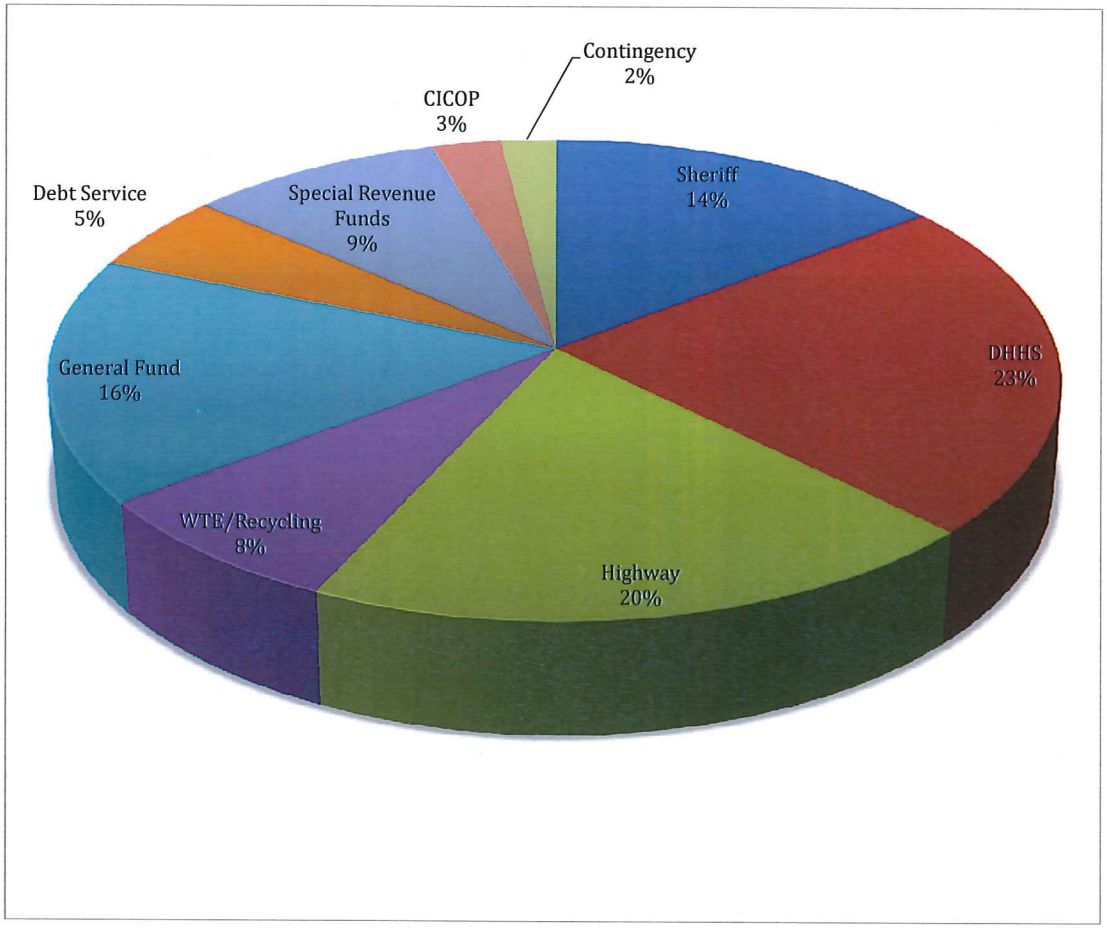
Barron County
2015 Budget

As Approved By The
Barron County Board of Supervisors
November 3, 2014

2015 Budget at a Glance

Department	Proposed Budget
Sheriff	$ 7,263,266
DHHS	$ 11,503,879
Highway	$ 9,853,390
WTE/Recycling	$ 3,895,468
General Fund	$ 8,277,330
Debt Service	$ 2,613,798
Special Revenue Funds	$ 4,629,947
CICOP	$ 1,250,000
Contingency	$ 1,025,000
	$ 50,312,078

*Debt Service includes Campus HVAC Financing



SUMMARY TAX ALLOCATION	2012	2013	2014	2015	2015	2015
State Tax not part of County Budget, but part of County Levy	$ 626,209.15	$ 589,712.70	$ 607,455.02	$ 633,245.94	$ 633,245.94	$ 633,245.94
$$ Change	$ 993.16	$ (36,496.45)	$ 17,742.32	$ 25,790.92	$ 25,790.92	$ 25,790.92
%% Change	0.16%	-5.83%	3.01%	4.25%	4.25%	4.25%

COUNTY BUDGET	2012 Actual	2013 Adopted	2014 Adopted	Preliminary	Executive Recommendation	Board Approved
Operation and Maintenance (General & Special Revenue Funds)	18,153,484	18,676,441	19,746,856	20,541,908	20,310,582	20,310,582
County Library	486,803	483,109	472,771	486,927	486,927	486,927
County Library - Out of County Payments	27,078	35,182	32,094	28,294	28,294	28,294
Debt Service	2,292,521	2,303,647	1,945,929	1,955,628	1,955,628	1,955,628
County Tax for Highways & Bridges	3,023,474	3,035,500	3,280,000	3,588,871	3,540,197	3,540,197
Contingency Fund	719,238	841,038	1,042,500	970,000	1,025,000	1,025,000
Capital Improvements Funding	977,100	600,000	935,000	855,000	855,000	855,000
Barron County Campus HVAC Upgrades	0	0	0	0	658,170	658,170
Highway Salt Storage Shed	900,000	0	0	0	0	
B1 Charitable & Penal Charges & Other Special Charges	47	0	48	0	0	0
Total Expenditures	26,579,745	25,974,917	27,455,198	28,426,628	28,859,798	28,859,798
LESS:						
General Revenue (General fund)	4,616,094	4,677,739	5,281,646	5,578,930	5,578,930	5,578,930
County Sales Tax Revenue	3,000,000	3,000,000	3,100,000	3,200,000	3,200,000	3,200,000
Excess Sales Tax Revenue	26,000	235,000	500,000	685,000	685,000	685,000
Jail Assessment Fees	37,150	60,000	60,000	50,000	50,000	50,000
Out of County Prisoner Rev - to D/S/F - Fund Balance Applied	95,402	139,475	131,000	171,725	171,725	171,725
ACA Cost Fund Balance Applied	0	0	0	225,000	0	0
General Fund Balance Applied	1,234,000	115,000	230,000			
Total Revenues to be applied to levy	9,008,646	8,227,214	9,302,646	9,910,655	9,685,655	9,685,655
Total Levy	**17,571,099**	**17,747,703**	**18,152,552**	**18,515,973**	**19,174,143**	**19,174,143**
Levy Limit Information						
Total Maximum Allowable Levy	18,793,163	19,113,451	19,152,700	19,294,643	19,952,813	19,952,813
Actual Levy as adopted by County Board	17,057,218	17,229,412	17,647,687	18,000,752	18,658,922	18,658,922
(Over)/Under Maximum Allowable Levy	1,735,945	1,884,039	1,505,013	1,293,891	1,293,891	1,293,891
Dollar change in total levy over prior year	343,782	176,604	404,849	363,421	1,021,591	1,021,591
Percentage total change in tax levy over prior year	**2.00%**	**1.01%**	**2.28%**	**2.00%**	**5.63%**	**5.63%**
Recycling Surcharge (Excluding City/Town of Rice Lake & Vil New Auburn)						
Budgeted Expenditures	337,870	378,199	389,629	415,268	415,268	415,268
Less Budgeted Revenue	149,000	178,329	188,879	181,345	181,345	181,345
Total Special Charge	188,870	199,870	200,750	233,923	233,923	233,923
Estimated # Improved Parcels	18,100	18,100	18,250	18,350	18,350	18,350
Recycling Surcharge per Improved Parcel	**10.00**	**11.00**	**11.00**	**13.00**	**13.00**	**13.00**
	2012	**2013**	**2014**	**2015**	**2015**	**2015**
Valuation (Reduced by TID)	3,621,055,800	3,415,905,200	3,515,102,200	3,660,418,400	3,660,418,400	3,660,418,400
County Library Valuation	2,507,961,100	2,310,823,800	2,422,287,700	2,532,596,600	2,532,596,600	2,532,596,600
Total (Principal) Indebtedness at End of Current Year	20,495,000	18,515,002	16,450,000	14,618,333	19,618,333	19,618,333
Net New Construction	0.695%	0.920%	2.280%	0.937%	0.937%	0.937%
	Mill Rate	**Mill Rate**	**Mill Rate**	**Mill Rate**	**Mill Rate**	**Mill Rate**
Debt Service Levy	0.60	0.62	0.50	0.47	0.65	0.65
County Library Levy - In County & Out of County Payments	0.20	0.22	0.21	0.20	0.20	0.20
County Operating Levy	4.11	4.43	4.52	4.44	4.44	4.44
Total County Mill Rate Levy	**4.92**	**5.27**	**5.23**	**5.11**	**5.29**	**5.29**

HVAC Upgrades - Barron County Campus
Projected Effects to the Taxpayor of an Annual Levy Increase:

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Internal Management Memorandum
Unaudited Draft for Discussion Purposes Only

Date	11/19/2014
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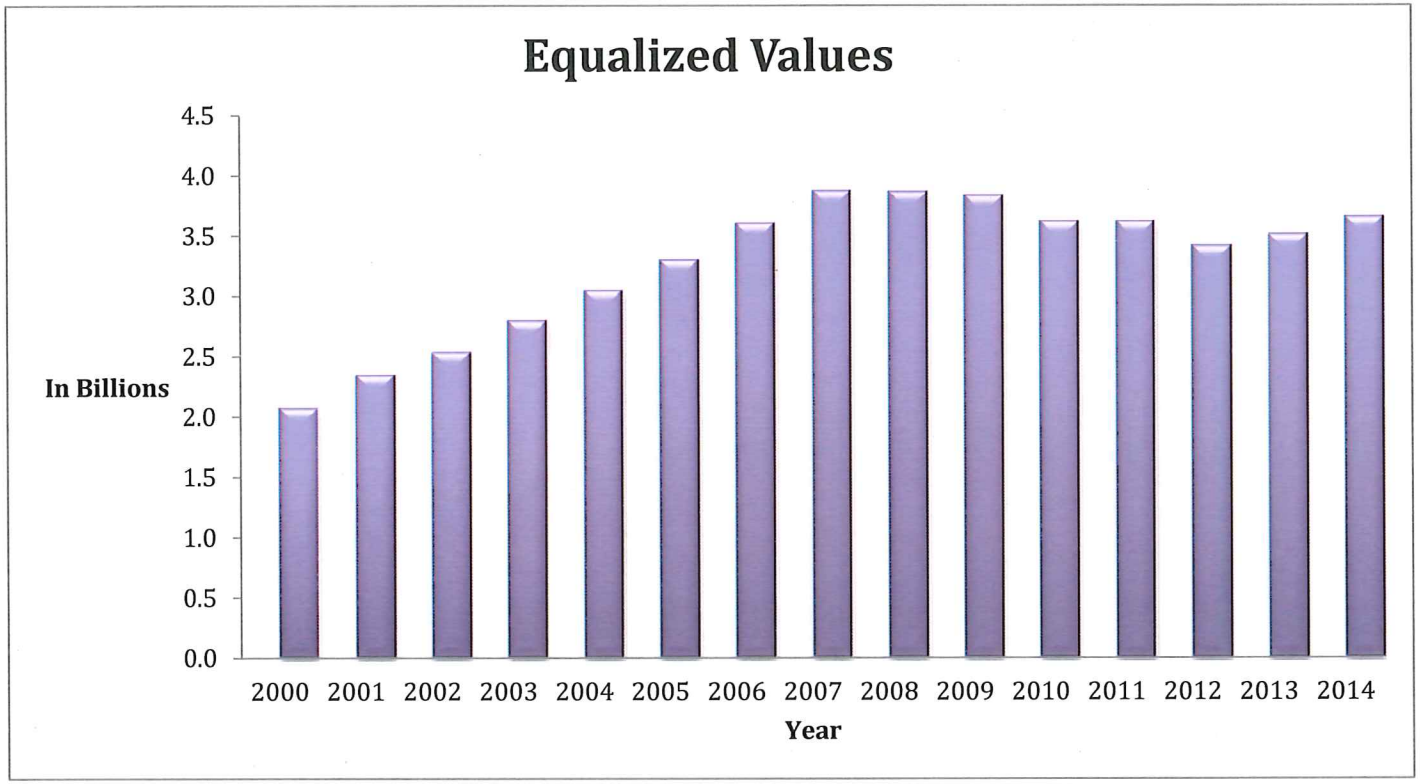
Preparer	JBB

	Annual Pmt Principal & Int	Levy Amount	Increase from Prior Year	Debt Mill Rate	Operating & Library Mill Rate	Total Mill Rate	Annual Taxes Based on $150,00 Home: Operating & Library Levy	Actual Debt Levy	Campus HVAC Debt Levy	Total	Difference from 2014 Actual
2014 Actual		$ 18,152,552	2.28%	$ 0.50	$ 4.73	$ 5.23	$ 709.50	$ 75.00		$ 784.50	
2015 - Budget A - Operations		$ 18,515,973	2.00%	$ 0.47	$ 4.64	$ 5.11	$ 696.00	$ 70.50		$ 766.50	$ (18.00)
8 Year Financing											
$5 million over 8 years @ 1.5%	$ 658,170	$ 19,174,143	5.63%	$ 0.65	$ 4.64	$ 5.29	$ 696.00	$ 70.50	$ 27.00	$ 793.50	$ 9.00
Annual Payment = $658,170											
Total Interest = $265,360											

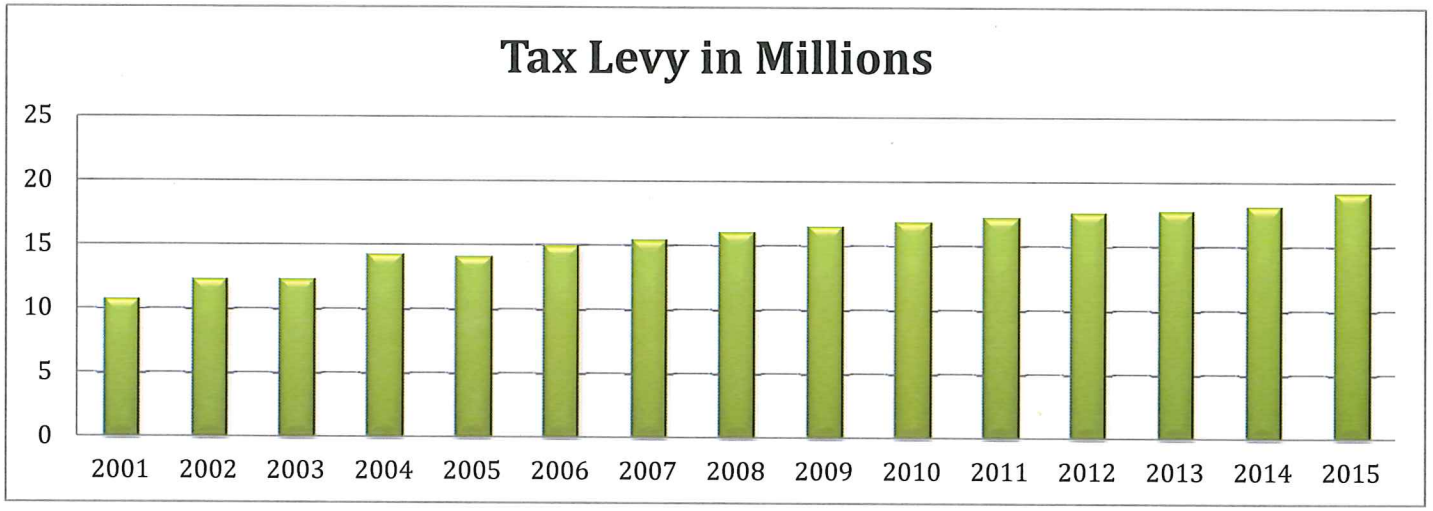
Barron County
15 Year Historical Analysis of Equalized Values

Levy Year	Equalized Value
2000	2,072,883,900
2001	2,344,445,300
2002	2,535,802,900
2003	2,798,892,500
2004	3,047,719,200
2005	3,300,779,800
2006	3,609,267,600
2007	3,876,173,100
2008	3,870,708,200
2009	3,838,832,400
2010	3,622,128,900
2011	3,621,055,800
2012	3,415,905,200
2013	3,515,102,200
2014	3,660,418,400
Average	3,275,341,027



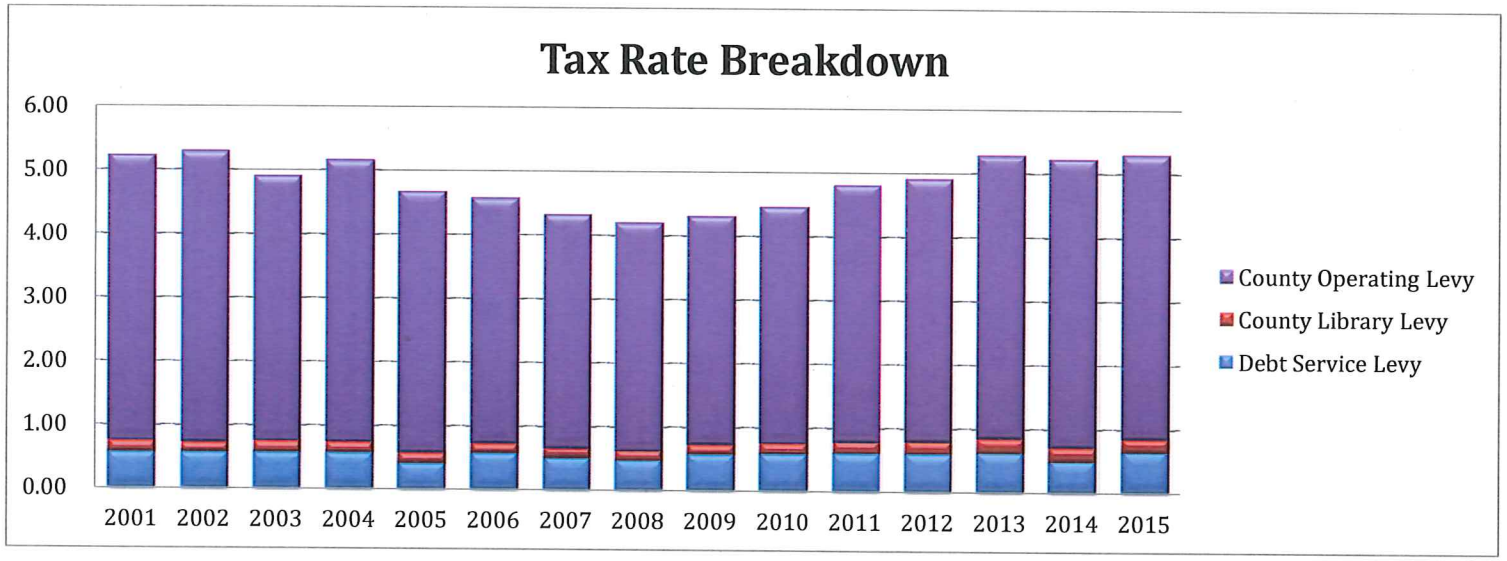
Barron County
15 Year Historical Analysis of Tax Levy

Budget Year	Tax Levy
2001	10,718,064
2002	12,270,941
2003	12,324,195
2004	14,249,935
2005	14,070,755
2006	14,943,212
2007	15,448,538
2008	16,066,715
2009	16,497,625
2010	16,889,289
2011	17,227,317
2012	17,571,099
2013	17,747,703
2014	18,152,552
2015	19,174,143



Barron County
15 Year Historical Tax Rate Analysis

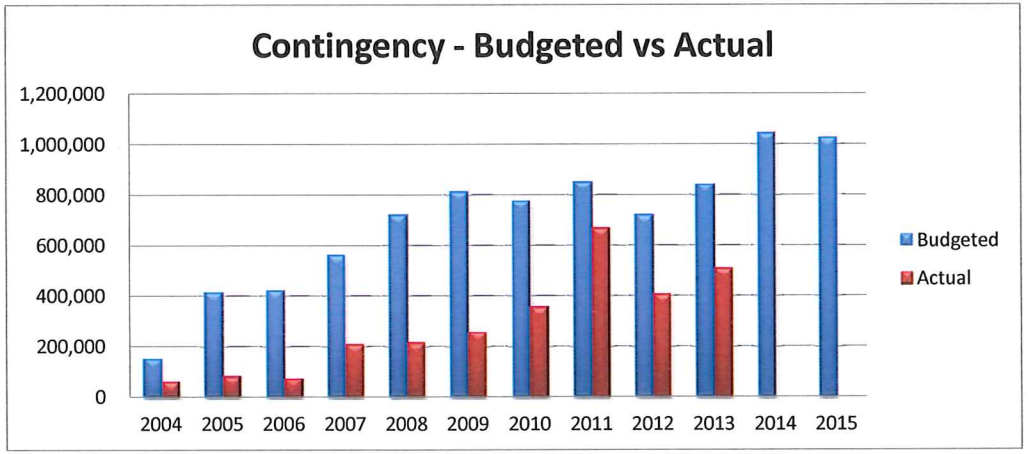
Year	Debt Service Levy	County Library Levy	County Operating Levy	Total County Levy
2001	0.58	0.17	4.48	5.23
2002	0.58	0.15	4.56	5.29
2003	0.58	0.17	4.16	4.91
2004	0.57	0.17	4.41	5.15
2005	0.41	0.16	4.10	4.67
2006	0.58	0.15	3.84	4.57
2007	0.51	0.15	3.66	4.32
2008	0.48	0.15	3.56	4.19
2009	0.57	0.15	3.59	4.31
2010	0.59	0.16	3.70	4.45
2011	0.60	0.19	4.02	4.81
2012	0.60	0.20	4.11	4.91
2013	0.62	0.23	4.43	5.28
2014	0.50	0.21	4.52	5.23
2015	0.65	0.20	4.44	5.29



Barron County Contingency Fund
Supplement to the 2015 Budget

2015 CONTINGENCY FUND REQUESTS	September Proposed	Health Ins Chgs October Proposed	Executive Recommend	Adopted
Clean Sweep Program County Match Dollars	15,000	15,000	15,000	
Hazard Mitigation Grant - Emergency Management	6,000	6,000	6,000	
Employee Payouts - Retirements, Terminations	150,000	150,000	150,000	
COLA - 2% (Includes Estimated FICA/Medicare/WRS)	254,000	254,000	254,000	
Wage Study Adjustments	45,000	45,000	45,000	
Contingency	75,000	75,000	75,000	
Health Insurance possible plan changes, (a qualifing change in plan status)/ACA Costs Offset by Committed Fund Balance	225,000	39,000	39,000	
Health Insurance Increases for 2015	200,000			
Health Insurance Reduction from Wage Projections to be Committed for Future Years		280,000	280,000	
Benchmarking Study		40,000	40,000	
WITC Technology Drive Contribution		121,000	121,000	
Sub-Total	970,000	1,025,000	1,025,000	0

Budget Year	Total Tax Levy	Adopted Contingency Fund	Contingency Fund Spent
2004	14,249,935	150,000	61,761
2005	14,070,755	413,253	81,419
2006	14,943,212	422,239	75,110
2007	15,448,538	559,452	207,412
2008	16,066,715	719,816	214,682
2009	16,497,625	811,709	256,201
2010	16,889,289	776,000	354,218
2011	17,227,317	850,577	666,467
2012	17,571,099	719,238	403,581
2013	17,747,703	841,038	507,831
2014	18,152,552	1,042,500	
2015	19,174,143	1,025,000	



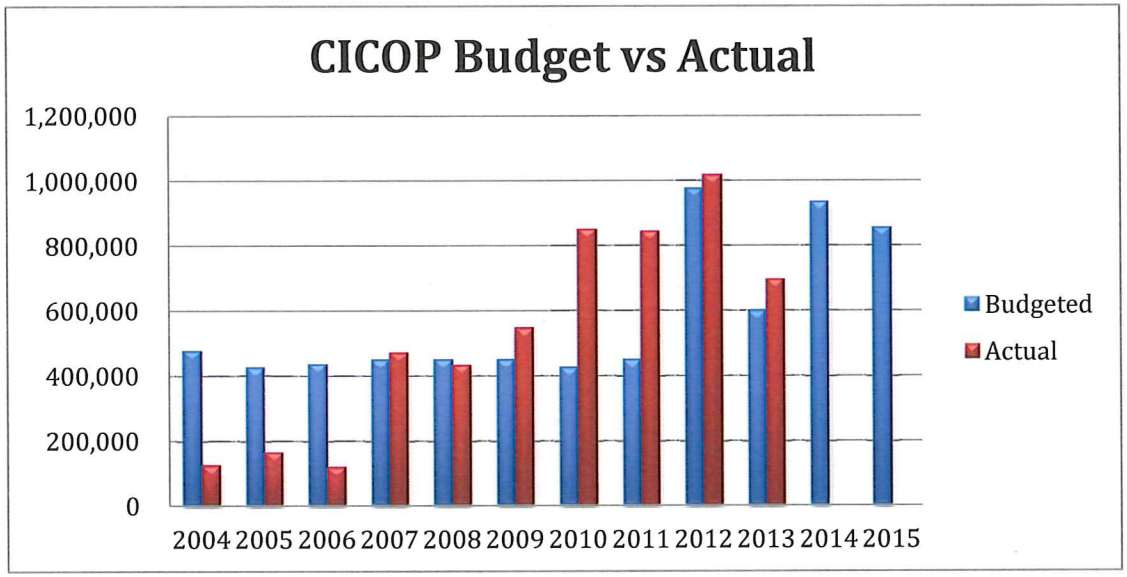
****Unused Contingency Returned to General Fund Unassigned Fund Balance**

Barron County Capital Improvement Capital Outlay (CICOP)
Supplement to the 2015 Budget

Capital Improvement - Capital Outlay

Total requests for 2015 from CICOP details	1,250,000
Total	1,250,000
Levy	855,000
Requests in excess of Levy (reserves)	395,000

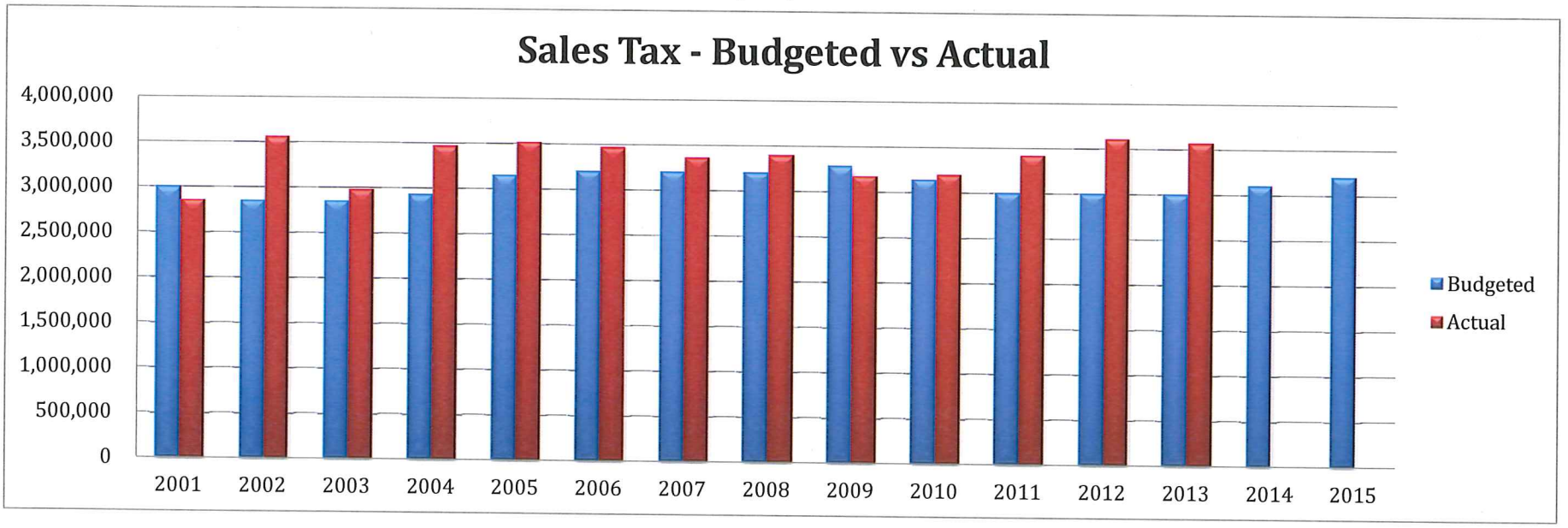
Budget Year	Levy Dollars Applied	CICOP Actual Expenditures
2004	475,000	123,165
2005	425,000	163,368
2006	435,000	118,562
2007	450,000	472,001
2008	450,000	433,885
2009	450,000	545,488
2010	425,000	850,585
2011	450,000	845,075
2012	977,100	1,017,931
2013	600,000	696,393
2014	935,000	
2015	855,000	



NOTE: Actual Expenditures Over Levied Dollars Paid Out of Fund Balance from Previous Years

Barron County
15 Year Historical Sales Tax Analysis

Budget Year	Sales Tax Budgeted	Sales Tax Actual
2001	3,000,000	2,858,850
2002	2,850,000	3,558,311
2003	2,850,000	2,974,990
2004	2,925,000	3,464,183
2005	3,150,000	3,515,577
2006	3,200,000	3,461,256
2007	3,200,000	3,358,190
2008	3,200,000	3,390,854
2009	3,280,000	3,170,105
2010	3,140,000	3,192,960
2011	3,000,000	3,417,798
2012	3,000,000	3,601,312
2013	3,000,000	3,562,443
2014	3,100,000	
2015	3,200,000	



Barron County
1 Page Summary - Revenues & Expenditures

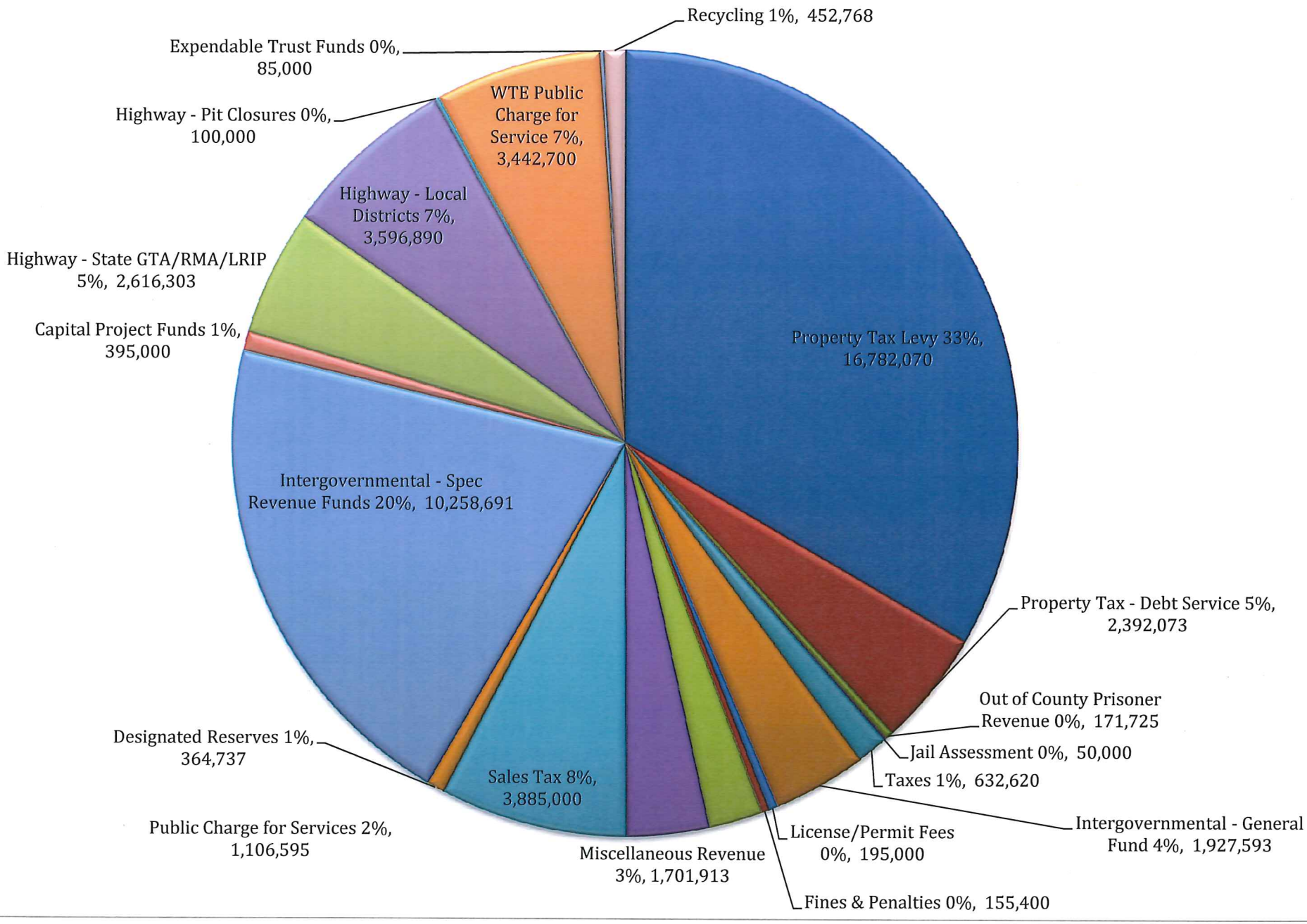
Revenues

General Fund	Actual Revenues 2012	Actual Revenues 2013	Estimated Total Revenues 2014	Budget Adopted 2014	Budget Request 2015	Levy Request 2015	Executive Recommends 2015	Budget Adopted 2015
Taxes	$ 647,265	$ 621,336	$ 625,220	$ 621,620	$ 632,620	$ 632,620	$ 632,620	$ 632,620
Intergovernmental	$ 2,084,116	$ 1,885,080	$ 1,938,913	$ 1,885,297	$ 1,927,593	$ 1,926,593	$ 1,927,593	$ 1,927,593
Licenses & Permits	$ 178,052	$ 204,017	$ 195,000	$ 180,000	$ 195,000	$ 195,000	$ 195,000	$ 195,000
Fines,Forfeitures & Penalties	$ 187,901	$ 195,580	$ 188,524	$ 165,400	$ 155,400	$ 155,400	$ 155,400	$ 155,400
Public Charge for Services	$ 1,615,219	$ 1,557,260	$ 1,309,911	$ 1,343,999	$ 1,278,320	$ 978,550	$ 1,278,320	$ 1,278,320
Misc. Revenues	$ 1,022,662	$ 1,067,445	$ 1,547,547	$ 1,460,631	$ 1,701,913	$ 1,690,767	$ 1,701,913	$ 1,701,913
Total General Fund	$ 5,735,215	$ 5,530,718	$ 5,805,115	$ 5,656,947	$ 5,890,846	$ 5,578,930	$ 5,890,846	$ 5,890,846
Special Revenue Funds	$ 18,505,228	$ 18,486,391	$ 18,910,634	$ 19,253,036	$ 19,933,826	$ 9,675,135	$ 19,933,826	$ 19,933,826
Debt Service	$ 2,292,521	$ 2,303,647	$ 1,945,929	$ 1,945,929	$ 1,955,628	$ 1,955,628	$ 1,955,628	$ 1,955,628
Capital Projects	$ 1,098,925	$ 2,994,755	$ 1,539,050	$ 1,539,050	$ 1,250,000	$ 855,000	$ 1,250,000	$ 1,250,000
Highway	$ 9,652,307	$ 9,768,192	$ 9,332,319	$ 8,848,570	$ 9,853,390	$ 3,540,197	$ 9,853,390	$ 9,853,390
Waste To Energy	$ 3,002,160	$ 3,229,483	$ 3,379,500	$ 3,379,500	$ 3,442,700	$ -	$ 3,442,700	$ 3,442,700
Trust Funds - 800 Funds	$ 84,357	$ 74,150	$ 81,000	$ 81,000	$ 85,000	$ -	$ 85,000	$ 85,000
Recycling	$ 354,217	$ 366,329	$ 389,629	$ 389,629	$ 415,268	$ -	$ 415,268	$ 452,768
Total All Other Funds	$ 34,989,715	$ 37,222,947	$ 35,578,061	$ 35,436,714	$ 36,935,812	$ 16,025,960	$ 36,935,812	$ 36,973,312
Total Revenues	$ 40,724,930	$ 42,753,665	$ 41,383,176	$ 41,093,661	$ 42,826,658	$ 21,604,890	$ 42,826,658	$ 42,864,158

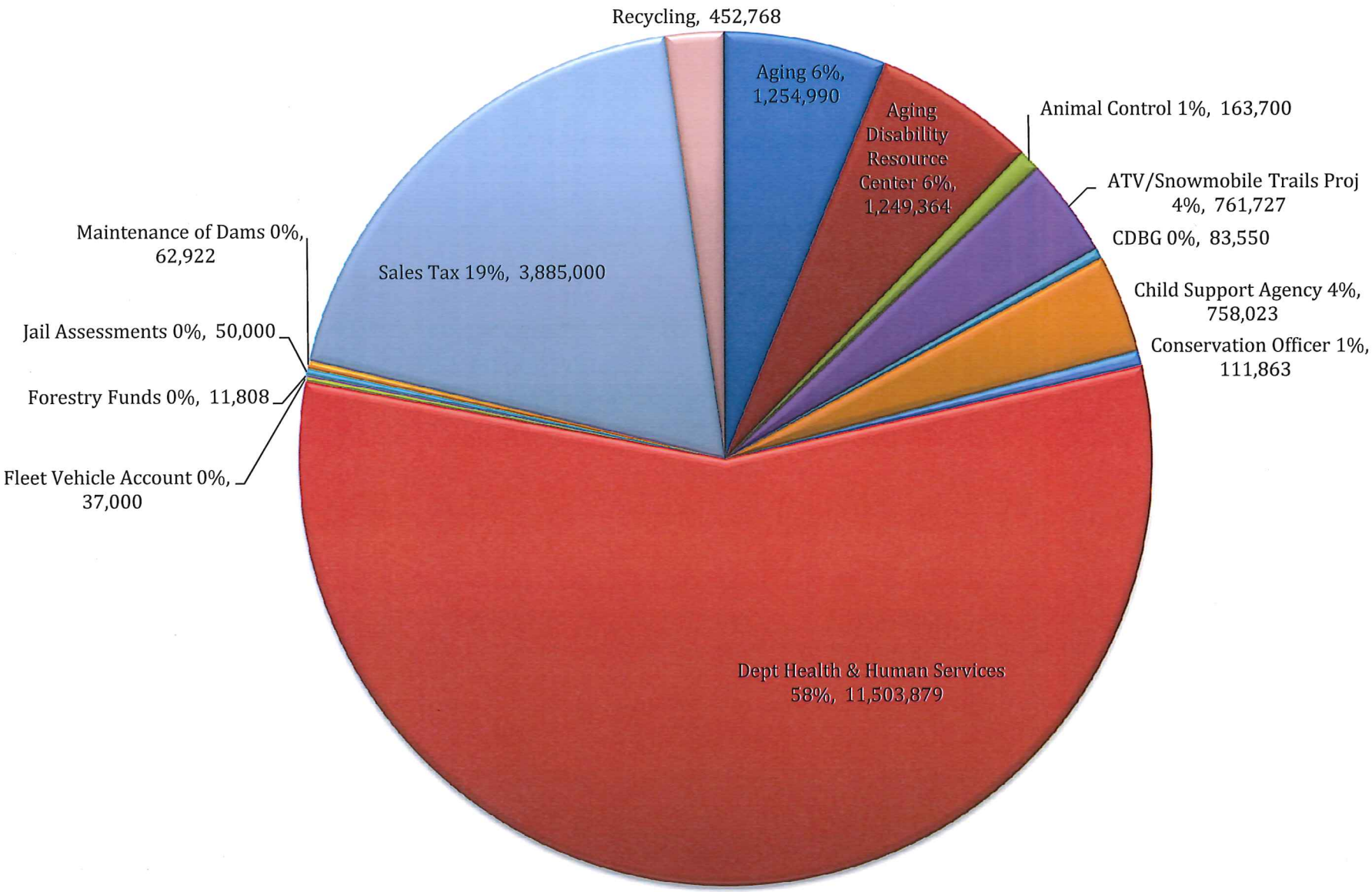
Expenditures

General Fund	Actual Expenditures 2012	Actual Expenditures 2013	Estimated Total Expenditures 2014	Budget Adopted 2014	Budget Requested 2015	Funded By: Assigned Fund Balance 2015	Funded By: Levy Request 2015	Executive Recommends 2015	Budget Adopted 2015
General Government	$ 5,107,617	$ 5,311,834	$ 5,943,285	$ 5,844,625	$ 5,855,373	$ 134,325	$ 5,721,048	$ 5,855,373	$ 5,855,373
Public Safety	$ 6,855,035	$ 6,853,575	$ 7,083,592	$ 7,083,822	$ 7,263,266	$ 78,926	$ 7,184,340	$ 7,263,266	$ 7,263,266
Public Health & Human Services	$ 139,702	$ 151,037	$ 166,156	$ 164,426	$ 152,079	$ -	$ 152,079	$ 152,079	$ 152,079
Culture, Recreation, Education	$ 1,065,127	$ 1,056,432	$ 1,287,831	$ 1,169,718	$ 1,192,419	$ 58,839	$ 1,133,580	$ 1,192,419	$ 1,192,419
Conservation & Development	$ 679,956	$ 677,564	$ 856,076	$ 830,170	$ 905,734	$ 61,113	$ 844,621	$ 905,734	$ 905,734
Other Financing Sources & Uses	$ 95,402	$ 3,124,845	$ 131,000	$ 131,000	$ 171,725	$ 171,725	$ -	$ 171,725	$ 171,725
Total General Fund	$ 13,942,839	$ 17,175,287	$ 15,467,940	$ 15,223,761	$ 15,540,596	$ 504,928	$ 15,035,668	$ 15,540,596	$ 15,540,596
Special Revenue Funds	$ 14,446,999	$ 15,055,381	$ 15,730,711	$ 15,653,036	$ 16,048,826	$ 10,258,692	$ 5,790,135	$ 16,048,826	$ 16,048,826
Debt Service	$ 2,292,410	$ 5,581,691	$ 1,945,929	$ 1,995,929	$ 1,955,628	$ -	$ 1,955,628	$ 2,613,798	$ 2,613,798
Capital Projects	$ 1,017,931	$ 3,875,183	$ 1,538,550	$ 1,538,550	$ 1,250,000	$ 395,000	$ 855,000	$ 1,250,000	$ 1,250,000
Highway	$ 10,907,021	$ 10,911,957	$ 10,834,127	$ 8,848,570	$ 9,853,390	$ 6,313,193	$ 3,540,197	$ 9,853,390	$ 9,853,390
Waste To Energy	$ 3,325,947	$ 3,477,394	$ 3,169,537	$ 3,169,537	$ 3,442,700	$ 3,442,700	$ -	$ 3,442,700	$ 3,442,700
Trust Funds - 800 Funds	$ 84,357	$ 74,150	$ 81,000	$ 81,000	$ 85,000	$ 85,000	$ -	$ 85,000	$ 85,000
Recycling	$ 380,094	$ 343,088	$ 389,629	$ 389,629	$ 415,268	$ 415,268	$ -	$ 415,268	$ 452,768
Contingency Fund	$ 719,238	$ 841,038	$ 1,042,500	$ 1,042,500	$ 970,000	$ -	$ 1,025,000	$ 1,025,000	$ 1,025,000
Total All Other Funds	$ 33,173,997	$ 40,159,882	$ 34,731,983	$ 32,718,751	$ 34,020,812	$ 20,909,853	$ 13,165,960	$ 34,733,982	$ 34,771,482
Total Expenditures	$ 47,116,836	$ 57,335,169	$ 50,199,923	$ 47,942,512	$ 49,561,408	$ 21,414,781	$ 28,201,628	$ 50,274,578	$ 50,312,078

Budget by Revenue Category



Special Revenue Funds



Barron County
2015 Budget Worksheet - Revenues

Column Descriptions:

1. Actual Revenues - 2012
2. Actual Revenues - 2013
3. Estimated Revenues - 2014
4. 2014 Budget as Originally Adopted
5. 2015 Total Estimated Revenues
6. 2015 Estimated Revenues to Offset Property Tax Levy
7. 2015 Executive Committee Recommendations to the County Board
8. 2015 Budget as Approved by the County Board

The following spreadsheet is a tabulation of the receipts/revenues of Barron County for the purpose of adhering to applicable Wisconsin State Statutes and to help prepare the annual budget

		1	2	3	4	5	6	7	8
A/C #	**REVENUES** Account Description	**Revenues 2012**	**Revenues 2013**	**Estimated Total 2014**	**Budget Adopted 2014**	**Budget Request 2015**	**Levy Request 2015**	**Executive Recommends 2015**	**Budget Adopted 2015**
	TAXES								
08-41111	Ag Use Penalty	1,090	5,100	1,000	1,000	2,500	2,500	2,500	2,500
06-41120	Payment in Lieu of Taxes	5,750	6,977	5,500	5,500	5,000	5,000	5,000	5,000
01-41140	Managed Forest Tax From Districts	-	6,693	8,600	5,000	5,000	5,000	5,000	5,000
01-41150	Forest Crop Tax from Districts	10,799	10,849	5,000	5,000	5,000	5,000	5,000	5,000
01-41220	Retained Sales Tax	120	120	120	120	120	120	120	120
10-41230	Real Estate Transfer Fees	89,606	93,911	80,000	80,000	90,000	90,000	90,000	90,000
08-41800	Interest on Taxes	539,901	497,686	525,000	525,000	525,000	525,000	525,000	525,000
	Total Taxes	647,265	621,336	625,220	621,620	632,620	632,620	632,620	632,620
	INTERGOVERNMENTAL REVENUE								
00-42422	State Exempt Computer Aid	27,663	28,826	32,979	28,000	28,000	28,000	28,000	28,000
01-43210	Indirect Cost Reimb - CSA	64,182	56,910	103,125	103,125	113,708	113,708	113,708	113,708
06-43256	State Aid Food Pantry	-	10,871	3,651	-	-	-	-	-
01-43410	Shared Taxes from State	1,203,309	1,204,495	1,205,212	1,205,212	1,203,199	1,203,199	1,203,199	1,203,199
09-43520	State Aid Crime Victim/Witness	38,904	47,073	42,000	42,000	42,000	42,000	42,000	42,000
16-43522	State Aid Sheriff Dept - Drug Det	23,331	-		-	-	-	-	-
16-43523	State Aid Police Instruction	9,220	9,120	9,120	9,120	9,120	9,120	9,120	9,120
16-43524	State Aid - School Liaison Grant	-	-	-	-	10,000	10,000	10,000	10,000
16-43527-019	State Aid EMA/EPCRA/HAZMAT	201,280	64,188	68,000	68,000	68,000	68,000	68,000	68,000
12-43528	State Aid Soil & Water Salaries	96,900	108,279	115,281	115,281	116,366	116,366	116,366	116,366
06-43538	State Aid - Co Clerk Elections	21,000	-	-	-	-	-	-	-
12-43538	State Aid Land Services	1,240	-	-	2,650	-	-	-	-
16-43538	Public Service Commission - E-911	86,067	39,243	33,434	-	-	-	-	-
25-43538	State Aid Extension C/O	1,020	-	6,871	6,871	-	-	-	-
02-43543	State Aid Circuit Court	181,855	183,925	188,445	179,512	179,000	179,000	179,000	179,000
02-43543-113	State Aid Circuit Court - GAL	41,437	43,726	41,995	43,726	41,000	41,000	41,000	41,000
02-43544	State Aid Circuit Court - CJCC	24,559	10,000	-	-	-	-	-	-
20-43562	State Aid Veterans' Service	11,500	14,231	11,500	11,500	11,500	11,500	11,500	11,500
12-43574	State Aid Land Info - Surveyor C/O	300	300	100	300	1,000	-	1,000	1,000
12-43587	Land Services - Lake Books C/O	15	-	-	-	-	-	-	-
12-43589	State Aid Nutrient Mgmt/Farmer Educ	2,094	6,393	7,200	-	7,200	7,200	7,200	7,200
12-43599	State Aid Land & Water Plan	48,241	57,500	70,000	70,000	97,500	97,500	97,500	97,500
	Total Intergovernmental Revenue	2,084,116	1,885,080	1,938,913	1,885,297	1,927,593	1,926,593	1,927,593	1,927,593

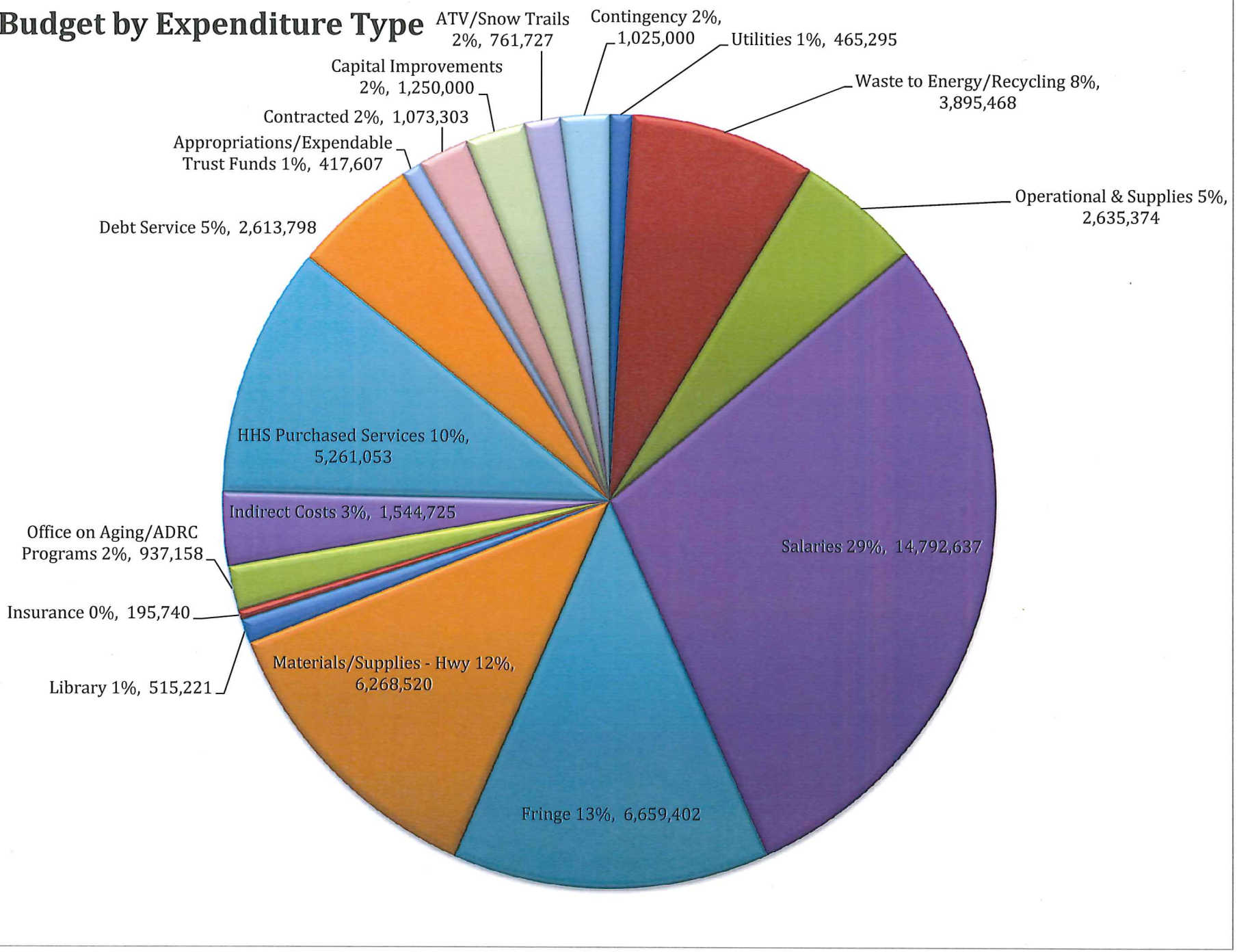
A/C #	REVENUES Account Description	1 Revenues 2012	2 Revenues 2013	3 Estimated Total 2014	4 Budget Adopted 2014	5 Budget Request 2015	6 Levy Request 2015	7 Executive Recommends 2015	8 Budget Adopted 2015
	LICENSES & PERMITS								
12-44410	Zoning Fees & Permits	178,052	204,017	195,000	180,000	195,000	195,000	195,000	195,000
	Total Licenses & Permits	178,052	204,017	195,000	180,000	195,000	195,000	195,000	195,000
	FINES, FORFEITURES & PENALTIES								
12-45000	Land Services Forfeitures	-	25,000	-	-	-	-	-	-
02-45110	County Ordinance Forfeitures	86,241	83,744	81,000	80,000	80,000	80,000	80,000	80,000
08-45111	NSF Check Forfeitures	420	220	400	400	400	400	400	400
02-45120	Penal Fines for County	88,268	71,728	70,000	80,000	70,000	70,000	70,000	70,000
02-45121	10% DA Restitution Surcharge	6,616	6,231	6,000	5,000	5,000	5,000	5,000	5,000
16-45190	Sheriff Drug Asset Forfeitures C/O	6,355	8,658	31,124	-	-	-	-	-
	Total Fines, Forfeitures & Penalties	187,901	195,580	188,524	165,400	155,400	155,400	155,400	155,400
	PUBLIC CHARGES FOR SERVICES								
02-45140	Circuit Court Fees & Costs	172,168	160,648	150,000	150,000	150,000	150,000	150,000	150,000
02-45141	Witness Fee Reimbursements	240	-	50	50	50	50	50	50
02-45142	Circuit Court Psychiatric Fees	2,640	4,054	1,500	1,500	1,500	1,500	1,500	1,500
02-45143	Circuit Court Mediation Fees	2,254	2,598	2,193	2,000	2,000	2,000	2,000	2,000
02-45160	Receipting & Disbursing Fees	994	88	-	-	-	-	-	-
16-45220	DOR Tax Intercept	-	-	2,591	-	-	-	-	-
06-46110	County Clerk Fees	10,270	10,140	5,000	5,000	8,500	8,500	8,500	8,500
10-46120	ROD On-line Access Fees	23,082	24,899	20,000	20,000	25,000	25,000	25,000	25,000
10-46123	ROD Redaction Fee C/O	54,875	48,805	40,500	50,000	-	-	-	-
06-46125	SVRS Support - (Chg to Mun. Voting)	12,100	12,100	13,000	13,000	13,000	13,000	13,000	13,000
10-46130	Register of Deeds Fees	218,519	194,290	197,000	197,000	180,000	180,000	180,000	180,000
12-46135	Land Information Revenue C/O	69,569	63,141	40,555	60,000	80,000	-	80,000	80,000
12-46140	Land Information Public Access C/O	21,558	19,170	-	20,000	-	-	-	-
09-46147	District Attorney Diversion Court Fees	-	-	1,000	-	1,000	1,000	1,000	1,000
02-46150	Register in Probate Fees	12,717	12,453	12,000	12,000	12,000	12,000	12,000	12,000
02-46151	Guardian at Litem Chg for Services	101,528	100,103	91,500	91,500	91,500	91,500	91,500	91,500
02-46153	Attorney Fee Revenue	32,120	30,479	28,600	27,500	28,500	28,500	28,500	28,500
06-46191	Copy Machine Revenue	33,343	32,986	25,000	25,000	27,000	27,000	27,000	27,000
09-46191	Copy Machine Revenue - Dist Atty	9,728	16,612	5,500	5,500	2,500	2,500	2,500	2,500
16-46210	Sheriff Fees - Process Service Fee	89,835	74,525	85,000	85,000	85,000	85,000	85,000	85,000
16-46211	Sheriff Fees	16,637	22,549	10,000	10,000	10,000	10,000	10,000	10,000
16-46212	Fingerprint/PBT Fees	150	-	-	-	-	-	-	-
16-46215	Project Lifesaver Fees C/O	2,245	1,330	140	-	-	-	-	-
16-46220	Huber Law Revenue	68,596	96,512	60,000	60,000	60,000	60,000	60,000	60,000
16-46222	Booking Fee	3,988	4,009	4,000	4,000	4,000	4,000	4,000	4,000
16-46224	Daily Fee for Sentenced Inmates	44,484	39,823	40,000	40,000	40,000	40,000	40,000	40,000
16-46226	Jail Nurse Fee	1,009	1,425	1,000	1,000	1,000	1,000	1,000	1,000
16-46240	Out of Co Prisoner Rev - Acct 59230	131,430	171,726	131,000	131,000	171,725	-	171,725	171,725
12-46320	Revenue Rural Address Numbers C/O	7,365	6,220	5,000	6,000	5,000	-	5,000	5,000
05-46540	Cremation/Disintern/Death Cert Fees	28,340	41,560	38,000	39,000	38,000	38,000	38,000	38,000
15-46720	Park Fees - Shelter Fees	455	730	500	500	500	500	500	500
15-46720-250	Park Fees - Veteran's Park	9,662	10,290	6,600	6,500	6,500	6,500	6,500	6,500
15-46720-251	Park Fees - Waldo Carlson	30,074	31,209	22,000	22,000	22,000	22,000	22,000	22,000
15-46720-252	Park Fees - Southworth	11,783	15,083	11,775	9,000	9,000	9,000	9,000	9,000
15-46720-259	Waldo Carlson Boat Landing Fees C/O	7,099	6,308	7,099	7,099	5,000	-	5,000	5,000
25-46770	Charge for Extension Programs C/O	13,229	19,861	10,000	10,000	10,000	-	10,000	10,000
15-46810	County Forest Revenue	207,754	159,019	158,000	140,000	150,000	150,000	150,000	150,000
12-46820	Conservation Reserve C/O	-	-	15	-	45	-	45	45

A/C #	REVENUES Account Description	1 Revenues 2012	2 Revenues 2013	3 Estimated Total 2014	4 Budget Adopted 2014	5 Budget Request 2015	6 Levy Request 2015	7 Executive Recommends 2015	8 Budget Adopted 2015
12-46822	Land Conservation Revenues C/O	-	-	905	-	-	-	-	-
12-46823	NR-135 Review Fees	27,700	15,400	10,000	20,000	10,000	10,000	10,000	10,000
12-46824	LCD Seed Revenue C/O	3,449	2,101	52	-	500	-	500	500
12-46826	Land Serv Equipment Revenue C/O	100	623	4,500	300	500	-	500	500
12-46827	Tree Program Revenue C/O	16,963	14,158	10,851	15,000	15,000	-	15,000	15,000
02-47361	Family Court Counseling C/O	12,445	11,395	11,000	11,000	11,000	-	11,000	11,000
02-47365	Children in the Middle Rev C/O	4,251	1,344	35	100	-	-	-	-
04-47401	Dept of Admin Rev	519	522	-	-	-	-	-	-
14-47401	Vending Rev (GC) - Wellness - C/O	749	1,123	650	650	1,000	-	1,000	1,000
14-47402	Vending Rev (JC) - Wellness - C/O	603	342	300	300	-	-	-	-
16-47404	LE Canteen Rev - C/O	93,361	74,694	45,500	45,500	-	-	-	-
20-47470	Veteran's Revenue - Donations - C/O	2,980	815	-	-	-	-	-	-
29-47486	Erosion Control Equipment Rev C/O	260	-	-	-	-	-	-	-
	Total Public Charges for Services	1,615,219	1,557,260	1,309,911	1,343,999	1,278,320	978,550	1,278,320	1,278,320
	MISCELLANEOUS REVENUE								
01-43211	Indirect Cost Reimburse from Depts	574,665	722,482	1,081,396	1,081,396	1,189,859	1,189,859	1,189,859	1,189,859
07-47210	Computer Center Revenue	1,497	1,138	-	-	-	-	-	-
01-48000	Miscellaneous General Revenue	-	346	-	-	-	-	-	-
07-48001	Electronic Auction Revenue	245	293	-	-	-	-	-	-
02-48110	Interest on Clerk of Court Collections	5,450	4,629	6,500	3,600	6,500	6,500	6,500	6,500
08-48110	Interest on Securities	158,127	43,778	75,000	75,000	100,000	100,000	100,000	100,000
12-48110	Interest DATCP Watershed C/O	19	12	10	20	10	-	10	10
25-48110	Interest Ag Commission C/O	85	54	50	50	25	-	25	25
01-48120	Interest on WTE Loan to G/F	-	4,474	6,165	6,000	5,500	5,500	5,500	5,500
15-48120	Interest on Snow Club Loan	283	684	500	500	1,000	1,000	1,000	1,000
06-48130	Clerk's Directory Revenue	34	40	50	50	50	50	50	50
06-48135	Election Equipment Revenue	2,250	-	-	-	-	-	-	-
01-48210	Land Rent	-	-	1,368	-	1,200	1,200	1,200	1,200
14-48210	County Building/Office Rents	69,412	74,811	94,000	80,000	87,000	87,000	87,000	87,000
08-48309	Treasurer's Statement Revenue	836	741	500	500	500	500	500	500
08-48311	Profit on Tax Deed Sales	(30,810)	(16,146)	-	-	-	-	-	-
08-48313	Tax Deed Fees	6,643	6,268	11,000	11,000	10,000	10,000	10,000	10,000
01-48410	Insurance Dividends	16,340	16,447	8,784	-	-	-	-	-
01-48411	Refund Prior Year Expense - Other	58,160	20,237	54,617	-	-	-	-	-
01-48412	Add'l Revenue of Prior Year	121,742	11,995	85	-	-	-	-	-
01-48413	Rebates & Refunds	85	109	65	-	-	-	-	-
07-48413	Rebates & Refunds - Technology	42	-	-	-	-	-	-	-
00-48500	Fair Board Repayment	11,111	11,111	11,111	11,111	11,111	-	11,111	11,111
16-48500	School Liaison Donations	-	-	-	-	30,000	30,000	30,000	30,000
25-48500	Extension Donations & Contributions	-	2,000	-	-	-	-	-	-
16-48527	E-Dispatch Donations C/O	4,306	150	4,656	-	-	-	-	-
15-48530	Arland Rifle Range C/O	19	146	-	-	-	-	-	-
15-49140	Snow Club Loan Repayment	18,050	19,756	11,500	11,500	18,000	18,000	18,000	18,000
01-49220-701	Indirect Cost Reimburse from Hwy	84,374	111,954	154,677	154,677	185,164	185,164	185,164	185,164
01-49220-703	Indirect Cost Reimburse from WTE	40,407	29,760	25,227	25,227	55,994	55,994	55,994	55,994
00-49400	Sale of General Fixed Assets	4,071	177	285	-	-	-	-	-
	Total Miscellaneous Revenue	1,147,443	1,067,445	1,547,547	1,460,631	1,701,913	1,690,767	1,701,913	1,701,913
	Total G/F	5,859,997	5,530,718	5,805,116	5,656,947	5,890,846	5,578,930	5,890,846	5,890,846

A/C #	REVENUES Account Description	1 Revenues 2012	2 Revenues 2013	3 Estimated Total 2014	4 Budget Adopted 2014	5 Budget Request 2015	6 Levy Request 2015	7 Executive Recommends 2015	8 Budget Adopted 2015
	SPECIAL REVENUE FUNDS								
201	Jail Assessment Revenue	61,111	57,605	50,000	60,000	50,000	-	50,000	50,000
202	County Sales Tax Revenue	3,601,312	3,562,443	3,600,000	3,600,000	3,885,000	3,885,000	3,885,000	3,885,000
204	Maintenance of Dams-General	16,531	16,531	13,875	13,875	15,094	15,094	15,094	15,094
204-438	Maintenance of Dams-Beaver Dam	9,930	9,830	21,830	21,830	14,850	5,060	14,850	14,850
204-473	Maintenance of Dams-Rice Lake Dam	22,000	22,175	32,425	32,425	32,978	10,793	32,978	32,978
206	Com Dev Block Grant Loan Refund #1	11,529	14,536	46,050	46,050	67,050	-	67,050	67,050
208	Com Dev Block Grant Loan Refund #2	5,766	6,360	9,700	9,700	16,500	-	16,500	16,500
211	DHHS - Adult Protective Services	615,023	205,822	604,660	604,660	639,660	35,000	639,660	639,660
211	DHHS - Children/Families/Youth Aids	3,959,509	4,252,265	4,699,485	4,699,485	4,692,523	2,603,489	4,692,523	4,692,523
211	DHHS - Board 51 Behavioral Health	3,365,393	3,869,465	3,346,285	3,346,285	3,445,589	1,574,704	3,445,589	3,445,589
211	DHHS - Public Health	1,372,961	1,409,157	1,287,489	1,287,489	1,311,802	358,138	1,311,802	1,311,802
211	DHHS - Income Maintenance	1,173,718	1,298,647	1,610,148	1,610,148	1,414,305	360,930	1,414,305	1,414,305
213	Child Support Revenue	632,060	733,587	747,473	733,297	758,023	183,820	758,023	758,023
216	Aging Disability Resource Ctr (ADRC)	1,338,798	1,204,794	1,274,926	1,226,106	1,249,364	46,713	1,249,364	1,249,364
220	Fleet Vehicle Account	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000
221	Conservation Officer	82,400	92,012	91,741	91,741	111,863	56,863	111,863	111,863
222	Animal Control	166,008	147,641	165,057	165,057	163,700	147,015	163,700	163,700
231	Programs on Aging	1,141,552	1,086,985	1,091,867	1,077,963	1,083,917	328,920	1,083,917	1,083,917
231-43566	Elderly&Handicapped Transportation	137,258	133,207	168,823	168,048	171,073	26,596	171,073	171,073
240	Wildlife Habitat - Nickel an acre	801	808	800	800	808	-	808	808
241	State Aid Forestry	10,185	14,405	11,000	11,000	11,000	-	11,000	11,000
242	State Aid Snowmobile Trails	70,956	126,656		77,425	77,425	-	77,425	77,425
243	State Aid Forestry Acquisition Fund	429,200	-	-	-	-	-	-	-
244	State Aid ATV Trails	244,227	184,459		332,652	684,302	-	684,302	684,302
	Total Special Revenue Funds	18,505,228	18,486,391	18,910,634	19,253,036	19,933,826	9,675,135	19,933,826	19,933,826
	DEBT SERVICE FUNDS								
301	Accrued Vaca & Sick Leave (Fund Bal Only)	-	-	-	-	-	-	-	
303	Bonds UW BC Campus	494,670	492,245	-	-	-	-	-	-
305	Honeywell HVAC Upgrade - Campus	-	-	-	-		See Summary Tax Allocation		
306	Honeywell HVAC Upgrade - Govt Ctr	-	-	491,667	491,667	491,667	491,667	491,667	491,667
307	Judicial Center Bonds Series 2010B	746,645	750,895	751,455	751,455	748,555	748,555	748,555	748,555
308	Judicial Center Bonds Series 2010C	1,051,206	1,060,507	702,807	702,807	715,406	715,406	715,406	715,406
	Total Debt Service Funds	2,292,521	2,303,647	1,945,929	1,945,929	1,955,628	1,955,628	1,955,628	1,955,628
	CAPITAL PROJECT FUNDS								
404-41110	Capital Projects - Tax Levy	977,100	600,000	1,538,550	1,538,550	1,250,000	855,000	1,250,000	1,250,000
404	Capital Projects - Other Rev	121,825	99,748	500	500	-	-	-	-
405	Rail Rehabilitation	-	2,295,006	-	-	-	-	-	-
	Total Capital Project Fund	1,098,925	2,994,755	1,539,050	1,539,050	1,250,000	855,000	1,250,000	1,250,000

A/C #	REVENUES Account Description	1 Revenues 2012	2 Revenues 2013	3 Estimated Total 2014	4 Budget Adopted 2014	5 Budget Request 2015	6 Levy Request 2015	7 Executive Recommends 2015	8 Budget Adopted 2015
701	**INTERNAL SERVICE FUND - HIGHWAY**								
47XXX	County Highway Maintenance & Const	3,023,474	3,035,500	3,080,000	3,080,000	3,340,197	3,340,197	3,340,197	3,340,197
43531	State Transportation Aid (GTA)	972,152	1,497,865	997,917	973,000	997,900	-	997,900	997,900
43533	LRIP Admin	6,795	3,397	6,902	6,500	6,903	-	6,903	6,903
43538	STP & CHIP	-	-	-	-	297,690	-	297,690	297,690
47230	State Highway Maint & Const (RMA)	1,189,029	1,613,481	1,485,500	1,183,400	1,611,500	-	1,611,500	1,611,500
47330	Intergovernmental Chgs for Services	3,045,559	2,593,320	3,125,000	3,217,670	3,229,950	-	3,229,950	3,229,950
47332	County Aid Bridges - Town Share	208,352	45,719	237,000	237,000	219,250	200,000	219,250	219,250
47331	Miscellaneous Revenues	21,926	533,118	300,000	51,000	50,000	-	50,000	50,000
484XX	Frac Sand Rd Agrees/Except Maint	1,185,020	445,791	-	-	-	-	-	-
48961	Pit Closure	-	-	100,000	100,000	100,000	-	100,000	100,000
	Total Internal Service Funds	9,652,307	9,768,192	9,332,319	8,848,570	9,853,390	3,540,197	9,853,390	9,853,390
703	**ENTERPRISE FUND - WASTE TO ENERGY**								
46430	Steam Sales	460,238	458,932	480,000	480,000	550,000	-	550,000	550,000
46431	Electrical Sales	443,758	409,469	435,000	435,000	370,000	-	370,000	370,000
46432	Waste Haulers - In County	1,234,109	1,428,711	1,527,000	1,527,000	1,440,000	-	1,440,000	1,440,000
46433	Waste Haulers - Out of County	554,708	627,700	605,000	605,000	770,000	-	770,000	770,000
46434	Individuals - All	131,267	124,393	122,000	122,000	122,000	-	122,000	122,000
46438	Metal Sales	151,956	170,158	200,000	200,000	180,000	-	180,000	180,000
48XXX	All other revenues	26,124	10,119	10,500	10,500	10,700	-	10,700	10,700
	Total Enterprise Fund	3,002,160	3,229,483	3,379,500	3,379,500	3,442,700	-	3,442,700	3,442,700
	EXPENDABLE TRUST FUNDS								
801	Dog License	30,026	29,037	26,000	26,000	30,000	-	30,000	30,000
802	State Aid WI Fund Sanitary System	32,402	26,026	30,000	30,000	30,000	-	30,000	30,000
803	State Aid Wildlife Damage	21,929	19,086	25,000	25,000	25,000	-	25,000	25,000
	Total Expendable Trust Funds	84,357	74,150	81,000	81,000	85,000	-	85,000	85,000
	PUBLIC CHARGE FOR SERVICE								
210	Recycling Revenue	354,217	366,329	389,629	389,629	415,268	-	415,268	452,768
	Total Public Charge for Services	354,217	366,329	389,629	389,629	415,268	-	415,268	452,768
	GRAND TOTAL REVENUES	**40,849,712**	**42,753,665**	**41,383,177**	**41,093,661**	**42,826,657**	**21,604,890**	**42,826,658**	**42,864,158**
								21,221,768	

Budget by Expenditure Type



Barron County
2015 Budget Worksheet - Expenditures

Column Descriptions:
1. Actual Expenditures - 2012
2. Actual Expenditures - 2013
3. Significant Budget Changes to the Adopted 2014 Budget.
4. 2014 Budget as Originally Adopted.
5. 2015 Budget Requests by Department.
6. 2015 Expenditures Not Funded by Property Tax Levy.
7. 2015 Expenditures Funded by Property Tax Levy
8. Budget Recommended by the Executive Committee to the Full County Board.
9. 2015 Budget Approved by Full County Board

		1	2	3	4	5	6	7	8	9
							Funded By			
A/C #	EXPENDITURES Account Description	Expenditures 2012	Expenditures 2013	Estimated Expenditures 2014	Adopted Budget 2014	Requested Budget 2015	Assigned Fund Balance 2015	Levy Request 2015	Executive Recommends 2015	Budget Adopted 2015
	GENERAL GOVERNMENT						July Balances			
01-51110	County Board	92,544	92,698	134,598	134,598	133,822	-	133,822	133,822	133,822
01-51110-324	County Board - Northwest ITBEC	2,500	3,000	3,000	3,000	3,000	-	3,000	3,000	3,000
01-51110-324	County Board - Momentum West	2,500	-	2,500	2,500	2,500	-	2,500	2,500	2,500
02-51210	Circuit Court	1,274,270	1,275,234	1,274,134	1,274,134	1,315,036		1,315,036	1,315,036	1,315,036
01-51230	Restorative Justice	48,000	48,000	48,000	48,000	48,000	-	48,000	48,000	48,000
05-51270	Medical Examiner	63,325	79,913	88,716	88,716	94,376	-	94,376	94,376	94,376
09-51310	District Attorney	320,624	318,908	312,656	312,656	323,666	-	323,666	323,666	323,666
09-51315	District Attorney - Crime Victim Witness	83,362	90,036	87,435	87,435	88,645	-	88,645	88,645	88,645
31-51320	Corporation Counsel	260,344	274,916	278,126	270,586	275,183	-	275,183	275,183	275,183
31-51320	Corp Counsel - Ordinance Codification C/O	-	650	3,125	3,775	-	-	-	-	-
02-51340	Circuit Court - Family Court Counsel C/O	21,605	23,075	15,000	25,165	26,600	13,600	13,000	26,600	26,600
02-51343	Circuit Court - Mediation C/O	5,565	1,016	-	-	-	-	-	-	-
02-51350	Circuit Court - Family Court Commish	30,904	31,375	31,200	31,200	31,812	-	31,812	31,812	31,812
04-51410	County Administrator	813,510	869,507	878,151	862,762	884,098	-	884,098	884,098	884,098
06-51420	County Clerk	119,418	140,388	142,467	142,467	144,900	-	144,900	144,900	144,900
04-51430	Administration - Personnel Administration	110	(2,256)	62,500	19,500	27,500	-	27,500	27,500	27,500
06-51440	County Clerk - Elections	115,936	21,914	107,600	107,600	95,700	-	95,700	95,700	95,700
07-51450	Technology Center	394,015	423,029	528,548	522,985	543,917	-	543,917	543,917	543,917
07-51450	Technology Center - Acctng Software C/O	-	11,364	-	9,267	-	-	-	-	-
06-51460	County Clerk - Copy Room	33,547	33,029	36,000	36,000	39,000	-	39,000	39,000	39,000
06-51470	County Clerk - Telephone System	1,619	72	2,500	2,500	600	-	600	600	600
01-51510	Independent Auditing	38,363	40,000	40,000	40,000	45,000	-	45,000	45,000	45,000
01-51512	Special Account-Indirect Costs	5,865	5,865	5,865	6,000	6,000	-	6,000	6,000	6,000
08-51520	County Treasurer	210,089	220,528	224,871	223,671	227,312	-	227,312	227,312	227,312
12-51530	Land Information - Assessments	1,064	36	2,581	2,500	2,500	-	2,500	2,500	2,500
01-51540	Property & Liability Insurance	37,157	53,765	48,437	60,000	60,000	-	60,000	60,000	60,000
14-51600	Maintenance - Government Center	313,996	339,949	455,042	410,244	409,576	5,104	404,472	409,576	409,576
14-51610	Maintenance - Justice Center	253,260	284,574	334,155	332,252	336,001	-	336,001	336,001	336,001
14-51630	Maintenance - County Office Complex	12,997	27,235	53,400	53,400	51,000	-	51,000	51,000	51,000
14-51640	Maintenance - Courthouse - East Wing	11,523	13,073	12,040	12,040	13,000	-	13,000	13,000	13,000

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10-51710	Register of Deeds	185,205	221,598	204,441	199,941	242,239	-	242,239	242,239	242,239
10-51710-287	Register of Deeds - Redaction Fees C/O	1,427	15,541	131,234	131,234	18,467	18,467	-	18,467	18,467
12-51715	Land Information - State C/O	63,732	50,687	41,634	41,634	97,154	97,154	-	97,154	97,154
12-51715-293	Land Information - Public Access C/O	10,135	39,283	82,515	82,515	-	-	-	-	-
12-51715-294	Land Information - 2011 Grant C/O	4,953	-	-	-	-	-	-	-	-
12-51720	Land Information - County	241,386	245,281	246,666	239,973	242,369	-	242,369	242,369	242,369
08-51790	Treasurer - Tax Deed Expense	30,344	17,929	19,375	19,375	21,400	-	21,400	21,400	21,400
00-51910	Uncollectible Taxes	2,424	623	4,773	5,000	5,000	-	5,000	5,000	5,000
	Total General Government	5,107,617	5,311,834	5,943,285	5,844,625	5,855,373	134,325	5,721,048	5,855,373	5,855,373
	PUBLIC SAFETY									
16-52110	Sheriff Department - Administration	590,671	636,409	722,281	722,281	734,285	-	734,285	734,285	734,285
16-52110	Sheriff Department - Drug Buy Money C/O	10,000	7,500	13,825	13,825	25,050	25,050	-	25,050	25,050
16-52120	Sheriff Department - Enforcement	2,141,830	2,179,972	2,173,016	2,173,016	2,186,456	-	2,186,456	2,186,456	2,186,456
16-52125	Sheriff Department - Project Lifesaver C/O	2,297	1,276	30	30	241	241	-	241	241
16-52130	Sheriff Department - School Liaison	-	-	-	-	97,682	-	97,682	97,682	97,682
01-52220	Fire Suppression	491	490	270	500	500	-	500	500	500
16-52610	Sheriff Department - Communications Ctr	889,284	862,361	867,940	867,940	914,919	135	914,784	914,919	914,919
16-52610-016	Sheriff Department - Tower Equip C/O	-	-	8,000	8,000	16,000	8,000	8,000	16,000	16,000
16-52610-019	Sheriff Department - Emergency Mgmt	284,709	129,625	150,983	150,983	157,397	-	157,397	157,397	157,397
16-52710	Sheriff Department - Jail	2,877,608	2,950,140	3,005,859	3,005,859	3,085,236	-	3,085,236	3,085,236	3,085,236
16-52740	Sheriff Department - Inmate Canteen C/O	58,145	85,802	141,388	141,388	45,500	45,500	-	45,500	45,500
	Total Public Safety	6,855,035	6,853,575	7,083,592	7,083,822	7,263,266	78,926	7,184,340	7,263,266	7,263,266
	PUBLIC HEALTH & HUMAN SERVICES									
19-54420	B1 Charitable, Penal & Special State Chgs	47		48	48	-	-	-	-	-
20-54700	Veteran Service Office	122,582	121,954	136,459	131,944	133,779	-	133,779	133,779	133,779
20-54701	VSO - Aid to Vet's C/O	10,240	10,951	22,697	22,697	11,100	-	11,100	11,100	11,100
20-54702	VSO - Care of Vet's Graves C/O	2,880	3,260	3,000	5,785	3,200	-	3,200	3,200	3,200
24-54910	WESTCAP Community Action	4,000	4,000	4,000	4,000	4,000	-	4,000	4,000	4,000
06-54920	Food Pantry C/O	-	10,871		-	-	-	-	-	-
	Total Public Health & Human Services	139,702	151,037	166,156	164,426	152,079	-	152,079	152,079	152,079
	CULTURE, RECREATION & EDUCATION									
23-55110	Library *	486,803	483,108	472,771	472,771	486,927	-	486,927	486,927	486,927
23-55110	Library Act 420 (Out of Co Pmts)	27,078	35,182	32,094	32,094	28,294	-	28,294	28,294	28,294
24-55120	Historical Museum - Appropriation	32,000	50,000	32,000	32,000	36,000	-	36,000	36,000	36,000
15-55200	County Parks & Recreation	203,952	189,854	250,412	244,916	244,827	22,173	222,654	244,827	244,827
24-55460	County Fair Association - Appropriation	50,000	50,000	50,000	50,000	50,000	-	50,000	50,000	50,000
28-55610	UW Barron County Campus	39,045	48,338	212,616	100,000	100,000	-	100,000	100,000	100,000
25-55620	UW Extension - Office w/Postage C/O	169,653	170,180	193,444	193,444	205,009	20,310	184,699	205,009	205,009

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25-55621	UW Extension - Agricultural Agent	5,302	3,667	8,500	8,500	8,503	-	8,503	8,503	8,503
25-55622	UW Extension - Family Living Agent	3,678	3,513	4,000	4,000	4,003	-	4,003	4,003	4,003
25-55623	UW Extension - 4-H Agent	12,120	11,999	12,500	12,500	12,500	-	12,500	12,500	12,500
25-55626	UW Extension - Ag Endowment C/O	-	-	2,914	2,914	48	48	-	48	48
25-55627	UW Extension - Ag C/O	5,907	6,606	1,096	1,096	102	102	-	102	102
25-55628	UW Extension - Family Living C/O	1,409	2,338	3,256	3,256	2,000	2,000	-	2,000	2,000
25-55629	UW Extension - Pesticide C/O	2,529	1,089	1,332	1,332	3,000	3,000	-	3,000	3,000
25-55631	UW Extension - Satellite & Printing C/O	114	257	1,166	1,166	1,067	1,067	-	1,067	1,067
25-55632	UW Extension - Plat Book Fund C/O	-	225	8,754	8,754	-	-	-	-	-
25-55633	UW Extension - 4-H C/O	537	76	976	976	10,139	10,139	-	10,139	10,139
25-55634	UW Extension - Farm Technology Days	25,000	-	-	-	-	-	-	-	-
	Total Culture, Recreation & Education	1,065,127	1,056,432	1,287,831	1,169,718	1,192,419	58,839	1,133,580	1,192,419	1,192,419
	CONSERVATION & DEVELOPMENT									
12-56010	Land Services	-	469,806	499,446	493,036	529,208	-	529,208	529,208	529,208
15-56100	County Parks & Rec - Forestry	35,720	28,631	47,471	47,471	46,056	-	46,056	46,056	46,056
12-56211	SWCD - Items For Resale C/O	4,863	2,852	2,787	1,441	1,587	387	1,200	1,587	1,587
12-56212	SWCD - Conservation Reserve C/O	-	(67)	11,728	11,728	11,835	11,835	-	11,835	11,835
12-56215	SWCD - NR 135 Expenditures	1,373	894	2,500	2,500	2,500	-	2,500	2,500	2,500
12-56216	Land Serv - NR-135 Forf Dollars	-	-	25,000	-	-	-	-	-	-
12-56217	SWCD - State Land & Water Plan	48,241	57,500	70,000	70,000	97,500	-	97,500	97,500	97,500
12-56219	SWCD - Nutrient Mgmt Farmer Education	2,094	6,393	-	-	7,200	-	7,200	7,200	7,200
12-56220	SWCD - Land Conservation	294,487	12,998	25,700	25,700	25,700	-	25,700	25,700	25,700
12-56221	SWCD - Soil Erosion Control C/O	411	-	5,245	13,581	8,335	8,335	-	8,335	8,335
12-56223	SWCD - Red Cedar Lake Shore Fund C/O	2,143	-	9,666	9,666	1,184	1,184	-	1,184	1,184
12-56225	SWCD - LCD Tree Seedlings C/O	15,606	12,447	15,442	4,590	5,849	5,849	-	5,849	5,849
12-56226	SWCD - LCD Tree Planter C/O	-	-	6,874	6,874	4,895	4,895	-	4,895	4,895
12-56227	SWCD - Chetek Chain Watershed C/O	-	2,367	-	2,367	-	-	-	-	-
13-56300	West Central WI Regional Planning	25,525	26,111	25,976	25,976	26,723	-	26,723	26,723	26,723
12-56400	Zoning	204,118	12,308	21,850	21,850	21,850	-	21,850	21,850	21,850
12-56410	Zoning - Rural Address Numbering C/O	3,585	3,378	27,091	27,091	4,628	4,628	-	4,628	4,628
12-56415	Zoning - Red Cedar Lake Project C/O	-	-	-	24,000	24,000	24,000	-	24,000	24,000
26-56510	Barron Co Hous Auth/CDBG Committee	1,882	2,019	2,300	2,300	2,300	-	2,300	2,300	2,300
04-56700	Economic Development	-	39,927	57,000	40,000	84,384	-	84,384	84,384	84,384
15-57730	County Parks & Rec - Snow Club Loans	39,908	-	-	-	-	-	-	-	-
	Total Conservation & Development	679,956	677,564	856,076	830,170	905,734	61,113	844,621	905,734	905,734
	OTHER FINANCING SOURCES & USES									
00-59230	Tsf to Debt Serv Fund (per Resolution)	95,402	3,124,845	131,000	131,000	171,725	171,725	-	171,725	171,725
(See summary page - dollars are applied against debt levy)										
	Total Other Financing Sources & Uses	95,402	3,124,845	131,000	131,000	171,725	171,725	-	171,725	171,725
	Total General Fund	13,942,838	17,175,287	15,467,940	15,223,761	15,540,596	504,928	15,035,668	15,540,596	15,540,596

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	SPECIAL REVENUE FUNDS									
201	Jail Assessments	37,150	60,000	60,000	60,000	50,000	50,000	-	50,000	50,000
204-56110	Maintenance of Dams- General	21,561	48,533	13,875	13,875	15,094	-	15,094	15,094	15,094
204-56110-438	Maintenance of Dams - Beaver Dam	2,300	186	21,830	21,830	14,850	9,790	5,060	14,850	14,850
204-56110-473	Maintenance of Dams - Rice Lake Dam	16,868	27,754	32,425	32,425	32,978	22,185	10,793	32,978	32,978
206	CDBG #1 Original - 1982	18,008	4,161	46,050	46,050	67,050	67,050	-	67,050	67,050
208	CDBG #2 Target Area 2000	13,395	4,400	9,700	9,700	16,500	16,500	-	16,500	16,500
211	DHHS - Adult Protection Services	632,558	169,180	604,660	604,660	639,660	604,660	35,000	639,660	639,660
211	DHHS - Child & Families & Youth Aids	4,152,166	4,344,484	4,699,485	4,699,485	4,692,523	2,089,034	2,603,489	4,692,523	4,692,523
211	DHHS - Board 51 Behavioral Health	3,337,668	3,904,837	3,346,285	3,346,285	3,445,589	1,870,885	1,574,704	3,445,589	3,445,589
211	DHHS - Public Health	1,257,251	1,309,203	1,287,489	1,287,489	1,311,802	953,664	358,138	1,311,802	1,311,802
211	DHHS - Income Maintenance	1,146,473	1,311,441	1,610,148	1,610,148	1,414,305	1,053,376	360,930	1,414,305	1,414,305
213	Child Support Agency	605,075	639,483	644,348	630,172	644,315	574,203	70,112	644,315	644,315
213	Child Support Agency - Indirect Costs	64,182	56,910	103,125	103,125	113,708	-	113,708	113,708	113,708
216	Aging Disability Resource Ctr - (ADRC)	1,218,727	1,177,436	1,155,594	1,106,774	1,168,069	1,168,069	-	1,168,069	1,168,069
216	ADRC - Indirect Costs	85,775	71,020	119,332	119,332	81,295	34,582	46,713	81,295	81,295
220	Fleet Vehicle Account	22,503	17,794	37,000	37,000	37,000	-	37,000	37,000	37,000
221	Conservation Officer	88,059	95,299	91,741	91,741	111,863	55,000	56,863	111,863	111,863
222	Animal Control	134,446	139,080	165,057	165,057	163,700	16,685	147,015	163,700	163,700
231	Programs on Aging	1,070,318	1,187,164	1,091,867	1,077,963	1,083,917	754,997	328,920	1,083,917	1,083,917
231	Elderly & Handicapped Transportation	188,301	163,997	168,823	168,048	171,073	144,477	26,596	171,073	171,073
240	Wildlife Habitat	-	-	800	800	808	808	-	808	808
241	State Aid Forestry Fund	10,185	11,905	11,000	11,000	11,000	11,000	-	11,000	11,000
242	Snowmobile Trails	70,956	126,656	77,425	77,425	77,425	77,425	-	77,425	77,425
243	Forestry Land Acquisition Fund	8,971	-	-	-	-	-	-	-	-
244	ATV Trails	244,103	184,459	332,652	332,652	684,302	684,302	-	684,302	684,302
	Total Special Revenue Funds	14,446,999	15,055,381	15,730,711	15,653,036	16,048,826	10,258,692	5,790,135	16,048,826	16,048,826
	DEBT SERVICE FUNDS									
301	Accrued Vacation & Sick Leave	-	294,579	-	50,000	-	-	-	-	-
303	Bonds UW BC Campus	494,633	3,478,184	-	-	-	-	-	-	-
305	Honeywell HVAC Upgrade - UW Campus		-	-	-		See Summary Tax Allocation			
306	Honeywell HVAC Upgrade - Govt Ctr	-	-	491,667	491,667	491,667	-	491,667	491,667	491,667
307	Judicial Center Bonds Series 2010B	746,608	749,658	751,455	751,455	748,555	-	748,555	748,555	748,555
308	Judicial Center Bonds Series 2010C	1,051,169	1,059,269	702,807	702,807	715,406	-	715,406	715,406	715,406
	Total Debt Service Funds	2,292,410	5,581,691	1,945,929	1,995,929	1,955,628	-	1,955,628	1,955,628	1,955,628
	CAPITAL OUTLAY									
404	Capital Improvement Capital Outlay	1,017,931	1,662,409	1,538,550	1,538,550	1,250,000	395,000	855,000	1,250,000	1,250,000
405	Capital Proj - Rail Rehabilitation Project	-	2,212,774	-	-	-	-	-	-	-

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	Total Capital Outlay	1,017,931	3,875,183	1,538,550	1,538,550	1,250,000	395,000	855,000	1,250,000	1,250,000
701	**INTERNAL SERVICE FUND - HIGHWAY**									
531XX	Admin, Patrol Supv, Radio, Liability Ins	413,069	423,939	399,174	350,868	443,269	85,623	357,646	443,269	443,269
53193	General Public Liability	29,566	30,467	32,276	29,000	33,000	14,000	19,000	33,000	33,000
532XX	Operation of Pits, Quarries & Bituminous	286,429	(113,963)	150,000	150,000	120,000	120,000	-	120,000	120,000
53281	Equipment Purchases	1,192,243	1,071,545	1,300,000	1,125,000	1,125,000	-	1,125,000	1,125,000	1,125,000
53311	CTHS Routine Maintenance	1,001,636	1,131,572	900,000	892,180	985,483	545,053	440,430	985,483	985,483
53312	CTHS Routine Maintenance - Signs	82,290	84,891	75,000	79,650	79,390	44,007	35,383	79,390	79,390
53313	County Bridges	52,675	39,552	48,000	43,600	40,732	22,553	18,179	40,732	40,732
53314	Winter Maintenance - Snow & Ice	496,500	1,134,541	1,000,000	715,600	698,172	386,287	311,885	698,172	698,172
534XX	County Road Construction	2,583,207	2,210,948	2,000,000	758,950	1,175,200	327,690	847,510	1,175,200	1,175,200
53351	Federal Aid Road Construction	58,366	20,351	25,000	-	-	-	-	-	-
53355	Federal Aid Bridge Replacement	140,496	3,293	-	-	-	-	-	-	-
53385	County Aid Bridges	397,347	165,933	200,000	237,600	219,250	19,250	200,000	219,250	219,250
53321-22	STHS Maintenance	1,043,264	1,470,497	1,400,000	1,093,775	1,518,780	1,518,780	-	1,518,780	1,518,780
53330-53331	Municipal Work	3,045,559	3,126,438	3,150,000	3,217,670	3,229,950	3,229,950	-	3,229,950	3,229,950
59210	Indirect Costs	84,374	111,954	154,677	154,677	185,164	-	185,164	185,164	185,164
	Total Internal Service Fund	10,907,021	10,911,957	10,834,127	8,848,570	9,853,390	6,313,193	3,540,197	9,853,390	9,853,390
703	**ENTERPRISE FUND - Waste To Energy**									
	Salaries & Fringe Benefits	1,138,352	1,115,532	1,206,360	1,206,360	1,229,935	1,229,935	-	1,229,935	1,229,935
	Repairs and Maintenance	413,172	435,721	350,000	350,000	352,000	352,000	-	352,000	352,000
	Management Fee	196,875	200,124	200,222	200,222	213,570	213,570	-	213,570	213,570
	Ash/Fly Ash, Analysis, Waste By-Pass	654,036	650,856	572,000	572,000	582,000	582,000	-	582,000	582,000
	Water Treatment	42,828	54,832	48,000	48,000	52,000	52,000	-	52,000	52,000
	Depreciation	398,306	402,821	-	-	-	-	-	-	-
	Fuel	47,759	54,438	69,000	69,000	66,500	66,500	-	66,500	66,500
	Utilities	17,652	23,188	27,250	27,250	38,500	38,500	-	38,500	38,500
	Environmental Fees	12,201	19,694	13,000	13,000	17,000	17,000	-	17,000	17,000
	All other expenses	79,845	125,768	165,600	165,600	151,800	151,800	-	151,800	151,800
	Indirect Costs Payable to G/F	40,407	29,760	18,923	18,923	41,996	41,996	-	41,996	41,996
	New Equipment Purchases	4,926	24,719	10,000	10,000	10,000	10,000	-	10,000	10,000
	Debt Service	279,588	339,940	343,182	343,182	276,000	276,000	-	276,000	276,000
	Machinery Replacement Fund	-	-	146,000	146,000	248,000	248,000	-	248,000	248,000
	Long-Term Feasibility Study	-	-	-	-	-	-	-	-	37,500
	Assigned Reserve	-	-	-	-	163,399	163,399	-	163,399	125,899
	Total Enterprise Fund	3,325,947	3,477,394	3,169,537	3,169,537	3,442,700	3,442,700	-	3,442,700	3,442,700
	EXPENDABLE TRUST FUND									
801-00	Dog License	30,026	29,037	26,000	26,000	30,000	30,000	-	30,000	30,000
802-12	WI Fund Sanitary Service	32,402	26,026	30,000	30,000	30,000	30,000	-	30,000	30,000

A/C #	EXPENDITURES Account Description	1 Expenditures 2012	2 Expenditures 2013	3 Estimated Expenditures 2014	4 Adopted Budget 2014	5 Requested Budget 2015	6 Funded By Assigned Fund Balance 2015	7 Funded By Levy Request 2015	8 Executive Recommends 2015	9 Budget Adopted 2015
803-29	Wildlife Damage	21,929	19,086	25,000	25,000	25,000	25,000	-	25,000	25,000
	Total Expendable Trust Fund	84,357	74,150	81,000	81,000	85,000	85,000	-	85,000	85,000
	PUBLIC CHARGES FOR SERVICE									
210-30	Recycling	380,094	343,088	389,629	389,629	415,268	415,268	-	415,268	452,768
	Total Public Charges for Service	380,094	343,088	389,629	389,629	415,268	415,268	-	415,268	452,768
	GRAND TOTAL EXPENDITURES	**46,397,597**	**56,494,130**	**49,157,423**	**46,900,012**	**48,591,408**	**21,414,781**	**27,176,628**	**48,591,408**	**48,628,908**

Barron County
15 Year Historical Analysis - Summary Tax Allocation

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
State Tax not part of County Budget	372,248	474,048	513,835	568,606	621,936	630,116	645,840	667,919	667,592	662,233	625,216	626,209	589,713	607,455	633,246
$$ Change	38,718	101,800	39,787	54,772	53,330	8,180	15,724	22,079	-328	-5,358	-37,017	993	-36,496	17,742	25,791
%% Change	11.61%	27.35%	8.39%	10.66%	9.38%	1.32%	2.50%	3.42%	-0.05%	-0.80%	-5.59%	0.16%	-5.83%	3.01%	4.25%
Expenditures	**2001 Adopted**	**2002 Adopted**	**2003 Adopted**	**2004 Adopted**	**2005 Adopted**	**2006 Adopted**	**2007 Adopted**	**2008 Adopted**	**2009 Adopted**	**2010 Adopted**	**2011 Adopted**	**2012 Adopted**	**2013 Adopted**	**2014 Adopted**	**2015 Adopted**
Operation and Maintenance	13,500,173	14,160,895	14,372,213	16,243,796	16,551,305	17,749,988	17,727,493	19,014,409	19,002,775	19,136,138	19,045,711	18,153,484	18,676,441	19,746,856	20,310,582
County Library	238,484	240,467	292,341	332,497	343,272	352,870	387,488	397,462	394,559	403,541	464,353	486,803	483,109	472,771	486,927
County Library - Out of County Pmts	-	-	-	-	-	-	-	21,863	24,042	25,541	25,026	27,078	35,182	32,094	28,294
Debt Service	1,288,033	1,431,552	1,619,071	1,833,630	1,883,370	2,317,785	2,338,430	2,262,073	2,335,943	2,424,729	2,597,030	2,292,521	2,303,647	1,945,929	1,955,628
Capital Outlay - Borrowing/Grant Fund	-	19,000,000	3,000,000	-	7,500,000	-	-	-	2,500,000	2,500,000	5,200,000	-	-	-	
County Tax for Highways & Bridges	3,102,862	3,010,919	3,115,650	3,109,313	2,790,000	2,790,000	2,790,000	2,837,413	2,899,480	2,883,368	3,025,922	3,023,474	3,035,500	3,280,000	3,540,197
Contingency Fund	440,403	200,000	410,000	150,000	413,253	422,239	559,452	719,816	811,709	776,000	850,577	719,238	841,038	1,042,500	1,025,000
Capital Project Funding	-	390,600	-	475,000	425,000	435,000	450,000	450,000	450,000	425,000	450,000	977,100	600,000	935,000	855,000
UWBC HVAC Upgrades															658,170
Capital Project - Hwy Salt/Storage Shed	-	-	-	-	-	-	-	-	-	-	-	900,000	-	-	0
B1 Charitable & Penal Chgs & Spec Chgs	-	-	-	-	-	182	-	-	-	-	-	47	-	48	0
Total Expenditures	18,569,955	38,434,433	22,809,275	22,144,236	29,906,200	24,068,064	24,252,863	25,703,036	28,418,508	28,574,317	31,658,619	26,579,745	25,974,917	27,455,198	28,859,798
LESS:															
General Revenue	4,301,310	3,997,215	3,986,768	4,153,361	4,304,217	4,995,856	4,860,337	5,771,768	5,751,589	5,250,144	5,340,660	4,616,094	4,677,739	5,281,646	5,578,930
Debt Service Revenue	21,586	21,586	21,586	21,494	21,494	21,494	21,494	21,494	21,494	21,494	286,987	-	-	-	0
Bond Proceeds	-	19,000,000	3,000,000	-	7,500,000	-	-	-	2,500,000	2,500,000	5,200,000	-	-	-	0
County Sales Tax Revenue	3,000,000	2,850,000	2,850,000	2,925,000	3,150,000	3,200,000	3,200,000	3,200,000	3,280,000	3,140,000	3,000,000	3,000,000	3,000,000	3,100,000	3,200,000
Excess Sales Tax Revenue	460,995	234,691	-	567,160	124,990	539,184	101,471	250,000	250,000	250,000	124,000	26,000	235,000	500,000	685,000
Jail Assessment Fees	68,000	60,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	47,607	37,150	60,000	60,000	50,000
Out of Co Prisoner Revenues - to D/S/F	-	-	-	-	-	150,000	325,000	297,551	52,800	83,009	101,588	95,402	139,475	131,000	171,725
Debt Service Fund Balance Applied	-	-	61,726	162,286	569,744	153,318	81,000	30,508	-	-	-	-	-	-	0
General Fund Balance Applied	-	-	500,000	-	100,000	-	150,023	-	-	-	295,000	1,234,000	115,000	230,000	0
Fund Balance Tsf from Other Funds	-	-	-	-	-	-	-	-	-	375,381	35,460	-	-	-	0
Total Revenues to be applied to levy	7,851,891	26,163,492	10,485,080	7,894,301	15,835,445	9,124,852	8,804,325	9,636,321	11,920,883	11,685,028	14,431,302	9,008,646	8,227,214	9,302,646	9,685,655
Total Levy	10,718,064	12,270,941	12,324,195	14,249,935	14,070,755	14,943,212	15,448,538	16,066,715	16,497,625	16,889,289	17,227,317	17,571,099	17,747,703	18,152,552	19,174,143
Dollar Change from Prior Year	**957,887**	**1,552,877**	**53,254**	**1,925,740**	**-179,180**	**872,457**	**505,326**	**618,177**	**430,910**	**391,664**	**338,028**	**343,782**	**176,604**	**404,849**	**1,021,591**
Operating Levy	9,519,617	10,920,975	10,853,436	12,665,085	12,843,623	13,015,239	13,602,602	14,219,195	14,300,976	14,634,063	15,066,469	15,411,130	15,643,531	16,397,623	16,782,070
Debt Levy	1,198,447	1,349,966	1,470,759	1,584,850	1,227,132	1,927,973	1,845,936	1,847,520	2,196,649	2,255,226	2,160,848	2,159,969	2,104,172	1,754,929	2,392,073
Total Levy - recomputed	10,718,064	12,270,941	12,324,195	14,249,935	14,070,755	14,943,212	15,448,538	16,066,715	16,497,625	16,889,289	17,227,317	17,571,099	17,747,703	18,152,552	19,174,143