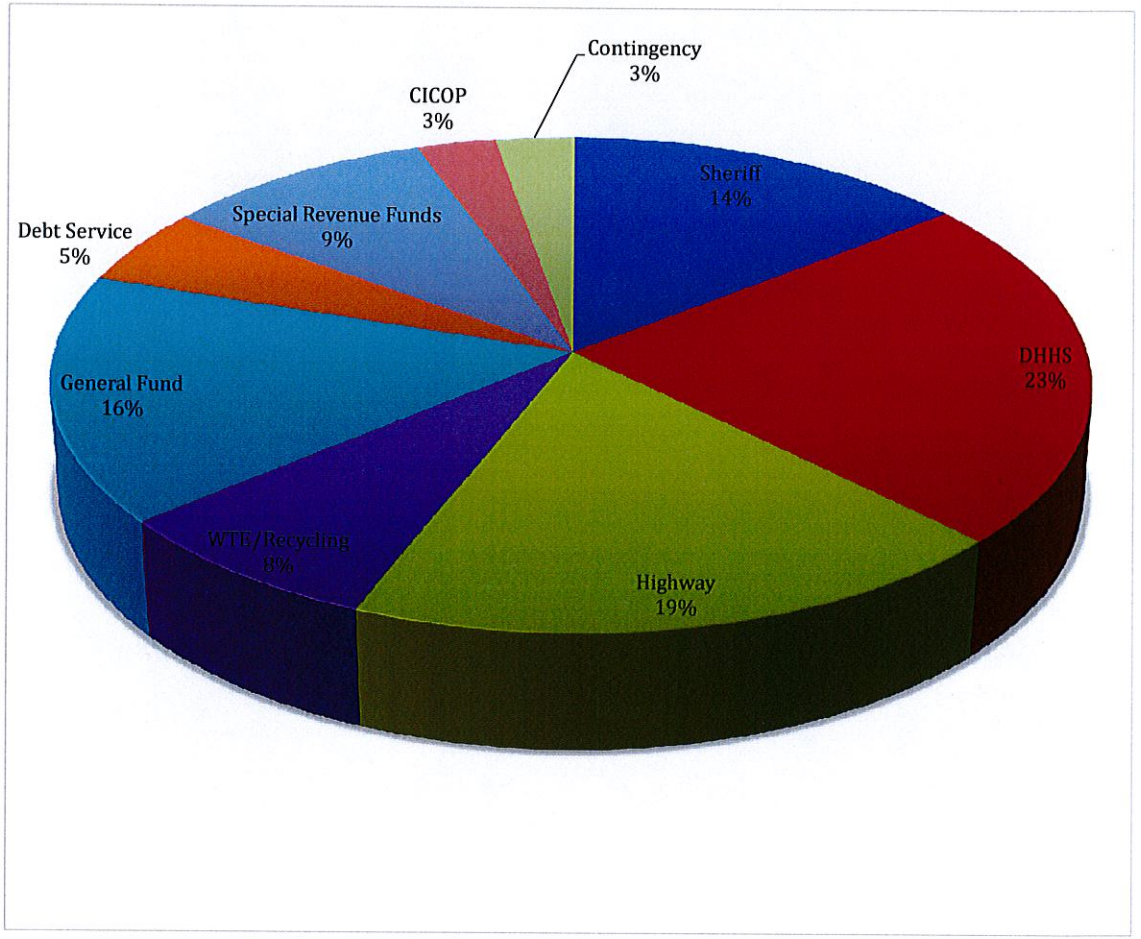
Barron County
2016 Budget

As Approved By The
Barron County Board of Supervisors
November 2, 2015

2016 Budget at a Glance

Department	Proposed Budget	
Sheriff	$	7,423,905
DHHS	$	12,026,103
Highway	$	9,735,141
WTE/Recycling	$	4,065,282
General Fund	$	8,416,513
Debt Service	$	2,620,788
Special Revenue Funds	$	4,976,009
CICOP	$	1,435,460
Contingency	$	1,455,000
	$	52,154,201



BARRON COUNTY 2016 BUDGET

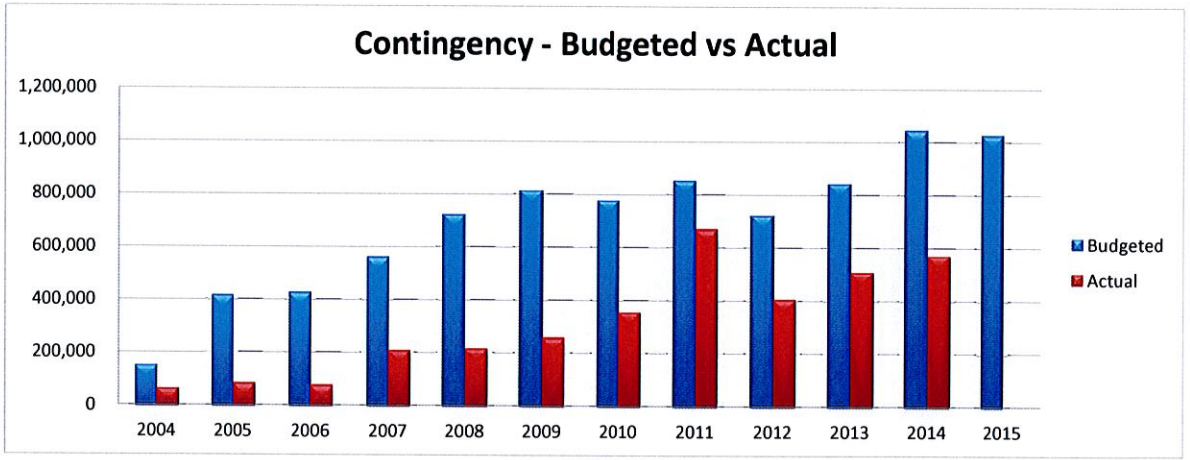
SUMMARY TAX ALLOCATION	2013	2014	2015	2016	2016	2016
State Tax not part of County Budget, but part of County Levy	$ 589,712.70	$ 607,455.02	$ 633,245.94	$ 653,570.47	$ 653,570.47	$ 653,570.47
$$ Change	$ (36,496.45)	$ 17,742.32	$ 25,790.92	$ 20,324.53	$ 20,324.53	$ 20,324.53
%% Change	-5.83%	3.01%	4.25%	3.21%	3.21%	3.21%

COUNTY BUDGET	2013 Actual	2014 Adopted	2015 Adopted	Preliminary	Executive Recommendation	Board Approved
Operation and Maintenance (General & Special Revenue Funds)	18,676,441	19,746,856	20,310,582	21,070,555	21,092,455	21,092,455
County Library	483,109	472,771	486,927	469,522	469,522	469,522
County Library - Out of County Payments	35,182	32,094	28,294	29,626	29,626	29,626
Debt Service	2,303,647	1,945,929	2,613,798	2,620,788	2,620,788	2,620,788
County Tax for Highways & Bridges	3,035,500	3,280,000	3,540,197	3,700,019	3,700,019	3,700,019
Contingency Fund	841,038	1,042,500	1,025,000	1,455,000	1,455,000	1,455,000
Capital Improvements Funding	600,000	935,000	855,000	767,303	745,403	745,403
B1 Charitable & Penal Charges & Other Special Charges	0	48	0	0	0	0
Total Expenditures	25,974,917	27,455,198	28,859,798	30,112,813	30,112,813	30,112,813
LESS:						
General Revenue (General fund)	4,677,739	5,281,646	5,578,930	5,437,053	5,437,053	5,437,053
County Sales Tax Revenue	3,000,000	3,100,000	3,200,000	3,500,000	3,500,000	3,500,000
Excess Sales Tax Revenue	235,000	500,000	685,000	917,600	917,600	917,600
Jail Assessment Fees	60,000	60,000	50,000	75,000	75,000	75,000
Out of County Prisoner Rev - to D/S/F - Fund Balance Applied	139,475	131,000	171,725	163,400	163,400	163,400
Health Insurance Commited Fund Balance from 2015 Budget				185,000	185,000	185,000
General Fund Balance Applied	115,000	230,000		265,500	265,500	265,500
Total Revenues to be applied to levy	8,227,214	9,302,646	9,685,655	10,543,553	10,543,553	10,543,553
Total Levy	**17,747,703**	**18,152,552**	**19,174,143**	**19,569,260**	**19,569,260**	**19,569,260**
Amount above 2015 Net New Construction of $395,117				**0**	**0**	**0**
Levy Limit Information						
Total Maximum Allowable Levy	19,113,451	19,152,700	19,952,813	20,347,806	20,347,806	20,347,806
Actual Levy as adopted by County Board	17,229,412	17,647,687	18,658,922	19,070,112	19,070,112	19,070,112
(Over)/Under Maximum Allowable Levy	1,884,039	1,505,013	1,293,891	1,277,694	1,277,694	1,277,694
Dollar change in total levy over prior year	176,604	404,849	1,021,591	395,117	395,117	395,117
Percentage total change in tax levy over prior year	**1.01%**	**2.28%**	**5.63%**	**2.06%**	**2.06%**	**2.06%**
Recycling Surcharge (Excluding City/Town of Rice Lake & Vil New Auburn)						
Budgeted Expenditures	378,199	389,629	415,268	444,726	444,726	444,726
Less Budgeted Revenue	178,329	188,879	181,345	173,000	186,986	186,986
Total Special Charge	199,870	200,750	233,923	271,726	257,740	257,740
Estimated # Improved Parcels	18,100	18,250	18,350	18,410	18,410	18,410
Recycling Surcharge per Improved Parcel	**11.00**	**11.00**	**13.00**	**14.76**	**14.00**	**14.00**
	2013	**2014**	**2015**	**2016**	**2016**	**2016**
Valuation (Reduced by TID)	3,415,905,200	3,515,102,200	3,660,418,400	3,777,126,100	3,777,126,100	3,777,126,100
County Library Valuation	2,310,823,800	2,422,287,700	2,532,596,600	2,656,419,600	2,656,419,600	2,656,419,600
Total (Principal) Indebtedness at End of Current Year	18,515,002	16,450,000	19,618,333	17,121,666	17,121,666	17,121,666
Net New Construction	0.920%	2.280%	0.937%	2.250%	2.250%	2.250%
	Mill Rate	**Mill Rate**	**Mill Rate**	**Mill Rate**	**Mill Rate**	**Mill Rate**
Debt Service Levy	0.62	0.50	0.65	0.63	0.63	0.63
County Library Levy - In County & Out of County Payments	0.22	0.21	0.20	0.19	0.19	0.19
County Operating Levy	4.43	4.52	4.44	4.42	4.42	4.42
Total County Mill Rate Levy	**5.27**	**5.23**	**5.29**	**5.24**	**5.24**	**5.24**

Barron County Contingency Fund
Supplement to the 2016 Budget

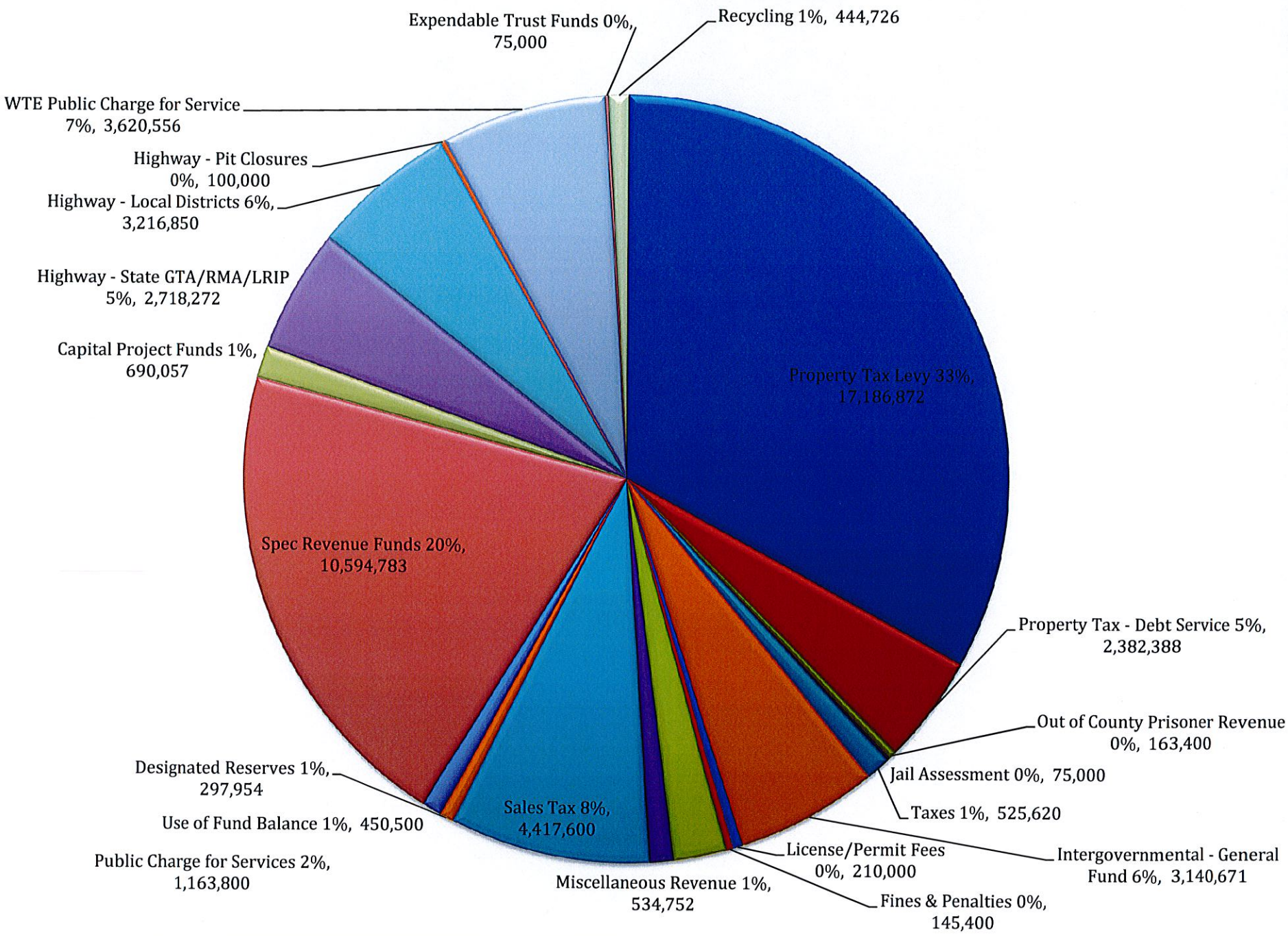
2016 CONTINGENCY FUND REQUESTS	September Proposed	October Proposed	Executive Recommends	Adopted
Contingency	75,000	75,000	75,000	75,000
2016 Clean Sweep Program with City of Rice Lake	15,000	15,000	15,000	15,000
Hazmat Funding	-	-	-	-
Employee Payouts - Retirements, Terminations	100,000	100,000	100,000	100,000
COLA - 2.5% (Includes Estimated FICA/Medicare/WRS)	340,000	340,000	340,000	340,000
Pay for Performance - 2016 Contribution for implementation in 2017	75,000	75,000	75,000	75,000
Health Insurance possible plan changes, (a qualifing change in plan status)/ACA Costs	150,000	150,000	150,000	150,000
Health Insurance Increases for 2016 - 4.5% Increase	280,000	185,000	185,000	185,000
Offset from 2015 Budget Commitment - $95,000 Held for 2017				
Walking Trail - Pioneer Avenue, City of Rice Lake	25,000	25,000	25,000	25,000
Justice Center Camera Upgrade	350,000	350,000	350,000	350,000
Squad Camera/Body Camera Pkg	75,000	75,000	75,000	75,000
Total Cost = $155,000 with Partial Funding Already Budgeted + Possible Grant				
Property Insurance Increases	65,000	65,000	65,000	65,000
	1,550,000	1,455,000	1,455,000	1,455,000

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	569,832
2015	19,174,143	1,025,000	



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

Budget by Revenue Category



Barron County
2016 Budget Worksheet - Revenues

Column Descriptions:

1. Actual Revenues - 2013
2. Actual Revenues - 2014
3. Estimated Revenues - 2015
4. 2015 Budget as Originally Adopted
5. 2016 Total Estimated Revenues
6. 2016 Estimated Revenues to Offset Property Tax Levy
7. 2016 Executive Committee Recommendations to the County Board
8. 2016 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 2013	Revenues 2014	Estimated Total 2015	Budget Adopted 2015	Budget Request 2016	Levy Request 2016	Executive Recommends 2016	Budget Adopted 2016
	TAXES								
08-41111	Ag Use Penalty	5,100	23,091	2,500	2,500	2,500	2,500	2,500	2,500
06-41120	Payment in Lieu of Taxes	6,977	5,323	5,000	5,000	5,000	5,000	5,000	5,000
00-41140	Managed Forest Tax From Districts	6,693	8,828	5,000	5,000	8,000	8,000	8,000	8,000
00-41150	Forest Crop Tax from Districts	10,849	17,515	5,000	5,000	10,000	10,000	10,000	10,000
00-41220	Retained Sales Tax	120	120	120	120	120	120	120	120
10-41230	Real Estate Transfer Fees	93,911	114,539	90,000	90,000	100,000	100,000	100,000	100,000
08-41800	Interest on Taxes	497,686	411,218	525,000	525,000	400,000	400,000	400,000	400,000
	Total Taxes	621,336	580,634	632,620	632,620	525,620	525,620	525,620	525,620
	INTERGOVERNMENTAL REVENUE								
00-42422	State Exempt Computer Aid	28,826	32,979	28,000	28,000	36,000	36,000	36,000	36,000
00-43210	Indirect Cost Reimb - CSA	56,910	103,125	113,708	113,708	108,736	108,736	108,736	108,736
00-43211	Indirect Cost Reimburse from Depts	722,482	1,081,397	1,189,859	1,189,859	1,200,053	1,200,053	1,200,053	1,200,053
06-43256	State Aid Food Pantry	10,871	7,301	-	-	-	-	-	-
00-43410	Shared Taxes from State	1,204,495	1,204,064	1,203,199	1,203,199	1,217,115	1,217,115	1,217,115	1,217,115
09-43520	State Aid Crime Victim/Witness	47,073	50,052	42,000	42,000	45,000	45,000	45,000	45,000
16-43523	State Aid Police Instruction	9,120	8,800	9,120	9,120	8,800	8,800	8,800	8,800
16-43524	State Aid - School Liaison Grant	-	-	10,000	10,000	10,000	10,000	10,000	10,000
16-43527-019	State Aid EMA/EPCRA/HAZMAT	64,188	76,740	68,000	68,000	68,000	68,000	68,000	68,000
12-43528	State Aid Soil & Water Salaries	108,279	115,281	116,366	116,366	115,967	115,967	115,967	115,967
16-43538	State Aid Sheriff's Dept	39,243	36,504	32,881	-	-	-	-	-
02-43543	State Aid Circuit Court	183,925	189,827	179,000	179,000	187,000	187,000	187,000	187,000
02-43543-113	State Aid Circuit Court - GAL	43,726	41,995	41,000	41,000	41,000	41,000	41,000	41,000
02-43544	State Aid Circuit Court - CJCC	10,000	-	-	-	-	-	-	-
20-43562	State Aid Veterans' Service	14,231	13,539	11,500	11,500	11,500	11,500	11,500	11,500
12-43574	State Aid Land Info - Surveyor C/O	300	9,208	1,000	1,000	1,000	-	1,000	1,000
12-43589	State Aid Nutrient Mgmt/Farmer Educ	6,393	1,800	7,200	7,200	10,000	10,000	10,000	10,000

A/C #	REVENUES Account Description	1 Revenues 2013	2 Revenues 2014	3 Estimated Total 2015	4 Budget Adopted 2015	5 Budget Request 2016	6 Levy Request 2016	7 Executive Recommends 2016	8 Budget Adopted 2016
12-43599	State Aid Land & Water Plan	57,500	29,170	97,500	97,500	80,500	80,500	80,500	80,500
	Total Intergovernmental Revenue	2,607,562	3,001,782	3,150,333	3,117,452	3,140,671	3,139,671	3,140,671	3,140,671
	LICENSES & PERMITS								
12-44410	Zoning Fees & Permits	204,017	202,426	195,000	195,000	210,000	210,000	210,000	210,000
	Total Licenses & Permits	204,017	202,426	195,000	195,000	210,000	210,000	210,000	210,000
	FINES, FORFEITURES & PENALTIES								
12-45000	Land Services Forfeitures	25,000	-	-	-	-	-	-	-
02-45110	County Ordinance Forfeitures	83,744	71,817	80,000	80,000	80,000	80,000	80,000	80,000
08-45111	NSF Check Forfeitures	220	260	400	400	400	400	400	400
02-45120	Penal Fines for County	71,728	67,899	70,000	70,000	60,000	60,000	60,000	60,000
02-45121	10% DA Restitution Surcharge	6,231	6,774	5,000	5,000	5,000	5,000	5,000	5,000
16-45190	Sheriff Drug Asset Forfeitures C/O	8,658	37,429	17,612	-	-	-	-	-
	Total Fines, Forfeitures & Penalties	195,580	184,179	173,012	155,400	145,400	145,400	145,400	145,400
	PUBLIC CHARGES FOR SERVICES								
02-45140	Circuit Court Fees & Costs	160,648	135,315	150,000	150,000	145,000	145,000	145,000	145,000
02-45141	Witness Fee Reimbursements	-	143	50	50	50	50	50	50
02-45142	Circuit Court Psychiatric Fees	4,054	3,080	1,500	1,500	2,000	2,000	2,000	2,000
02-45143	Circuit Court Mediation Fees	2,598	2,494	2,000	2,000	2,000	2,000	2,000	2,000
02-45160	Receipting & Disbursing Fees	88	-	-	-	-	-	-	-
16-45220	DOR Tax Intercept	-	5,073	-	-	5,000	5,000	5,000	5,000
06-46110	County Clerk Fees	10,140	9,805	8,500	8,500	8,500	8,500	8,500	8,500
10-46120	ROD On-line Access Fees	24,899	24,790	25,000	25,000	35,000	35,000	35,000	35,000
10-46123	ROD Redaction Fee C/O	48,805	44,454	-	-	-	-	-	-
06-46125	SVRS Support - (Chg to Mun. Voting)	12,100	11,800	13,000	13,000	13,000	13,000	13,000	13,000
10-46130	Register of Deeds Fees	194,290	178,632	180,000	180,000	170,000	170,000	170,000	170,000
12-46135	Land Information Revenue C/O	63,141	74,876	36,269	80,000	75,000	-	75,000	75,000
12-46140	Land Information Public Access C/O	19,170	-	-	-	-	-	-	-
09-46147	District Attorney Diversion Court Fees	-	2,350	1,750	1,000	2,350	2,350	2,350	2,350
02-46150	Register in Probate Fees	12,453	14,905	12,000	12,000	12,000	12,000	12,000	12,000
02-46151	Guardian at Litem Chg for Services	100,103	95,854	91,500	91,500	91,500	91,500	91,500	91,500
02-46153	Attorney Fee Revenue	30,479	23,779	28,500	28,500	28,500	28,500	28,500	28,500
04-46191	Copy Machine Revenue - Admin	-	4	-	-	-	-	-	-
06-46191	Copy Machine Revenue - Co Clerk	32,986	32,251	27,000	27,000	27,000	27,000	27,000	27,000
09-46191	Copy Machine Revenue - Dist Atty	16,612	3,737	2,500	2,500	2,500	2,500	2,500	2,500
16-46210	Sheriff Fees - Process Service Fee	74,525	65,181	85,000	85,000	75,000	75,000	75,000	75,000
16-46211	Sheriff Fees	22,549	20,511	11,000	10,000	10,000	10,000	10,000	10,000
16-46215	Project Lifesaver Fees C/O	1,330	210	250	-	-	-	-	-

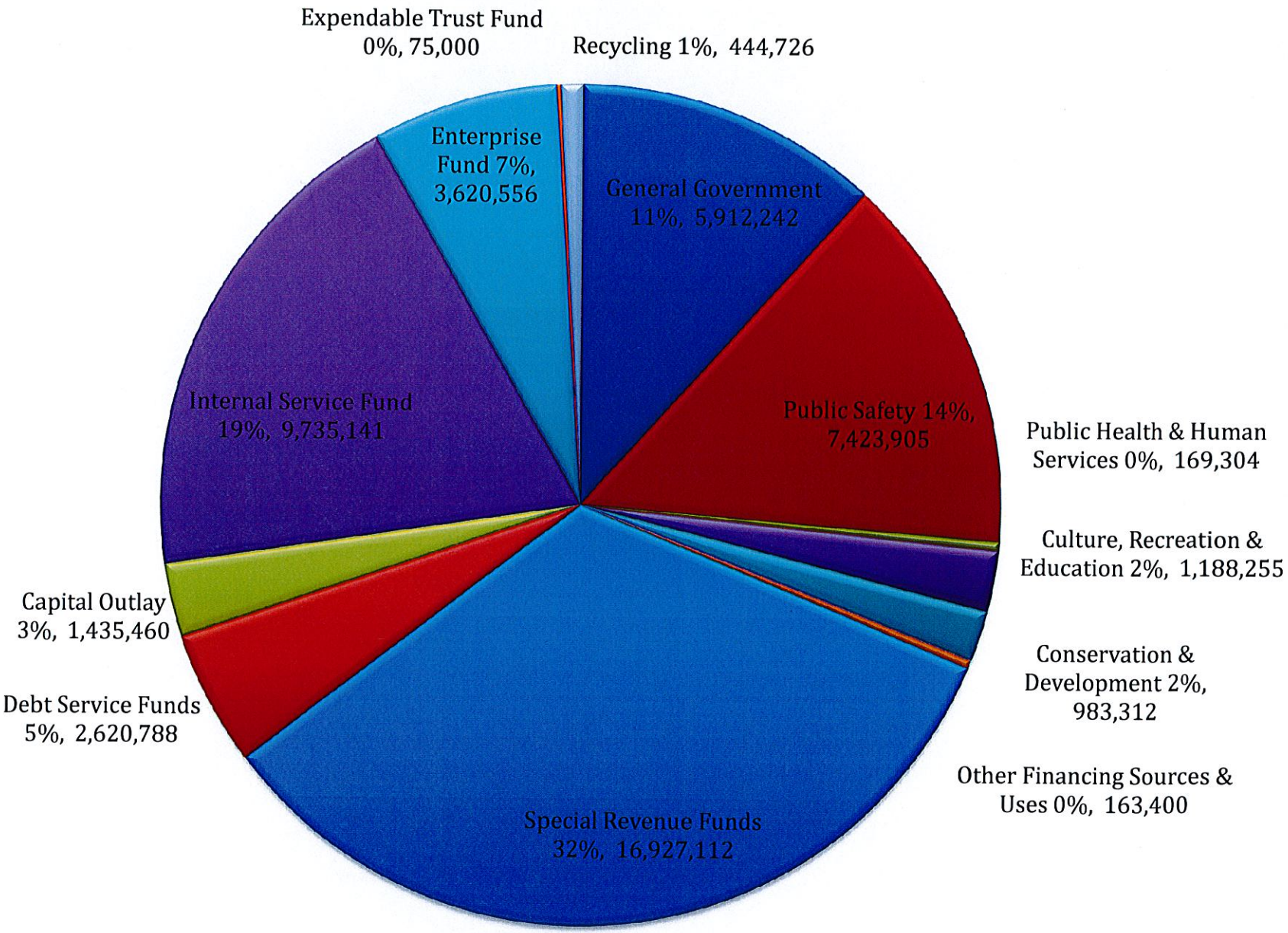
A/C #	REVENUES Account Description	1 Revenues 2013	2 Revenues 2014	3 Estimated Total 2015	4 Budget Adopted 2015	5 Budget Request 2016	6 Levy Request 2016	7 Executive Recommends 2016	8 Budget Adopted 2016
16-46220	Huber Law Revenue	96,512	88,057	60,000	60,000	55,000	55,000	55,000	55,000
16-46222	Booking Fee	4,009	3,110	4,000	4,000	4,000	4,000	4,000	4,000
16-46224	Daily Fee for Sentenced Inmates	39,823	36,770	40,000	40,000	30,000	30,000	30,000	30,000
16-46226	Jail Nurse Fee	1,425	1,138	1,000	1,000	1,000	1,000	1,000	1,000
16-46240	Out of Co Prisoner Rev - Acct 59230	171,726	163,443	171,725	171,725	163,400	-	163,400	163,400
12-46320	Revenue Rural Address Numbers C/O	6,220	6,690	5,000	5,000	6,600	-	6,600	6,600
05-46540	Cremation/Disintern/Death Cert Fees	41,560	47,865	38,000	38,000	35,000	35,000	35,000	35,000
15-46720	Park Fees - Shelter Fees	730	555	933	500	750	750	750	750
15-46720-250	Park Fees - Veteran's Park	10,290	12,851	9,790	6,500	10,000	10,000	10,000	10,000
15-46720-251	Park Fees - Waldo Carlson	31,209	28,735	22,000	22,000	25,000	25,000	25,000	25,000
15-46720-252	Park Fees - Southworth	15,083	21,511	10,840	9,000	15,000	15,000	15,000	15,000
15-46720-259	Waldo Carlson Boat Landing Fees C/O	6,308	6,215	5,000	5,000	5,000	-	5,000	5,000
25-46770	Extension - Tractor Safety C/O	19,861	18,127	594	10,000	1,000	-	1,000	1,000
25-46771	Extension - Pesticide C/O	-	-	945	-	1,000	-	1,000	1,000
25-46772	Extension - Farm Books/Bulletins C/O	-	-	452	-	1,000	-	1,000	1,000
25-46773	Extension - 4-H C/O	-	-	45	-	-	-	-	-
25-46774	Extension - Food Preservation C/O	-	-	-	-	-	-	-	-
25-46775	Extension - Family Living C/O	-	-	525	-	1,000	-	1,000	1,000
25-46777	Extension - Workshop Revenue	-	-	3,733	-	5,000	-	5,000	5,000
15-46810	County Forest Revenue	159,019	158,112	150,000	150,000	70,000	70,000	70,000	70,000
12-46820	Conservation Reserve C/O	-	30	45	45	-	-	-	-
12-46822	Land Conservation Revenues C/O	-	1,225	-	-	-	-	-	-
12-46823	NR-135 Review Fees	15,400	13,600	10,000	10,000	6,500	6,500	6,500	6,500
12-46824	LCD Seed Revenue C/O	2,101	1,017	500	500	150	-	150	150
12-46826	Land Serv Equipment Revenue C/O	623	4,792	500	500	-	-	-	-
12-46827	Tree Program Revenue C/O	14,158	10,851	11,996	15,000	12,000	-	12,000	12,000
12-47335	Intergovt Revenue - Surveyor	-	970	-	-	-	-	-	-
02-47361	Family Court Counseling C/O	11,395	10,930	11,000	11,000	11,000	-	11,000	11,000
02-47365	Children in the Middle Rev C/O	1,344	35	-	-	-	-	-	-
	Total Public Charges for Services	1,479,765	1,385,876	1,234,442	1,277,320	1,163,800	881,650	1,163,800	1,163,800
	MISCELLANEOUS REVENUE								
08-47100	Tax Collection Fees	0	0	830		-	-	-	-
07-47210	Computer Center Revenue	1,138	997	634	-	-	-	-	-
04-47401	Vending Rev - Wellness Prog - C/O	1,987	2,196	1,000	1,000	-	-	-	-
16-47404	LE Canteen Rev - C/O	74,694	65,371	22,403	-	-	-	-	-
20-47470	Veteran's Revenue - Donations - C/O	815	1,935	12,733	-	-	-	-	-
29-47486	Erosion Control Equipment Rev C/O	-	-		-	-	-	-	-
00-48000	Miscellaneous General Revenue	346	2,424	-	-	-	-	-	-
07-48001	Electronic Auction Revenue	293	680	-	-	-	-	-	-
02-48110	Interest on Clerk of Court Collections	4,629	6,318	6,500	6,500	6,000	6,000	6,000	6,000

A/C #	REVENUES Account Description	1 Revenues 2013	2 Revenues 2014	3 Estimated Total 2015	4 Budget Adopted 2015	5 Budget Request 2016	6 Levy Request 2016	7 Executive Recommends 2016	8 Budget Adopted 2016
08-48110	Interest on Securities	43,778	91,342	100,000	100,000	100,000	100,000	100,000	100,000
12-48110	Interest DATCP Watershed C/O	12	10	10	10	-	-	-	-
25-48110	Interest Ag Commission C/O	54	51	25	25	40	-	40	40
00-48120	Interest - Loans to Others - WTE/Museum	4,474	6,391	5,592	5,500	6,500	6,500	6,500	6,500
15-48120	Interest - Snow Club Loans	684	1,079	1,247	1,000	1,000	1,000	1,000	1,000
06-48130	Clerk's Directory Revenue	40	25	50	50	50	50	50	50
06-48135	Election Equipment Revenue	-	-	-	-	-	-	-	-
00-48210	Rent	-	1,368	1,368	1,200	7,900	7,900	7,900	7,900
14-48210	County Building/Office Rents	74,811	100,342	87,000	87,000	105,000	105,000	105,000	105,000
08-48309	Treasurer's Statement Revenue	741	456	500	500	500	500	500	500
08-48311	Profit on Tax Deed Sales	(16,146)	(141,377)	-	-	-	-	-	-
08-48313	Tax Deed Fees	6,268	(40,556)	10,000	10,000	10,000	10,000	10,000	10,000
00-48410	Insurance Dividends	16,447	25,213	-	-	-	-	-	-
00-48411	Refund Prior Year Expense - Other	20,237	546	215	-	-	-	-	-
00-48412	Add'l Revenue of Prior Year	11,995	11,397	1,530	-	-	-	-	-
00-48413	Rebates & Refunds	109	38,769	36	-	-	-	-	-
07-48413	Rebates & Refunds - Technology	-	-	-	-	-	-	-	-
00-48500	Fair Board Repayment	11,111	11,111	11,111	11,111	-	-	-	-
16-48500	School Liaison Donations	-	-	30,000	30,000	30,000	30,000	30,000	30,000
25-48500	Extension Donations & Contributions	2,000	-	-	-	-	-	-	-
16-48527	E-Dispatch Donations C/O	150	4,656	4,656	-	-	-	-	-
15-48530	Arland Rifle Range C/O	146	116	55	-	-	-	-	-
25-58535	Shopping Matters Educational Prog	-	1,039	-	-	-	-	-	-
00-49140	Museum Loan Proceeds	-	1,500	4,019	-	-	-	-	-
15-49140	Snow Club Loan Repayment	19,756	25,477	43,344	18,000	-	-	-	-
00-49220-701	Indirect Cost Reimburse from Hwy	111,954	154,677	185,164	185,164	210,536	210,536	210,536	210,536
00-49220-703	Indirect Cost Reimburse from WTE	29,760	25,227	55,944	55,994	57,226	57,226	57,226	57,226
00-49400	Sale of General Fixed Assets	177	6,959	-	-	-	-	-	-
	Total Miscellaneous Revenue	422,458	405,739	585,965	513,054	534,752	534,712	534,752	534,752
	Total G/F	5,530,718	5,760,636	5,971,372	5,890,846	5,720,243	5,437,053	5,720,243	5,720,243
	SPECIAL REVENUE FUNDS								
201	Jail Assessment Revenue	57,605	54,903	50,000	50,000	75,000	-	75,000	75,000
202	County Sales Tax Revenue	3,562,443	4,061,281	3,885,000	3,885,000	4,417,600	4,417,600	4,417,600	4,417,600
204	Maintenance of Dams-General	16,531	36,125	15,094	15,094	25,517	25,517	25,517	25,517
204-438	Maintenance of Dams-Beaver Dam	9,830	9,790	14,850	14,850	75,400	75,400	75,400	75,400
204-473	Maintenance of Dams-Rice Lake Dam	22,175	22,185	32,978	32,978	25,242	-	25,242	25,242
206	Com Dev Block Grant Loan Refund #1	14,536	31,937	67,050	67,050	67,050	-	67,050	67,050
208	Com Dev Block Grant Loan Refund #2	6,360	14,149	16,500	16,500	16,500	-	16,500	16,500
211	DHHS - Adult Protective Services	205,822	613,929	639,660	639,660	692,660	88,000	692,660	692,660
211	DHHS - Children/Families/Youth Aids	4,252,265	4,702,388	4,692,523	4,692,523	5,390,789	3,172,364	5,390,789	5,390,789
211	DHHS - Board 51 Behavioral Health	3,869,465	3,608,558	3,445,589	3,445,589	3,296,316	1,424,011	3,296,316	3,296,316

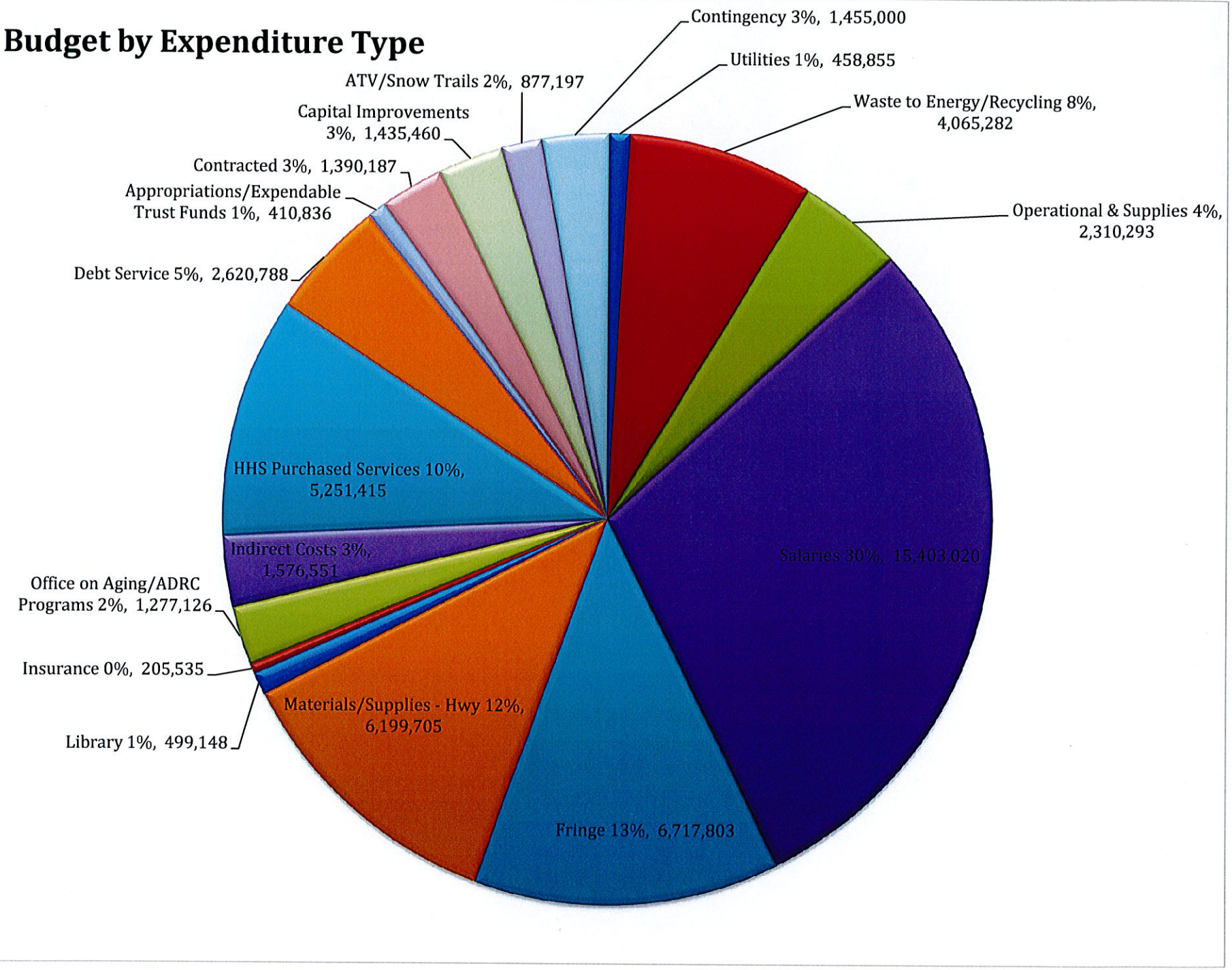
A/C #	REVENUES Account Description	1 Revenues 2013	2 Revenues 2014	3 Estimated Total 2015	4 Budget Adopted 2015	5 Budget Request 2016	6 Levy Request 2016	7 Executive Recommends 2016	8 Budget Adopted 2016
211	DHHS - Public Health	1,409,157	1,336,882	1,311,802	1,311,802	1,201,926	388,714	1,201,926	1,201,926
211	DHHS - Income Maintenance	1,298,647	1,611,083	1,414,305	1,414,305	1,444,412	357,416	1,444,412	1,444,412
213	Child Support Revenue	650,476	806,548	758,023	758,023	753,590	139,680	753,590	753,590
216	Aging Disability Resource Ctr (ADRC)	1,204,794	1,282,491	1,249,364	1,249,364	1,280,679	63,903	1,280,679	1,280,679
220	Fleet Vehicle Account	37,000	37,000	37,000	37,000	50,000	30,000	50,000	50,000
221	Recreation Officer	92,012	93,478	111,863	111,863	94,755	59,755	94,755	94,755
222	Animal Control	147,641	152,647	163,700	163,700	137,714	134,814	137,714	137,714
231	Programs on Aging	1,140,951	1,015,294	1,083,917	1,083,917	1,248,331	347,041	1,248,331	1,248,331
231-43566	Elderly&Handicapped Transportation	133,207	132,977	171,073	171,073	165,784	25,714	165,784	165,784
240	Wildlife Habitat - Nickel an acre	808	770	808	808	750	-	750	750
241	State Aid Forestry	14,405	13,994	11,000	11,000	7,500	-	7,500	7,500
242	State Aid Snowmobile Trails	126,656	98,193	77,425	77,425	77,425	-	77,425	77,425
243	State Aid Forestry Acquisition Fund	-	0	-	-	-	-	-	-
244	State Aid ATV Trails	184,459	78,646	684,302	684,302	799,772	-	799,772	799,772
	Total Special Revenue Funds	18,457,246	19,815,247	19,933,826	19,933,826	21,344,712	10,749,929	21,344,712	21,344,712
	DEBT SERVICE FUNDS								
301	Accrued Vaca & Sick Leave (Fund Bal Only)	-	-	-	-	-	-	-	-
303	Bonds UW BC Campus	492,245	-	-	-	-	-	-	-
304	BCHA Refinancing	-	482,000	-	-	-	-	-	-
305	Honeywell HVAC Upgrade - Campus	-	-	658,170	658,170	659,170	659,170	659,170	659,170
306	Honeywell HVAC Upgrade - Govt Ctr	-	491,667	491,667	491,667	492,667	492,667	492,667	492,667
307	Judicial Center Bonds Series 2010B	750,895	751,455	748,555	748,555	750,345	750,345	750,345	750,345
308	Judicial Center Bonds Series 2010C	1,060,507	702,807	715,406	715,406	718,606	718,606	718,606	718,606
	Total Debt Service Funds	2,303,647	2,427,929	2,613,798	2,613,798	2,620,788	2,620,788	2,620,788	2,620,788
	CAPITAL PROJECT FUNDS								
402	Govt Center HVAC Upgrade	-	2,950,000	-	-	-	-	-	-
404-41110	Capital Projects - Tax Levy	600,000	1,048,645	1,250,000	1,250,000	1,435,460	745,403	1,435,460	1,435,460
404	Capital Projects - Other Rev	99,748	-	-	-	-	-	-	-
405	Rail Rehabilitation	2,295,006	-	-	-	-	-	-	-
	Total Capital Project Fund	2,994,755	3,998,645	1,250,000	1,250,000	1,435,460	745,403	1,435,460	1,435,460
701	**INTERNAL SERVICE FUND - HIGHWAY**								
41110	County Highway Maintenance & Const	3,035,500	3,280,000	3,340,197	3,340,197	3,500,019	3,500,019	3,500,019	3,500,019
43531	State Transportation Aid (GTA)	1,023,291	997,917	1,005,909	997,900	1,005,909	-	1,005,909	1,005,909
43533	LRIP Admin	3,397	13,805	6,903	6,903	6,903	-	6,903	6,903

A/C #	REVENUES Account Description	1 Revenues 2013	2 Revenues 2014	3 Estimated Total 2015	4 Budget Adopted 2015	5 Budget Request 2016	6 Levy Request 2016	7 Executive Recommends 2016	8 Budget Adopted 2016
43538	STP & CHIP	474,574	811,705	49,181	297,690	-	-	-	-
47230	State Highway Maint & Const (RMA)	1,613,481	1,614,627	1,518,780	1,611,500	1,611,035	-	1,611,035	1,611,035
47235	Performance Based Maintenance	-	86,120	-	-	-	-	-	-
47330-31	Intergovernmental Chgs for Services	3,126,438	3,162,523	3,229,950	3,229,950	3,216,850	-	3,216,850	3,216,850
47332	County Aid Bridges - Town Share	45,719	52,058	219,250	219,250	208,725	200,000	208,725	208,725
47331	Miscellaneous Revenues	326,908	20,713		50,000	25,700	-	25,700	25,700
48415, 20	Frac Sand Rd Agrees/Except Maint	118,884	1,578,230	3,000,000	-	-	-	-	-
49XXX	Tsf from Other Funds (G/F, Contingency)	76,731	537,331	62,426	-	60,000	-	60,000	60,000
49997	Carry Over from Other Years	21,000	200,600	82,000	-	-	-	-	-
48961	Pit Closure	-	-	100,000	100,000	100,000	-	100,000	100,000
	Total Internal Service Funds	9,865,924	12,355,629	12,614,596	9,853,390	9,735,141	3,700,019	9,735,141	9,735,141
703	**ENTERPRISE FUND - WASTE TO ENERGY**								
46430	Steam Sales	458,932	560,319	550,000	550,000	530,000	-	530,000	530,000
46431	Electrical Sales	409,469	353,992	370,000	370,000	365,000	-	365,000	365,000
46432	Waste Haulers - In County	1,428,711	1,455,778	1,440,000	1,440,000	1,610,000	-	1,610,000	1,610,000
46433	Waste Haulers - Out of County	627,700	754,927	770,000	770,000	630,000	-	630,000	630,000
46434	Individuals - All	124,393	136,577	122,000	122,000	145,000	-	145,000	145,000
46438	Metal Sales	170,158	162,737	180,000	180,000	100,000	-	100,000	100,000
48XXX	All other revenues	10,119	10,641	10,700	10,700	11,300	-	11,300	11,300
49997	Previous Year Carry-Over	-	-	-	-	229,256	-	229,256	229,256
	Total Enterprise Fund	3,229,483	3,434,972	3,442,700	3,442,700	3,620,556	-	3,620,556	3,620,556
	EXPENDABLE TRUST FUNDS								
801	Dog License	29,037	26,018	30,000	30,000	30,000	-	30,000	30,000
802	State Aid WI Fund Sanitary System	26,026	5,568	30,000	30,000	20,000	-	20,000	20,000
803	State Aid Wildlife Damage	19,086	19,300	25,000	25,000	25,000	-	25,000	25,000
	Total Expendable Trust Funds	74,150	50,885	85,000	85,000	75,000	-	75,000	75,000
	PUBLIC CHARGE FOR SERVICE								
210	Recycling Revenue	366,329	379,793	452,768	452,768	444,726	-	444,726	444,726
	Total Public Charge for Services	366,329	379,793	452,768	452,768	444,726	-	444,726	444,726
	GRAND TOTAL REVENUES	**42,822,251**	**48,223,737**	**46,364,060**	**43,522,328**	**44,996,626**	**23,253,192**	**44,996,626**	**44,996,626**
								21,743,434	

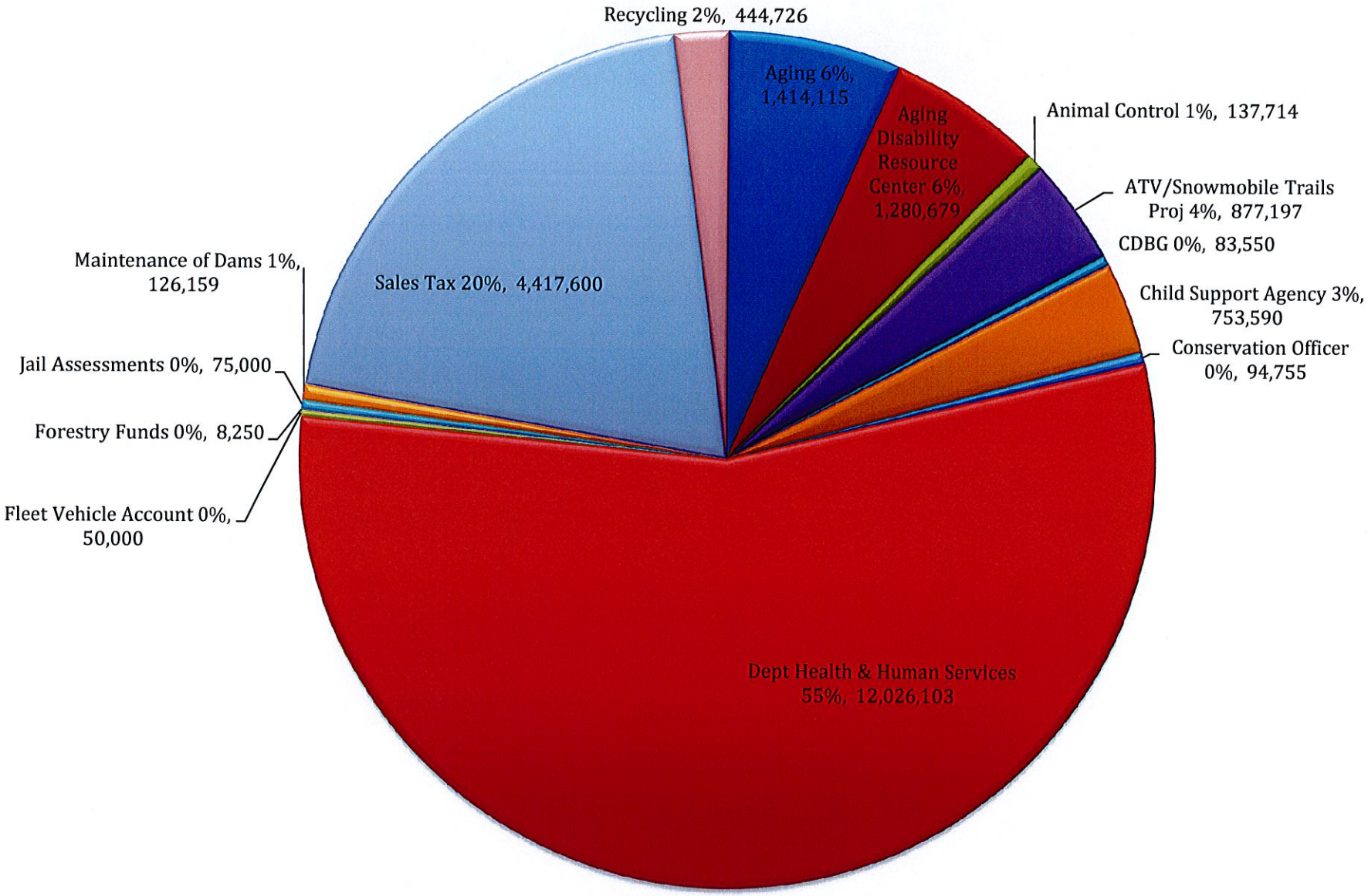
Budget by Expenditure Function



Budget by Expenditure Type



Special Revenue Funds



Barron County
2016 Budget Worksheet - Expenditures

Column Descriptions:
1. Actual Expenditures - 2013
2. Actual Expenditures - 2014
3. Significant Budget Changes to the Adopted 2015 Budget.
4. 2015 Budget as Originally Adopted.
5. 2016 Budget Requests by Department.
6. 2016 Expenditures Not Funded by Property Tax Levy.
7. 2016 Expenditures Funded by Property Tax Levy
8. Budget Recommended by the Executive Committee to the Full County Board.
9. 2016 Budget Approved by Full County Board

		1	2	3	4	5	6	7	8	9
							Funded By			
A/C #	EXPENDITURES Account Description	Expenditures 2013	Expenditures 2014	Estimated Expenditures 2015	Adopted Budget 2015	Requested Budget 2016	Assigned Fund Balance 2016	Levy Request 2016	Executive Recommends 2016	Budget Adopted 2016
	GENERAL GOVERNMENT						July Balances			
01-51110	County Board	92,698	98,944	133,822	133,822	130,824	-	130,824	130,824	130,824
01-51110-324	County Board - Northwest ITBEC	3,000	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	-	-	-	-	-
02-51210	Circuit Court	1,275,234	1,255,935	1,327,466	1,315,036	1,373,213		1,373,213	1,373,213	1,373,213
01-51230	Restorative Justice	48,000	48,000	48,000	48,000	50,000	-	50,000	50,000	50,000
05-51270	Medical Examiner	79,913	82,510	94,376	94,376	93,564	-	93,564	93,564	93,564
09-51310	District Attorney	318,908	314,712	323,666	323,666	316,670	-	316,670	316,670	316,670
09-51315	District Attorney - Crime Victim Witness	90,036	92,504	90,916	88,645	89,550	-	89,550	89,550	89,550
31-51320	Corporation Counsel	274,916	275,494	282,244	275,183	281,581	-	281,581	281,581	281,581
31-51320	Corp Counsel - Ordinance Codification C/O	650	650	-	-	2,475	2,475	-	2,475	2,475
02-51340	Circuit Court - Family Court Counsel C/O	23,075	20,150	27,155	26,600	28,380	15,380	13,000	28,380	28,380
02-51343	Circuit Court - Mediation C/O	1,016	-	-	-	-	-	-	-	-
02-51350	Circuit Court - Family Court Commish	31,375	30,782	31,812	31,812	32,437	-	32,437	32,437	32,437
04-51410	County Administrator	869,507	892,220	900,361	884,098	900,508	-	900,508	900,508	900,508
06-51420	County Clerk	140,388	140,374	144,900	144,900	146,435	-	146,435	146,435	146,435
04-51430	Administration - Personnel Administration	(2,256)	53,896	33,354	27,500	33,370	5,870	27,500	33,370	33,370
06-51440	County Clerk - Elections	21,914	59,754	95,700	95,700	95,700	-	95,700	95,700	95,700
07-51450	Technology Center	423,029	514,943	549,350	543,917	562,496	-	562,496	562,496	562,496
07-51450	Technology Center - Acctng Software C/O	11,364	-	-	-	-	-	-	-	-
06-51460	County Clerk - Copy Room	33,029	34,178	39,000	39,000	39,000	-	39,000	39,000	39,000
06-51470	County Clerk - Telephone System	72	32	600	600	600	-	600	600	600
01-51510	Independent Auditing	40,000	38,377	45,000	45,000	45,000	-	45,000	45,000	45,000
01-51512	Special Account-Indirect Costs	5,865	5,865	6,000	6,000	6,000	-	6,000	6,000	6,000
08-51520	County Treasurer	220,528	222,359	229,644	227,312	228,707	-	228,707	228,707	228,707
12-51530	Land Information - Assessments	36	841	2,500	2,500	2,500	-	2,500	2,500	2,500
01-51540	Property & Liability Insurance	53,765	48,410	60,000	60,000	60,000	-	60,000	60,000	60,000
14-51600	Maintenance - Government Center	339,949	355,489	407,759	409,576	418,128	-	418,128	418,128	418,128
14-51610	Maintenance - Justice Center	284,574	297,958	337,076	336,001	351,809	-	351,809	351,809	351,809

A/C #	EXPENDITURES Account Description	1 Expenditures 2013	2 Expenditures 2014	3 Estimated Expenditures 2015	4 Adopted Budget 2015	5 Requested Budget 2016	6 Funded By: Assigned Fund Balance 2016	7 Funded By: Levy Request 2016	8 Executive Recommends 2016	9 Budget Adopted 2016
14-51630	Maintenance - County Office Complex	27,235	36,137	51,000	51,000	47,000	-	47,000	47,000	47,000
14-51640	Maintenance - Courthouse - East Wing	13,073	14,298	13,000	13,000	15,000	-	15,000	15,000	15,000
10-51710	Register of Deeds	221,598	238,682	242,239	242,239	232,755	-	232,755	232,755	232,755
10-51710-287	Register of Deeds - Redaction Fees C/O	15,541	181,377	63,993	18,467	-	-	-	-	-
12-51715	Land Information - State C/O	50,687	59,917	107,726	97,154	31,200	31,200	-	31,200	31,200
12-51715-293	Land Information - Public Access C/O	39,283	30,546	-	-	-	-	-	-	-
12-51720	Land Information - County	245,281	251,838	250,216	242,369	248,940	-	248,940	248,940	248,940
08-51790	Treasurer - Tax Deed Expense	17,929	14,499	21,400	21,400	21,400	-	21,400	21,400	21,400
00-51800	Addl Expenditures - Prior Years	-	250	-	-	-	-	-	-	-
00-51910	Uncollectible Taxes	623	4,773	6,247	5,000	24,000	-	24,000	24,000	24,000
	Total General Government	5,311,835	5,722,194	5,972,022	5,855,373	5,912,242	54,925	5,857,317	5,912,242	5,912,242
	PUBLIC SAFETY									
16-52110	Sheriff Department - Administration	636,409	777,629	781,104	734,285	741,267	-	741,267	741,267	741,267
16-52110	Sheriff Department - Drug Buy Money C/O	7,500	10,175	52,792	25,050	53,746	53,746	-	53,746	53,746
16-52120	Sheriff Department - Enforcement	2,179,972	2,163,143	2,205,158	2,186,456	2,200,541	-	2,200,541	2,200,541	2,200,541
16-52125	Sheriff Department - Project Lifesaver C/O	1,276	765	250	241	154	154	-	154	154
16-52130	Sheriff Department - School Liaison	-	-	97,682	97,682	105,421	-	105,421	105,421	105,421
01-52220	Fire Suppression	490	270	500	500	500	-	500	500	500
16-52610	Sheriff Department - Communications Ctr	862,361	882,651	948,574	914,919	950,961	135	950,826	950,961	950,961
16-52610-016	Sheriff Department - Tower Equip C/O	-	-	16,000	16,000	24,000	16,000	8,000	24,000	24,000
16-52610-019	Sheriff Department - Emergency Mgmt	129,625	152,884	160,342	157,397	162,805		162,805	162,805	162,805
16-52710	Sheriff Department - Jail	2,950,140	3,039,766	3,102,316	3,085,236	3,085,872		3,085,872	3,085,872	3,085,872
16-52740	Sheriff Department - Inmate Canteen C/O	85,802	77,424	129,722	45,500	98,638	98,638	-	98,638	98,638
	Total Public Safety	6,853,575	7,104,707	7,494,440	7,263,266	7,423,905	168,673	7,255,232	7,423,905	7,423,905
	PUBLIC HEALTH & HUMAN SERVICES									
19-54420	B1 Charitable, Penal & Special State Chgs		48	-	-					
20-54700	Veteran Service Office	121,954	132,336	133,779	133,779	139,595	-	139,595	139,595	139,595
20-54701	VSO - Aid to Vet's C/O	10,951	8,823	22,994	11,100	18,485	7,385	11,100	18,485	18,485
20-54702	VSO - Care of Vet's Graves C/O	3,260	2,919	3,652	3,200	7,224	3,174	4,050	7,224	7,224
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	7,301	-	-	-	-	-	-	-
	Total Public Health & Human Services	151,036	155,427	164,425	152,079	169,304	10,559	158,745	169,304	169,304
	CULTURE, RECREATION & EDUCATION									
23-55110	Library *	483,108	472,772	486,927	486,927	469,522	-	469,522	469,522	469,522
23-55110	Library Act 420 (Out of Co Pmts)	35,182	32,094	28,294	28,294	29,626	-	29,626	29,626	29,626
24-55120	Historical Museum - Appropriation	50,000	32,000	36,000	36,000	36,000	-	36,000	36,000	36,000

A/C #	EXPENDITURES Account Description	1 Expenditures 2013	2 Expenditures 2014	3 Estimated Expenditures 2015	4 Adopted Budget 2015	5 Requested Budget 2016	6 Funded By: Assigned Fund Balance 2016	7 Funded By: Levy Request 2016	8 Executive Recommends 2016	9 Budget Adopted 2016
15-55200	County Parks & Recreation	189,854	203,403	252,368	244,827	267,083	31,101	235,982	267,083	267,083
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	48,338	169,805	140,000	100,000	100,000	-	100,000	100,000	100,000
25-55620	UW Extension	170,180	177,120	186,760	205,009	186,516	-	186,516	186,516	186,516
25-55621	UW Extension - Agricultural Agent	3,667	4,897	8,503	8,503	8,000	-	8,000	8,000	8,000
25-55622	UW Extension - Family Living Agent	3,513	3,284	4,003	4,003	4,000	-	4,000	4,000	4,000
25-55623	UW Extension - 4-H Agent	11,999	9,971	12,500	12,500	12,000	-	12,000	12,000	12,000
25-55624	UW Extension - Food Preservation C/O	-	-	1,147	-	1,147	1,147	-	1,147	1,147
25-55626	UW Extension - Ag Commission C/O	-	-	3,015	48	3,022	3,022	-	3,022	3,022
25-55627	UW Extension - Tractor Safety C/O	6,606	6,238	651	102	549	549	-	549	549
25-55628	UW Extension - Family Living C/O	2,338	2,095	2,789	2,000	2,287	2,287	-	2,287	2,287
25-55629	UW Extension - Pesticide C/O	1,089	1,752	1,660	3,000	1,246	1,246	-	1,246	1,246
25-55630	UW Extension - Workshops	-	-	3,624	-	5,000	5,000	-	5,000	5,000
25-55631	UW Extension - Farm Books/Bulletins C/O	257	-	1,546	1,067	1,220	1,220	-	1,220	1,220
25-55633	UW Extension - 4-H C/O	76	419	10,189	10,139	9,998	9,998	-	9,998	9,998
25-55634	UW Extension - Shopping Matters Grant	-	-	1,039	-	1,039	1,039	-	1,039	1,039
	Total Culture, Recreation & Education	1,056,207	1,165,850	1,231,015	1,192,419	1,188,255	56,609	1,131,646	1,188,255	1,188,255
	CONSERVATION & DEVELOPMENT									
12-56010	Land Services	469,806	500,877	531,924	529,208	562,825	-	562,825	562,825	562,825
15-56100	County Parks & Rec - Forestry	28,631	27,006	53,373	46,056	52,807	-	52,807	52,807	52,807
12-56211	SWCD - Items For Resale C/O	2,852	441	4,661	1,587	4,961	3,761	1,200	4,961	4,961
12-56212	SWCD - Conservation Reserve C/O	(67)	-	12,704	11,835	12,705	12,705	-	12,705	12,705
12-56215	SWCD - NR 135 Expenditures	894	188	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	57,500	29,170	97,500	97,500	80,500		80,500	80,500	80,500
12-56219	SWCD - Nutrient Mgmt Farmer Education	6,393	1,800	7,200	7,200	7,200		7,200	7,200	7,200
12-56220	SWCD - Land Conservation	12,998	18,273	25,700	25,700	26,300		26,300	26,300	26,300
12-56221	SWCD - Soil Erosion Control C/O	-	5,245	8,335	8,335	8,335	8,335	-	8,335	8,335
12-56223	SWCD - Red Cedar Lake Shore Fund C/O	-	-	10,891	1,184	10,891	10,891	-	10,891	10,891
12-56225	SWCD - LCD Tree Seedlings C/O	12,447	9,592	16,987	5,849	5,849	5,849	-	5,849	5,849
12-56226	SWCD - LCD Tree Planter C/O	-	-	12,224	4,895	12,334	12,334	-	12,334	12,334
12-56227	SWCD - Chetek Chain Watershed C/O	2,367	-	-	-	-	-	-	-	-
13-56300	West Central WI Regional Planning	26,111	25,976	26,723	26,723	27,902	-	27,902	27,902	27,902
12-56400	Zoning	12,308	8,074	21,850	21,850	21,800	-	21,800	21,800	21,800
12-56410	Zoning - Rural Address Numbering C/O	3,378	3,180	35,959	4,628	35,719	35,719	-	35,719	35,719
12-56415	Zoning - Red Cedar Lake Project C/O	-	-	24,000	24,000	24,000	24,000	-	24,000	24,000
26-56510	Barron Co Hous Authority	2,019	2,851	2,300	2,300	2,300	-	2,300	2,300	2,300
04-56700	Economic Development	39,927	57,480	84,384	84,384	84,384	13,384	71,000	84,384	84,384
15-57730	County Parks & Rec - Snow Club Loans	-	128,000	-	-	-	-	-	-	-
	Total Conservation & Development	677,564	843,153	979,215	905,734	983,312	126,978	856,334	983,312	983,312

A/C #	EXPENDITURES Account Description	1 Expenditures 2013	2 Expenditures 2014	3 Estimated Expenditures 2015	4 Adopted Budget 2015	5 Requested Budget 2016	6 Funded By: Assigned Fund Balance 2016	7 Funded By: Levy Request 2016	8 Executive Recommends 2016	9 Budget Adopted 2016
	OTHER FINANCING SOURCES & USES									
00-59230	Tsf to Debt Serv Fund (per Resolution)	3,124,845	131,000	171,725	171,725	163,400	163,400	-	163,400	163,400
(See summary page - dollars are applied against debt levy)										
	Total Other Financing Sources & Uses	3,124,845	131,000	171,725	171,725	163,400	163,400	-	163,400	163,400
	Total General Fund	17,175,062	15,122,331	16,012,842	15,540,596	15,840,418	581,144	15,259,274	15,840,418	15,840,418
	SPECIAL REVENUE FUNDS									
201	Jail Assessments	60,000	60,000	50,000	50,000	75,000	75,000	-	75,000	75,000
204-56110	Maintenance of Dams- General	48,533	10,264	15,094	15,094	25,517	-	25,517	25,517	25,517
204-56110-438	Maintenance of Dams - Beaver Dam	186	12,386	14,850	14,850	75,400		75,400	75,400	75,400
204-56110-473	Maintenance of Dams - Rice Lake Dam	27,754	38,446	32,978	32,978	25,242	25,242	-	25,242	25,242
206	CDBG #1 Original - 1982	4,161	108	67,050	67,050	67,050	67,050	-	67,050	67,050
208	CDBG #2 Target Area 2000	4,400	327	16,500	16,500	16,500	16,500	-	16,500	16,500
211	DHHS - Adult Protection Services	169,180	663,100	708,390	639,660	692,660	604,660	88,000	692,660	692,660
211	DHHS - Child & Families & Youth Aids	4,344,484	4,752,028	5,184,884	4,692,523	5,390,789	2,218,425	3,172,364	5,390,789	5,390,789
211	DHHS - Board 51 Behavioral Health	3,904,837	3,531,941	3,188,303	3,445,589	3,296,316	1,872,305	1,424,011	3,296,316	3,296,316
211	DHHS - Public Health	1,309,203	1,314,688	1,338,271	1,311,802	1,201,926	813,212	388,714	1,201,926	1,201,926
211	DHHS - Income Maintenance	1,311,441	1,611,083	1,514,183	1,414,305	1,444,412	1,086,996	357,416	1,444,412	1,444,412
213	Child Support Agency	696,393	759,393	758,023	758,023	753,590	613,910	139,680	753,590	753,590
216	Aging Disability Resource Ctr - (ADRC)	1,248,456	1,275,325	1,249,364	1,249,364	1,280,679	1,216,776	63,903	1,280,679	1,280,679
220	Fleet Vehicle Account	17,794	21,054	37,000	37,000	50,000	20,000	30,000	50,000	50,000
221	Recreation Officer	95,299	103,338	111,863	111,863	94,755	35,000	59,755	94,755	94,755
222	Animal Control	139,080	165,724	163,700	163,700	137,714	2,900	134,814	137,714	137,714
231	Programs on Aging	1,187,164	1,112,654	1,083,917	1,083,917	1,248,331	901,290	347,041	1,248,331	1,248,331
231	Elderly & Handicapped Transportation	163,997	168,827	171,073	171,073	165,784	140,070	25,714	165,784	165,784
240	Wildlife Habitat	-	-	808	808	750	750	-	750	750
241	State Aid Forestry Fund	11,905	4,800	11,000	11,000	7,500	7,500	-	7,500	7,500
242	Snowmobile Trails	126,656	145,178	77,425	77,425	77,425	77,425	-	77,425	77,425
243	Forestry Land Acquisition Fund	-	-	-	-	-	-	-	-	-
244	ATV Trails	184,459	80,823	684,302	684,302	799,772	799,772	-	799,772	799,772
	Total Special Revenue Funds	15,055,382	15,831,487	16,478,978	16,048,826	16,927,112	10,594,783	6,332,329	16,927,112	16,927,112

A/C #	EXPENDITURES Account Description	1 Expenditures 2013	2 Expenditures 2014	3 Estimated Expenditures 2015	4 Adopted Budget 2015	5 Requested Budget 2016	6 Funded By: Assigned Fund Balance 2016	7 Funded By: Levy Request 2016	8 Executive Recommends 2016	9 Budget Adopted 2016
	DEBT SERVICE FUNDS									
301	Accrued Vacation & Sick Leave	294,579	-	268,597	-	-	-	-	-	-
303	Bonds UW BC Campus	3,478,184	-	-	-	-	-	-	-	-
304	BCHA Refinancing	-	482,000	-	-	-	-	-	-	-
305	Honeywell HVAC Upgrade - UW Campus	-	750	658,170	658,170	659,170	-	659,170	659,170	659,170
306	Honeywell HVAC Upgrade - Govt Ctr	-	492,417	491,667	491,667	492,667	-	492,667	492,667	492,667
307	Judicial Center Bonds Series 2010B	749,658	752,318	748,555	748,555	750,345	-	750,345	750,345	750,345
308	Judicial Center Bonds Series 2010C	1,059,269	703,669	715,406	715,406	718,606	-	718,606	718,606	718,606
	Total Debt Service Funds	5,581,690	2,431,154	2,882,395	2,613,798	2,620,788	-	2,620,788	2,620,788	2,620,788
	CAPITAL OUTLAY									
402	HVAC Upgrade - Govt Ctr	-	2,950,000	-						
404	Capital Improvement Capital Outlay	1,662,409	768,840	1,250,000	1,250,000	1,435,460	690,057	745,403	1,435,460	1,435,460
405	Capital Proj - Rail Rehabilitation Project	2,212,774	-	-	-					
	Total Capital Outlay	3,875,183	3,718,840	1,250,000	1,250,000	1,435,460	690,057	745,403	1,435,460	1,435,460
701	**INTERNAL SERVICE FUND - HIGHWAY**									
531XX	Admin, Patrol Supv, Radio, Liability Ins	423,950	408,010	406,110	443,269	449,340	88,638	360,702	449,340	449,340
53193	General Public Liability	30,467	32,275	32,598	33,000	33,000	14,000	19,000	33,000	33,000
53210	Employee Benefits	-	-	62,426	-	60,000	60,000	-	60,000	60,000
532XX	Operation of Pits, Quarries & Bituminous	-	(667,004)	(98,810)	120,000	120,000	120,000	-	120,000	120,000
53281	Equipment Purchases	1,071,545	1,363,094	1,200,000	1,125,000	1,125,000	-	1,125,000	1,125,000	1,125,000
53311	CTHS Routine Maintenance	1,131,572	861,105	846,850	985,483	991,025	549,427	441,598	991,025	991,025
53312	CTHS Routine Maintenance - Signs	84,891	65,620	75,698	79,390	79,000	44,361	34,639	79,000	79,000
53313	County Bridges	39,552	47,077	29,695	40,732	46,665	22,734	23,931	46,665	46,665
53314	Winter Maintenance - Snow & Ice	1,134,532	1,217,971	967,700	698,172	749,000	389,387	359,613	749,000	749,000
534XX	County Road Construction	2,210,948	3,013,929	4,102,525	1,175,200	925,000	-	925,000	925,000	925,000
53351	Federal Aid Road Construction	20,351	51,285	127,000	-	-	-	-	-	-
53355	Federal Aid Bridge Replacement	3,293	104	-	-	-	-	-	-	-
53385	County Aid Bridges	169,225	196,071	185,970	219,250	208,725	8,725	200,000	208,725	208,725
53321-22	STHS Maintenance	1,466,306	1,522,835	1,363,325	1,518,780	1,521,000	1,521,000	-	1,521,000	1,521,000
53330-53331	Municipal Work	3,126,438	3,168,535	3,225,017	3,229,950	3,216,850	3,216,850	-	3,216,850	3,216,850
59210	Indirect Costs	111,954	154,677	185,164	185,164	210,536	-	210,536	210,536	210,536
	Total Internal Service Fund	11,025,024	11,435,584	12,711,268	9,853,390	9,735,141	6,035,122	3,700,019	9,735,141	9,735,141

A/C #	EXPENDITURES Account Description	1 Expenditures 2013	2 Expenditures 2014	3 Estimated Expenditures 2015	4 Adopted Budget 2015	5 Requested Budget 2016	6 Funded By: Assigned Fund Balance 2016	7 Funded By: Levy Request 2016	8 Executive Recommends 2016	9 Budget Adopted 2016
703	**ENTERPRISE FUND - Waste To Energy**									
	Salaries & Fringe Benefits	1,115,532	1,116,057	1.229.935	1.229.935	1.272.466	1.272.466	-	1.272.466	1.272.466
	Repairs and Maintenance	435,721	482,243	352,000	352,000	315,500	315,500	-	315,500	315,500
	Management Fee	200,124	207,351	213,570	213,570	219,980	219,980	-	219,980	219,980
	Ash/Fly Ash, Analysis, Waste By-Pass	650,856	687,412	582,000	582,000	716,000	716,000	-	716,000	716,000
	Water Treatment	54,832	53,079	52,000	52,000	62,000	62,000	-	62,000	62,000
	Depreciation	402,821	365,351	-	-	-	-	-	-	-
	Fuel	54,438	57,062	66,500	66,500	58,000	58,000	-	58,000	58,000
	Utilities	23,188	26,672	38,500	38,500	44,500	44,500	-	44,500	44,500
	Environmental Fees	19,694	16,284	17,000	17,000	17,000	17,000	-	17,000	17,000
	All other expenses	125,768	81,310	151,800	151,800	138,150	138,150	-	138,150	138,150
	Indirect Costs Payable to G/F	29,760	18,923	41,996	41,996	42,920	42,920	-	42,920	42,920
	New Equipment Purchases	24,719	-	10,000	10,000	10,000	10,000	-	10,000	10,000
	Debt Service	339,940	336,561	276,000	276,000	334,040	334,040	-	334,040	334,040
	Machinery Replacement Fund	-	-	248,000	248,000	390,000	390,000	-	390,000	390,000
	Long-Term Feasibility Study	-	-	37,500	37,500	-	-	-	-	-
	Assigned Reserve	-	-	125,899	125,899	-	-	-	-	-
	Total Enterprise Fund	3,477,394	3,448,305	3,442,700	3,442,700	3,620,556	3,620,556	-	3,620,556	3,620,556
	EXPENDABLE TRUST FUND									
801-00	Dog License	29,037	26,018	30,000	30,000	30,000	30,000	-	30,000	30,000
802-12	WI Fund Sanitary Service	26,026	5,568	30,000	30,000	20,000	20,000	-	20,000	20,000
803-29	Wildlife Damage	19,086	19,300	25,000	25,000	25,000	25,000	-	25,000	25,000
	Total Expendable Trust Fund	74,149	50,885	85,000	85,000	75,000	75,000	-	75,000	75,000
	PUBLIC CHARGES FOR SERVICE									
210-30	Recycling	343,088	374,159	452,768	452,768	444,726	444,726	-	444,726	444,726
	Total Public Charges for Service	343,088	374,159	452,768	452,768	444,726	444,726	-	444,726	444,726
	GRAND TOTAL EXPENDITURES	**56,606,972**	**52,412,745**	**53,315,951**	**49,287,078**	**50,699,201**	**22,041,388**	**28,657,813**	**50,699,201**	**50,699,201**

Barron County, Barron Wisconsin
Explanation of Excess Fund Balance

\\barron\shares\Finance\2016 Budget\[2016 Budget - Final.xlsx]Fund Balance

Date		11/10/2015
Time		1:30:33 PM
Preparer		JBB

Internal Management Memorandum
Unaudited Draft For Discussion Purposes Only

				Expenditures
2013 Audited Fund Balance	$	7,408,482	40.7%	$ 18,217,946
Add Assigned Leave Payout Tsf to Other Funds	$	300,000		
Add 2014 Budget Transfers to Highway (701)	$	372,646		
Add 2013 Repayment to G/F - WTE	$	60,000		
Add 2013 Repayment to G/F - Hwy	$	150,000		
Add 2013 Repayment to G/F - Hwy (Ekenstedt Pit)	$	19,331		
Add Misc Adjustments Throughout Year to Offset Assignments	$	232,212		
Add Tsf for STP Hwy Projects	$	78,647		
Add Adjustment for Subsequent Year Budget	$	189,275		
Add Closeout of Govt Center Remodel	$	272,646		
Less Prepaid Expense	$	(168,868)		
Less Tsf's to Comply with Fund Balance Policy for DHHS/CSA/ADRC	$	(183,947)		
Less Assignment for Multi-Purpose Shed	$	(215,000)		
Less Commitment for WTE Loader	$	(150,000)		
Less Assignments Per 2015 Budget	$	(740,000)		
Less 2015 Sheriff Dept Carryover	$	(40,000)		
Less 2014 Fair Board Repayment	$	(11,111)		
Less 2014 Closing of Books/Transfers with other Funds	$	(258,594)		
2014 Audited Fund Balance	$	7,315,719	37.3%	$ 19,622,150
Snow Club Groomer Loans - Approved with Resolution 2014-11		100,000		
HWY STP Projects - 2016 - Additional Contribution to $1,100,000 ($1.5 to $1.7 Million needed)		500,000		
Assign Fund Balance to Offset 2016 Budget		265,500		
	$	**865,500**		
	$	**6,450,219**	33%	

Per the County Board Rules and Procedures, the County will maintain a cash flow reserve in the amount not less than 25% or more than 33% of the annual budgeted expenditure of the General Fund.

Barron County
15 Year Historical Analysis - Summary Tax Allocation

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
State Tax not part of County Budget	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	653,570
$$ Change	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	20,324
%% Change	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%	3.21%
Expenditures	**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**	**2016 Adopted**
Operation and Maintenance	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	21,092,455
County Library	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	469,522
County Library - Out of County Pmts	-	-	-	-	-	-	21,863	24,042	25,541	25,026	27,078	35,182	32,094	28,294	29,626
Debt Service	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	2,620,788
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	3,010,919	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	3,700,019
Contingency Fund	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	1,455,000
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	745,403
UWBC HVAC Upgrades	-	-	-	-	-	-	-	-	-	-	-	-	-	658,170	-
Capital Project - Hwy Salt/Storage Shed	-	-	-	-	-	-	-	-	-	-	900,000	-	-	-	-
B1 Charitable & Penal Chgs & Spec Chgs	-	-	-	-	182	-	-	-	-	-	47	-	48	-	-
Total Expenditures	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	30,112,813
LESS:															
General Revenue	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	5,437,053
Debt Service Revenue	21,586	21,586	21,494	21,494	21,494	21,494	21,494	21,494	21,494	286,987	-	-	-	-	-
Bond Proceeds	19,000,000	3,000,000	-	7,500,000	-	-	-	2,500,000	2,500,000	5,200,000	-	-	-	-	-
County Sales Tax Revenue	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	3,500,000
Excess Sales Tax Revenue	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	917,600
Jail Assessment Fees	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	75,000
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	163,400
Debt Service Fund Balance Applied	-	61,726	162,286	569,744	153,318	81,000	30,508	-	-	-	-	-	-	-	-
General Fund Balance Applied	-	500,000	-	100,000	-	150,023	-	-	-	295,000	1,234,000	115,000	230,000	-	450,500
Fund Balance Tsf from Other Funds	-	-	-	-	-	-	-	-	375,381	35,460	-	-	-	-	-
Total Revenues to be applied to levy	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	10,543,553
Total Levy	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	19,569,260
Dollar Change from Prior Year	**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**	**395,117**
Operating Levy	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	17,186,872
Debt Levy	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	2,382,388
Total Levy - recomputed	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	19,569,260

Barron County
1 Page Summary - Revenues & Expenditures

Revenues

General Fund	Actual Revenues 2013	Actual Revenues 2014	Estimated Total Revenues 2015	Budget Adopted 2015	Budget Request 2016	Levy Request 2016	Executive Recommends 2016	Budget Adopted 2016
Taxes	$ 621,336	$ 580,634	$ 632,620	$ 632,620	$ 525,620	$ 525,620	$ 525,620	$ 525,620
Intergovernmental	$ 2,607,562	$ 3,001,782	$ 3,150,333	$ 3,117,452	$ 3,140,671	$ 3,139,671	$ 3,140,671	$ 3,140,671
Licenses & Permits	$ 204,017	$ 202,426	$ 195,000	$ 195,000	$ 210,000	$ 210,000	$ 210,000	$ 210,000
Fines,Forfeitures & Penalties	$ 195,580	$ 184,179	$ 173,012	$ 155,400	$ 145,400	$ 145,400	$ 145,400	$ 145,400
Public Charge for Services	$ 1,479,765	$ 1,385,876	$ 1,234,442	$ 1,277,320	$ 1,163,800	$ 881,650	$ 1,163,800	$ 1,163,800
Misc. Revenues	$ 422,458	$ 405,739	$ 585,965	$ 513,054	$ 534,752	$ 534,712	$ 534,752	$ 534,752
Total General Fund	$ 5,530,718	$ 5,760,636	$ 5,971,372	$ 5,890,846	$ 5,720,243	$ 5,437,053	$ 5,720,243	$ 5,720,243
Special Revenue Funds	$ 18,457,246	$ 19,815,247	$ 19,933,826	$ 19,933,826	$ 21,344,712	$ 10,749,929	$ 21,344,712	$ 21,344,712
Debt Service	$ 2,303,647	$ 2,427,929	$ 2,613,798	$ 2,613,798	$ 2,620,788	$ 2,620,788	$ 2,620,788	$ 2,620,788
Capital Projects	$ 2,994,755	$ 3,998,645	$ 1,250,000	$ 1,250,000	$ 1,435,460	$ 745,403	$ 1,435,460	$ 1,435,460
Highway	$ 9,865,924	$ 12,355,629	$ 12,614,596	$ 9,853,390	$ 9,735,141	$ 3,700,019	$ 9,735,141	$ 9,735,141
Waste To Energy	$ 3,229,483	$ 3,434,972	$ 3,442,700	$ 3,442,700	$ 3,620,556	$ -	$ 3,620,556	$ 3,620,556
Trust Funds - 800 Funds	$ 74,150	$ 50,885	$ 85,000	$ 85,000	$ 75,000	$ -	$ 75,000	$ 75,000
Recycling	$ 366,329	$ 379,793	$ 452,768	$ 452,768	$ 444,726	$ -	$ 444,726	$ 444,726
Total All Other Funds	$ 37,291,534	$ 42,463,100	$ 40,392,688	$ 37,631,482	$ 39,276,383	$ 17,816,139	$ 39,276,383	$ 39,276,383
Total Revenues	$ 42,822,252	$ 48,223,736	$ 46,364,060	$ 43,522,328	$ 44,996,626	$ 23,253,192	$ 44,996,626	$ 44,996,626

Expenditures

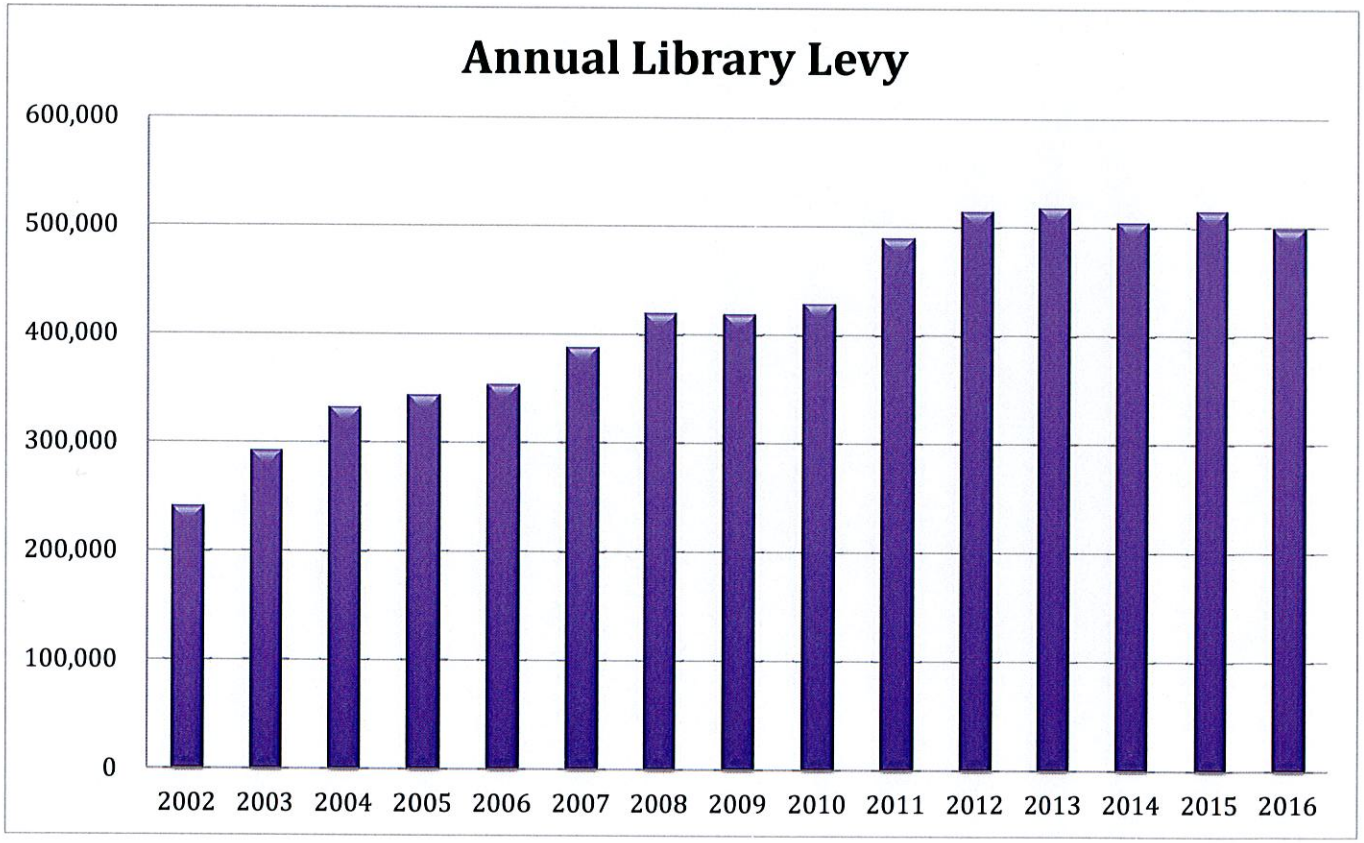
General Fund	Actual Expenditures 2013	Actual Expenditures 2014	Estimated Total Expenditures 2015	Budget Adopted 2015	Budget Requested 2016	**Funded By** Assigned Fund Balance 2016	Levy Request 2015	Executive Recommends 2015	Budget Adopted 2015
General Government	$ 5,311,835	$ 5,722,194	$ 5,972,022	$ 5,855,373	$ 5,912,242	$ 54,925	$ 5,857,317	$ 5,912,242	$ 5,912,242
Public Safety	$ 6,853,575	$ 7,104,707	$ 7,494,440	$ 7,263,266	$ 7,423,905	$ 168,673	$ 7,255,232	$ 7,423,905	$ 7,423,905
Public Health & Human Services	$ 151,036	$ 155,427	$ 164,425	$ 152,079	$ 169,304	$ 10,559	$ 158,745	$ 169,304	$ 169,304
Culture, Recreation, Education	$ 1,056,207	$ 1,165,850	$ 1,231,015	$ 1,192,419	$ 1,188,255	$ 56,609	$ 1,131,646	$ 1,188,255	$ 1,188,255
Conservation & Development	$ 677,564	$ 843,153	$ 979,215	$ 905,734	$ 983,312	$ 126,978	$ 856,334	$ 983,312	$ 983,312
Other Financing Sources & Uses	$ 3,124,845	$ 131,000	$ 171,725	$ 171,725	$ 163,400	$ 163,400	$ -	$ 163,400	$ 163,400
Total General Fund	$ 17,175,062	$ 15,122,331	$ 16,012,842	$ 15,540,596	$ 15,840,418	$ 581,144	$ 15,259,274	$ 15,840,418	$ 15,840,418
Special Revenue Funds	$ 15,055,382	$ 15,831,487	$ 16,478,978	$ 16,048,826	$ 16,927,112	$ 10,594,783	$ 6,332,329	$ 16,927,112	$ 16,927,112
Debt Service	$ 5,581,690	$ 2,431,154	$ 2,882,395	$ 2,613,798	$ 2,620,788	$ -	$ 2,620,788	$ 2,620,788	$ 2,620,788
Capital Projects	$ 3,875,183	$ 3,718,840	$ 1,250,000	$ 1,250,000	$ 1,435,460	$ 690,057	$ 745,403	$ 1,435,460	$ 1,435,460
Highway	$ 11,025,024	$ 11,435,584	$ 12,711,268	$ 9,853,390	$ 9,735,141	$ 6,035,122	$ 3,700,019	$ 9,735,141	$ 9,735,141
Waste To Energy	$ 3,477,394	$ 3,448,305	$ 3,442,700	$ 3,442,700	$ 3,620,556	$ 3,620,556	$ -	$ 3,620,556	$ 3,620,556
Trust Funds - 800 Funds	$ 74,149	$ 50,885	$ 85,000	$ 85,000	$ 75,000	$ 75,000	$ -	$ 75,000	$ 75,000
Recycling	$ 343,088	$ 374,159	$ 452,768	$ 452,768	$ 444,726	$ 444,726	$ -	$ 444,726	$ 444,726
Contingency Fund	$ 841,038	$ 569,832	$ 1,025,000	$ 1,025,000	$ 1,455,000	$ -	$ 1,455,000	$ 1,455,000	$ 1,455,000
Total All Other Funds	$ 40,272,948	$ 37,860,246	$ 38,328,109	$ 34,771,482	$ 36,313,783	$ 21,460,244	$ 14,853,539	$ 36,313,783	$ 36,313,783
Total Expenditures	$ 57,448,010	$ 52,982,577	$ 54,340,951	$ 50,312,078	$ 52,154,201	$ 22,041,388	$ 30,112,813	$ 52,154,201	$ 52,154,201

15 Year Historical Budget Super Summary

	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	2016 Adopted
Total Expenditures	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	30,112,813
Total Revenues	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	10,543,553
Total Tax Levy	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	19,569,260
Operating Levy	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	17,186,872
Debt Levy	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	2,382,388
Total Levy - Recomputed	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	19,569,260
Total Levy Change from Prior Yr	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	395,117
% Levy Change from Prior Yr	14.49%	0.43%	15.63%	-1.26%	6.20%	3.38%	4.00%	2.68%	2.37%	2.00%	2.00%	1.01%	2.28%	5.63%	2.06%
Operating Levy Chg from Prior Yr	1,401,358	(67,539)	1,811,649	178,538	171,616	587,363	616,593	81,781	333,087	432,406	344,661	232,401	754,092	384,447	404,802
% Operating Levy Chg from Prior Yr	14.72%	-0.62%	16.69%	1.41%	1.34%	4.51%	4.53%	0.58%	2.33%	2.95%	2.29%	1.51%	4.82%	2.34%	2.41%
Debt Levy Change from Prior Yr	151,519	120,793	114,091	(357,718)	700,841	(82,037)	1,584	349,129	58,577	(94,378)	(879)	(55,797)	(349,243)	637,144	(9,685)
% Debt Levy Change from Prior Yr	12.64%	8.95%	7.76%	-22.57%	57.11%	-4.26%	0.09%	18.90%	2.67%	-4.18%	-0.04%	-2.58%	-16.60%	36.31%	-0.40%
											Average Change in Total Levy			**590,080**	**4.19%**

Barron County
15 Year Historical Library Levy Analysis

Budget Year	Library Levy
2002	240,467
2003	292,341
2004	332,497
2005	343,272
2006	352,870
2007	387,488
2008	419,325
2009	418,601
2010	429,082
2011	489,379
2012	513,881
2013	518,324
2014	504,865
2015	515,220
2016	499,148
15 Year Increase	258,681
15 Yr % Increase	51.82%



Barron County Library Requests
Supplement to the 2016 Budget

Out of County Libraries	2012 Requested 70%	2013 Requested 70%	2014 Requested 70%	2015 Requested 70%	**2016 Requested 100%**	**2016 Requested 70%**	Increase (Decrease)
Amery Area Public Library	0	2,471	2,631	1,828	2,453	1,717	(111)
Balsam Lake Public Library	0	162	379	172	451	316	144
Bruce Area Library	145	72	178	148	200	140	(8)
Chippewa Falls	1,323	851	1,894	1,947	1,321	925	(1,022)
Clarella Hacket Johnson Library - Sand Creek V	1,884	1,465	1,525	1,452	2,458	1,720	268
Clear Lake Public Library	10,069	9,786	7,903	6,849	10,765	7,535	686
Colfax Public Library	0	0	382	320	0	0	(320)
D.R. Moon Memorial Library - Stanley WI	0	0	0	0	185	130	130
Friday Memorial - New Richmond	546	518	624	655	1,081	757	102
GE Bleskacek Family Memorial Library - Bloon	1,237	8,205	5,249	3,838	7,233	5,063	1,225
Glenwood City Public Library	122	48	72	178	40	28	(150)
Hazel Mackin Community Library - Roberts W	48	63	30	229	784	549	320
Hudson Area Joint - Hudson	439	253	515	426	1,789	1,253	827
Lac Courte Oreilles Ojibwa College Comm Libr.	43	0	0	0	0	0	0
LE Phillips - Eau Claire	3,571	4,611	3,956	4,451	2,422	1,695	(2,756)
Menomonie Public	5,100	5,404	5,130	4,268	8,488	5,942	1,674
Milltown Public Library	0	0	49	116	605	424	308
Osceola Public Library	24	15	21	0	45	31	31
River Falls Public Library	349	239	401	282	521	365	83
Rusk County Community - Ladysmith	935	326	242	446	470	329	(117)
Shell Lake Library	1,086	408	676	380	509	356	(24)
Spooner Memorial Library	156	74	153	133	336	235	102
St Croix Falls Public Library	0	211	84	176	165	116	(60)
Totals	27,078	35,182	32,094	**28,294**	**42,320**	**29,626**	1,332

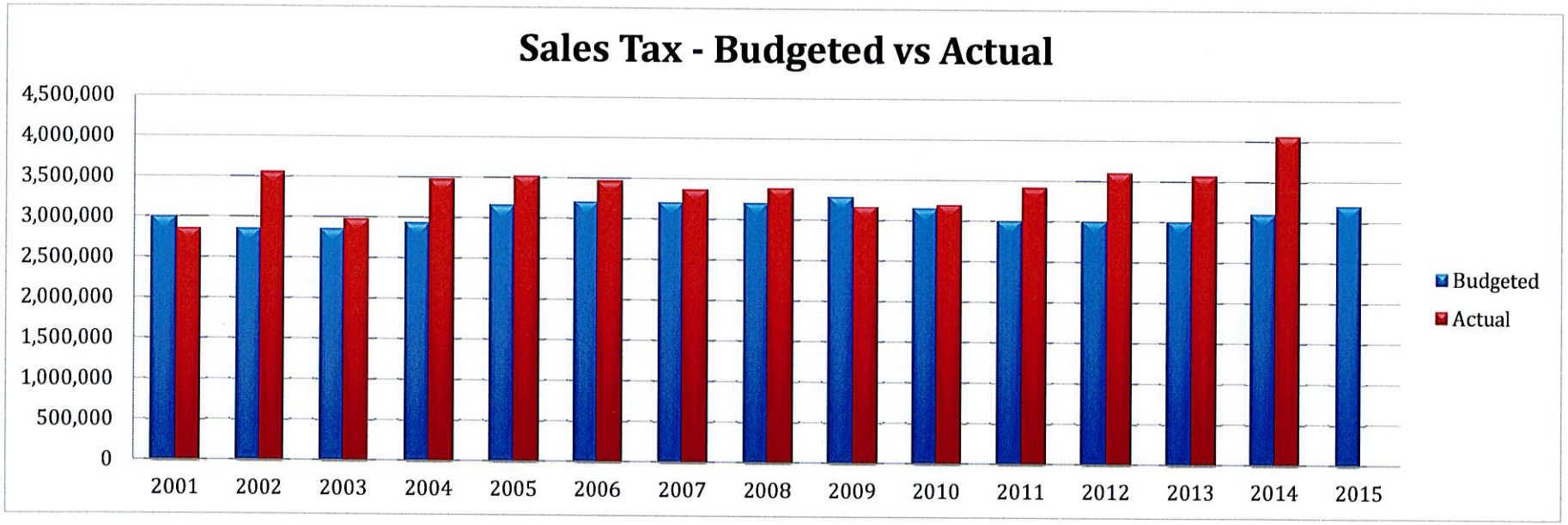
In County Libraries	2012 Requested 70%	2013 Requested 70%	2014 Requested 70%	2015 Requested 70%	**2016 Requested 100%**	**2016 Requested 70%**	
Barron Public Library - Barron	130,166	133,110	123,532	117,065	170,586	119,410	2,345
Cameron Public Library	16,523	18,416	16,955	18,646	25,794	18,056	(590)
Calhoun Memorial - Chetek	47,152	38,916	42,908	54,652	74,919	52,443	(2,209)
Thomas St. Angelo - Cumberland	100,365	104,578	109,415	98,925	146,827	102,779	3,854
Rice Lake Public - Rice Lake	174,427	169,068	155,533	177,427	225,713	157,999	(19,428)
Turtle Lake Public Library	18,170	19,020	24,429	20,212	26,907	18,835	(1,377)
Totals	486,803	483,109	472,771	**486,927**	**670,745**	**469,522**	(17,405)
Total all Library Appropriations	513,881	518,291	504,865	515,221	**713,065**	**499,148**	(16,073)

Note: Cost Per Circulation is Calculated Out to the Nearest .01

In-County Library Increase Over Prior Year -3.57%
Total All Requests - Increase -3.12%

Barron County
15 Year Historical Sales Tax Analysis

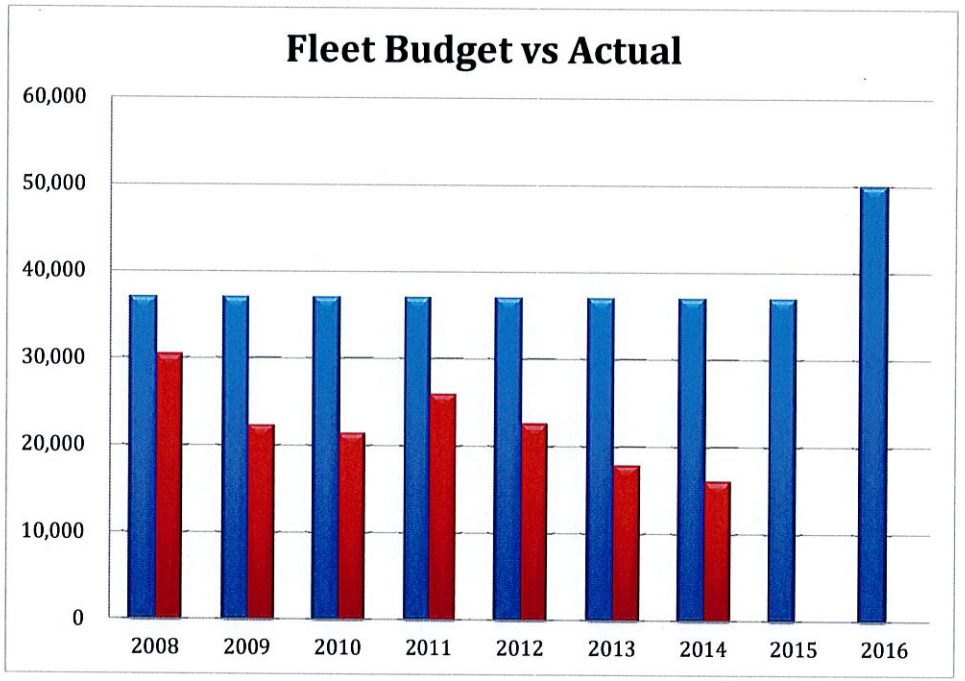
Budget Year	Sales Tax Budgeted	Sales Tax Actual
2001	3,000,000	2,858,850
2002	2,850,000	3,558,311
2003	2,850,000	2,974,990
2004	2,925,000	3,464,183
2005	3,150,000	3,515,577
2006	3,200,000	3,461,256
2007	3,200,000	3,358,190
2008	3,200,000	3,390,854
2009	3,280,000	3,170,105
2010	3,140,000	3,192,960
2011	3,000,000	3,417,798
2012	3,000,000	3,601,312
2013	3,000,000	3,562,443
2014	3,100,000	4,061,281
2015	3,200,000	



Barron County Fleet Vehicle Fund (220)
Supplement to the 2016 Budget

Department	2011 Budget Request	2012 Budget Request	2013 Budget Request	2014 Budget Request	2015 Budget Request	2016 Budget Request
Administration/General Government	3,450	3,450	3,450	5,000	5,000	700
Land Services (Surveyor, Zoning, SWCD)	17,866	17,866	12,000	13,000	13,000	13,000
Maintenance	8,000	8,000	8,000	11,000	9,800	10,300
Forest & Recreation	6,000	6,000	6,000	3,500	3,500	3,500
Extension	700	1,600	2,550	2,400	2,700	2,500
To keep tax levy = level	984	84	5,000	2,100	3,000	
Ford Focus Replacement Paid by Fund Balance						20,000 Fund Balance
Total Tax Levy	37,000	37,000	37,000	37,000	37,000	50,000

Budget Year	Budgeted	Actual Expenditures
2008	37,000	30,379
2009	37,000	22,228
2010	37,000	21,335
2011	37,000	25,927
2012	37,000	22,503
2013	37,000	17,794
2014	37,000	15,946
2015	37,000	
2016	50,000	



****Unspent Yearly Budget Amounts Become Fund Balance to be Used for Major Repair, Fleet Replacements, etc.**

Barron County, Barron Wisconsin
10 Year County Debt Schedule

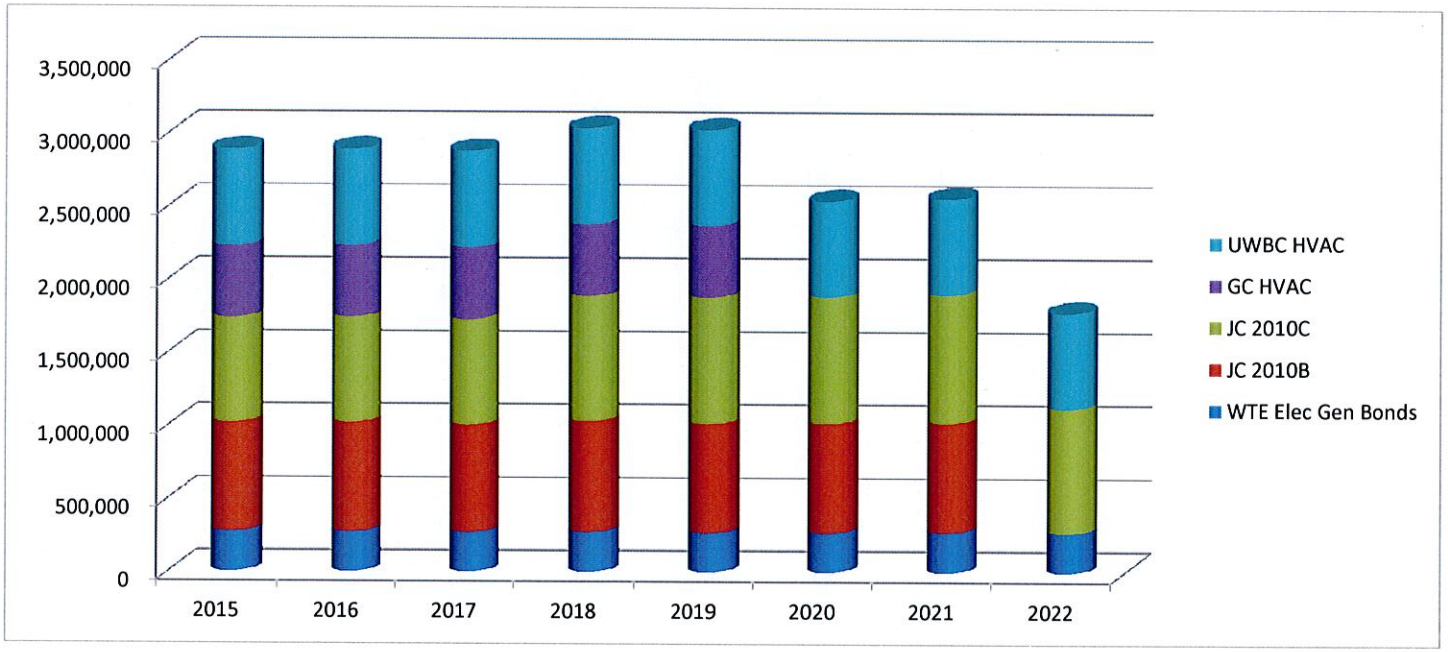
Date 11/9/15
Time 12:52:03 PM
Preparer JBB

\\barron\shares\Finance\2016 Budget\[2016 Budget - Final.xlsx]PT Calculations

Internal Management Memorandum
Unaudited Draft For Discussion Purposes Only

	Projected 2015	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023
Debt Schedule									
* WTE Electrical Generation Bonds 2010A	275,240	274,040	271,660	273,470	269,450	269,550	273,975	272,350	0
** Justice Center GO Refunding 2010B	748,155	750,345	734,720	762,220	746,450	749,175	750,375	0	0
Justice Center GO Refunding 2010C	715,006	718,606	721,906	853,406	864,781	864,438	877,575	849,750	0
Government Center HVAC Upgrade	491,667	491,667	491,667	491,667	491,667	0	0	0	0
UW B/C HVAC Upgrades	658,170	658,170	658,170	658,170	658,170	658,170	658,170	658,170	
	2,888,238	2,892,828	2,878,123	3,038,933	3,030,518	2,541,333	2,560,095	1,780,270	0

*Note: WTE Electrical Generation Bonds has a 12/1/18 Call Date - $970,000 Saving $115,325 in Interest
**Does not include reduction in Debt Service by Jail Assessment or Out of County Prisoner Revenue

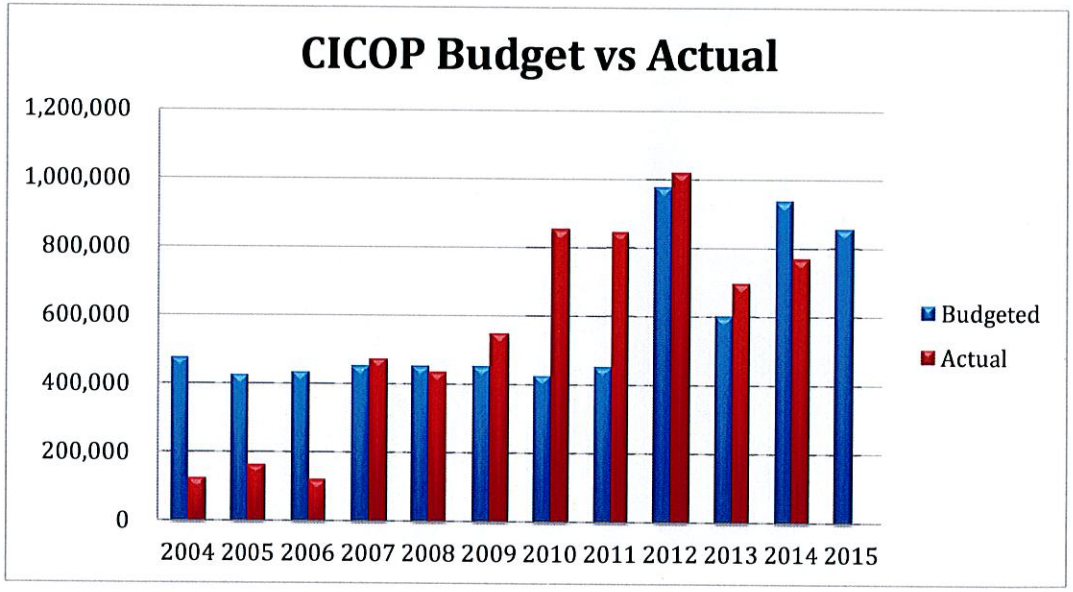


Barron County Capital Improvement Capital Outlay (CICOP)
Supplement to the 2016 Budget

Capital Improvement - Capital Outlay

Total requests for 2015 from CICOP details	1,435,460	
Total	1,435,460	
Levy	745,403	52%
Requests in excess of Levy (reserves)	690,057	48%

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	768,840
2015	855,000	



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

Barron County - Levy Limit Worksheet
Draft 2016 - Levy Limit Estimate

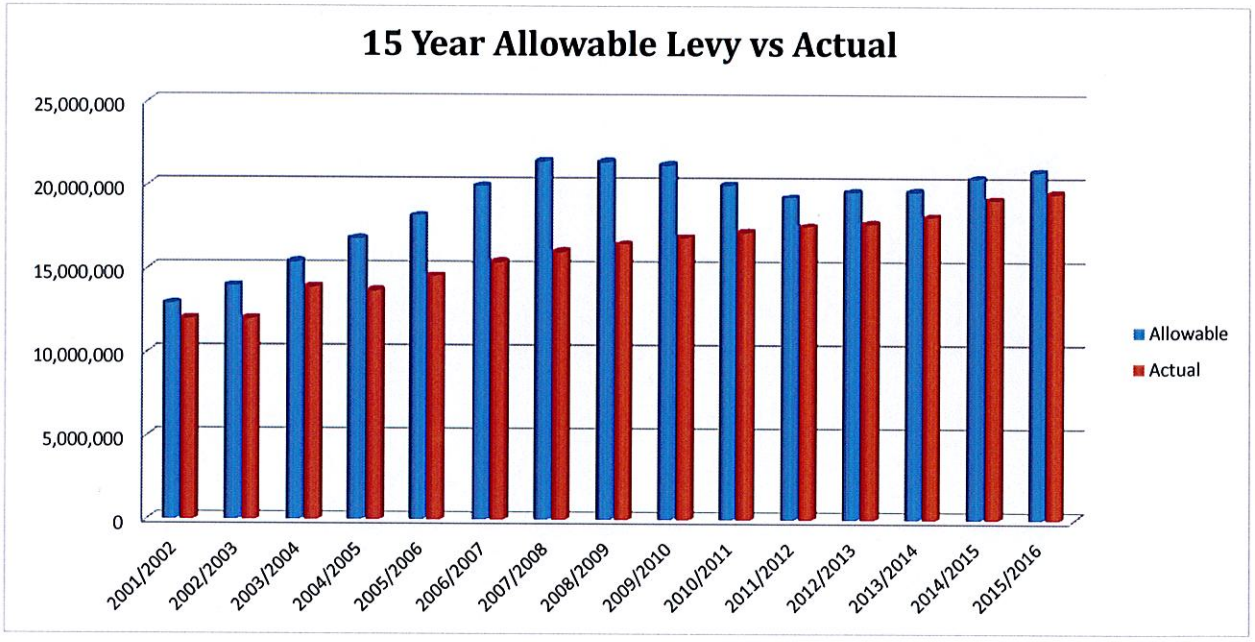
\\barron\shares\Finance\WTE Monthly Reports\[WTE Monthly Cash Flows - 2015.xlsx]October 2015

Internal Management Memorandum
Unaudited Draft for Discussion Purposes Only

			0.937%		2.250%
		Maximum Levy 2014 for 2015	Approved Levy 2014 for 2015	Maximum Levy 2015 for 2016	Approved Levy 2015 for 2016
Actual County Levy		17,647,639	17,647,639	18,658,922	18,658,922
Exclude Levy for New General Obligation Debt Authorized after July 1, 2005		(249,916)	(249,916)	(1,098,182)	(1,098,182)
Adjusted Actual County Levy (line 1 minus lines 2 & 3)		17,397,723	17,397,723	17,560,740	17,560,740
0.00% Growth plus Terminated TID% ( ) Applied to Adj Actual Levy		17,397,723	17,397,723	17,560,740	17,560,740
Net New Construction %	2015 Net New Construction 2.252% $ 395,468	17,560,740	17,560,740	17,956,208	17,956,208
Larger of Line 5 or line 6. This is Your Levy Limit Before Adjustments		17,560,740	17,560,740	17,956,208	17,956,208
Total Adjustments from page 2 Debt service for general obligation debt authorized after July 1, 2005. (Less Jail Assessment & Out of County Prisoner Revenue)		2,392,073	1,098,182	2,391,598	1,113,904
2015 payable 2016 allowable levy (sum of lines 7 & 8)	***	**19,952,813**	**18,658,922**	**20,347,806**	**19,070,112**
0 **Add on Library Levy**		515,221	515,221	499,148	499,148
Total Levy		20,468,034	**19,174,143**	20,846,954	**19,569,260**
	Amount Below Allowable Levy		**1,293,891**		**1,277,694**
*** **Does not include Library Levy**			**Increase from Previous Year**		**395,117**

Barron County
15 Year Allowable Levy vs Actual

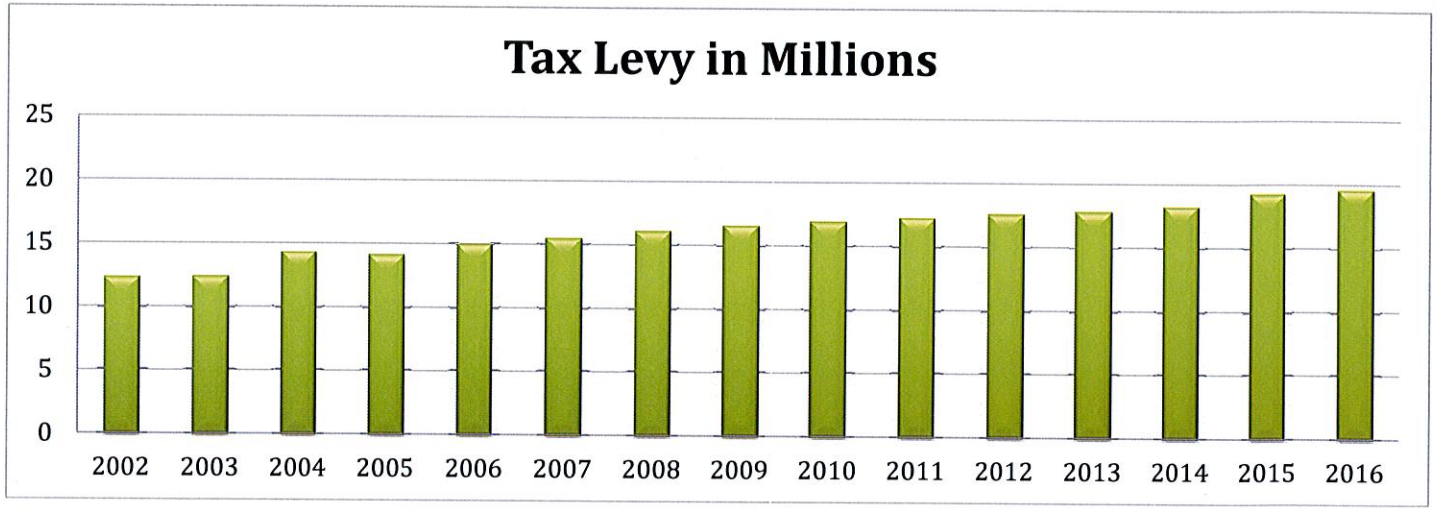
	Allowable Levy	Actual Levy
2001/2002	12,932,660	12,030,474
2002/2003	13,988,246	12,031,854
2003/2004	15,439,527	13,917,438
2004/2005	16,812,130	13,727,483
2005/2006	18,208,088	14,590,342
2006/2007	19,981,792	15,448,538
2007/2008	21,459,444	16,066,715
2008/2009	21,429,188	16,497,625
2009/2010	21,252,716	16,889,289
2010/2011	20,052,992	17,227,317
2011/2012	19,307,044	17,571,099
2012/2013	19,631,789	17,747,703
2013/2014	19,657,565	18,152,552
2014/2015	20,468,034	19,174,143
2015/2016	20,846,954	19,569,260



**Includes annual Library Levy exempt from being included in levy limits per Wi. Stat. 66.0602(3)(e)4.

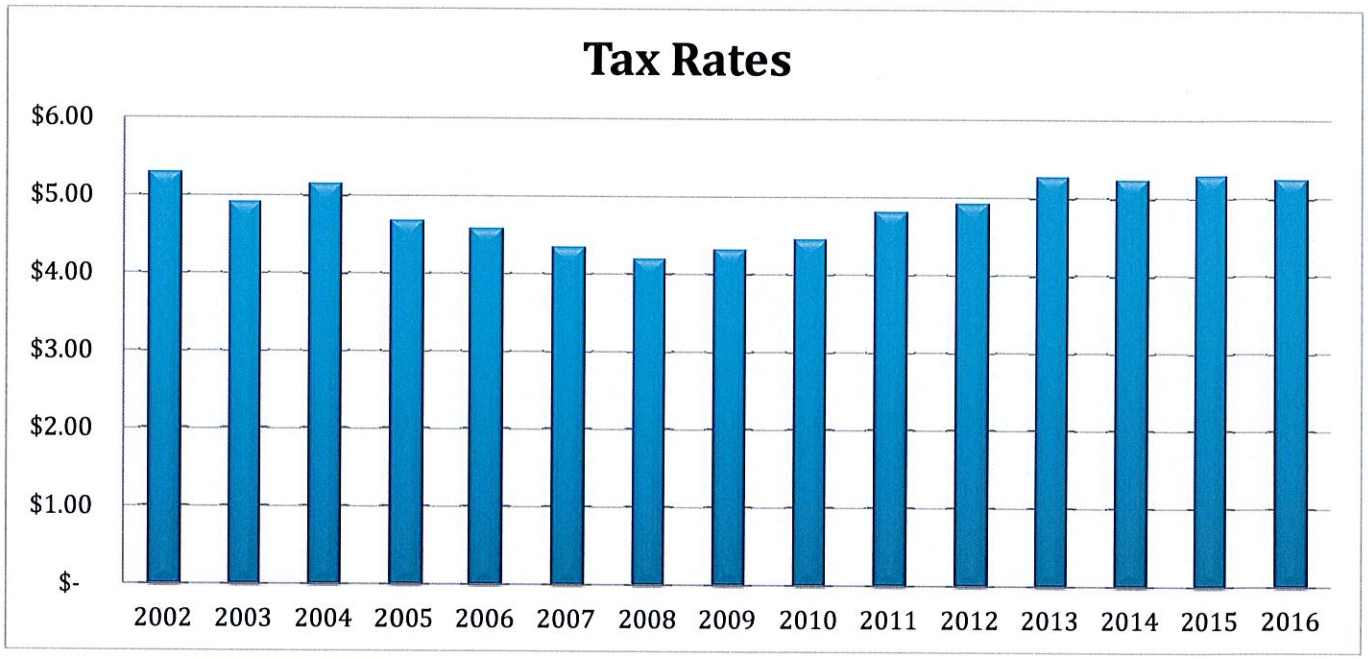
Barron County
15 Year Historical Analysis of Tax Levy

Budget Year	Tax Levy
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
2016	19,569,260



Barron County
15 Year Historical Tax Rate Analysis

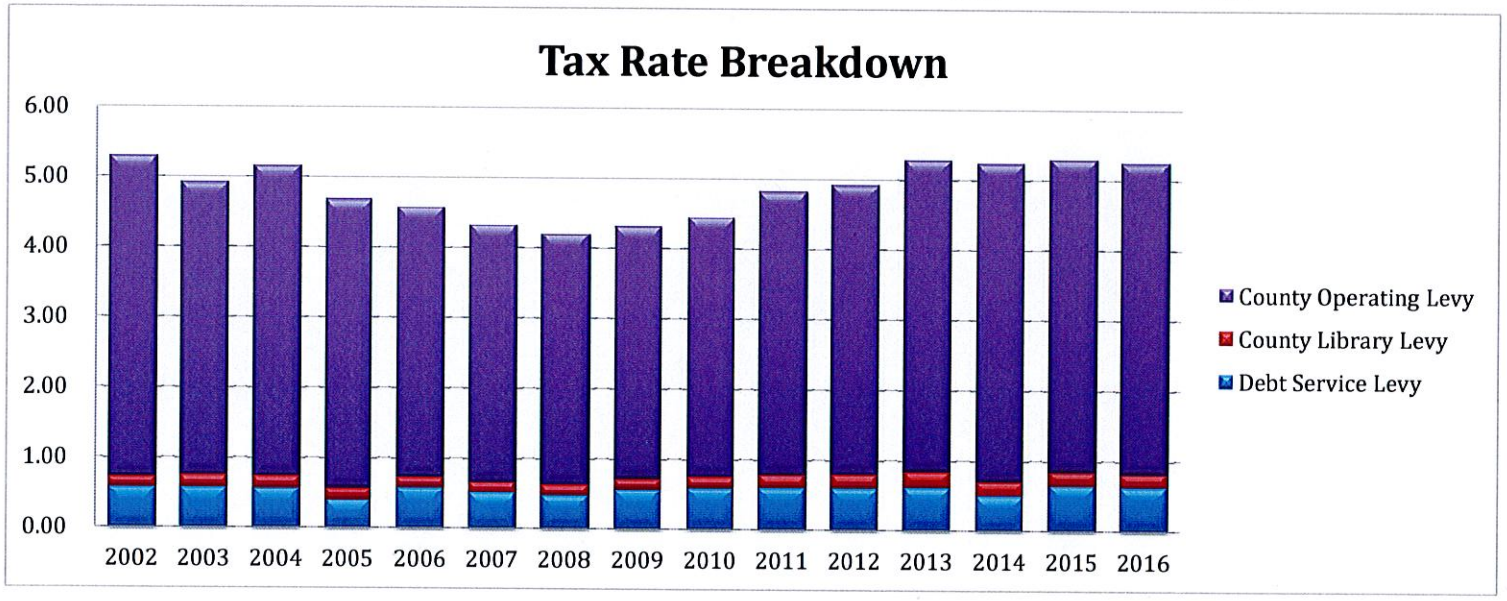
Budget Year		Mill Rates
2002	$	5.29
2003	$	4.91
2004	$	5.15
2005	$	4.67
2006	$	4.57
2007	$	4.33
2008	$	4.19
2009	$	4.31
2010	$	4.45
2011	$	4.81
2012	$	4.92
2013	$	5.27
2014	$	5.23
2015	$	5.29
2016	$	5.24
Average	$	4.84



** County Operating Tax (Mill) Rate Limit was Repealed with the Passing of the 2013-2015 State Budget.

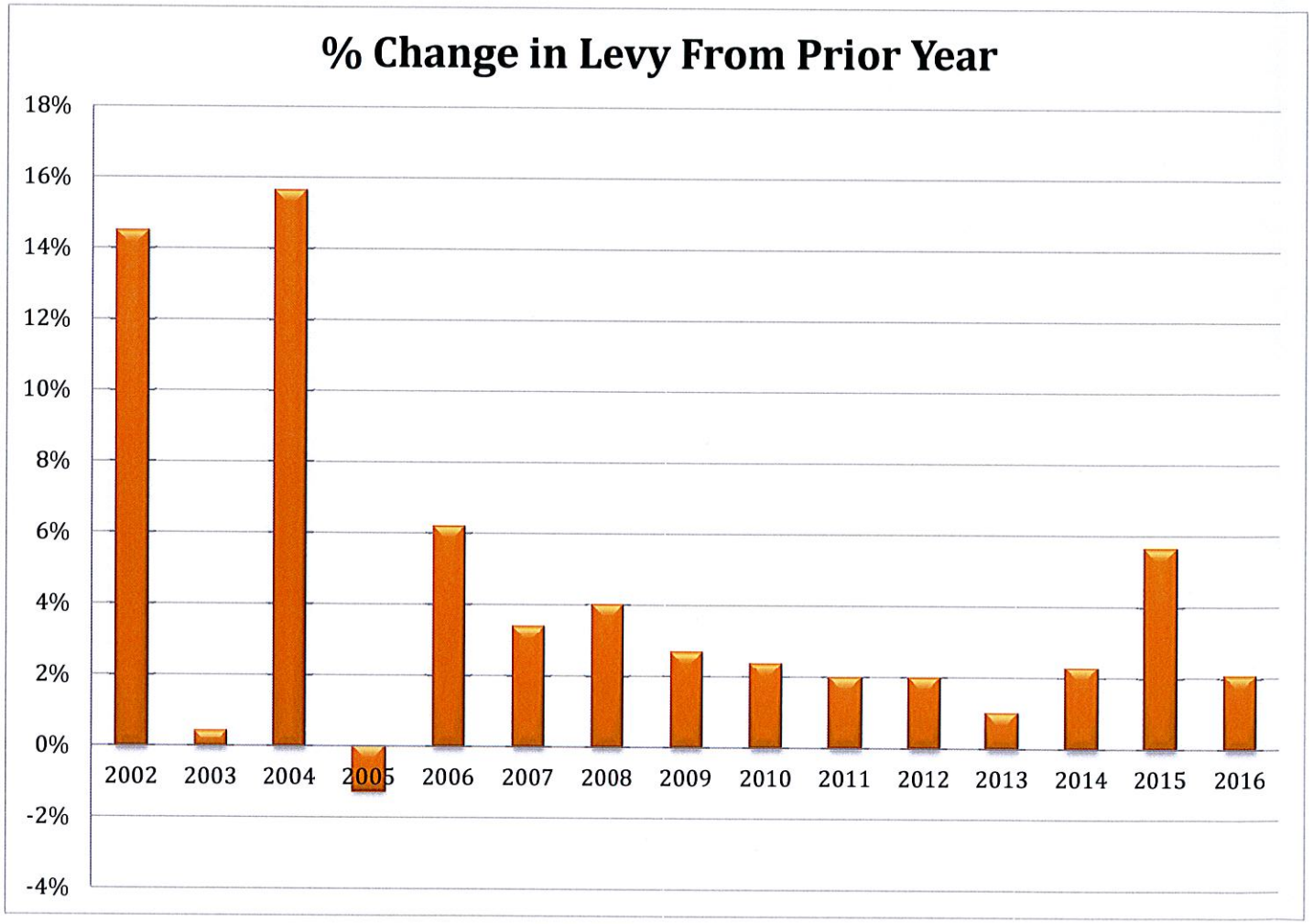
Barron County
15 Year Historical Tax Rate Analysis

Year	Debt Service Levy	County Library Levy	County Operating Levy	Total County Levy
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
2016	0.63	0.19	4.42	5.24



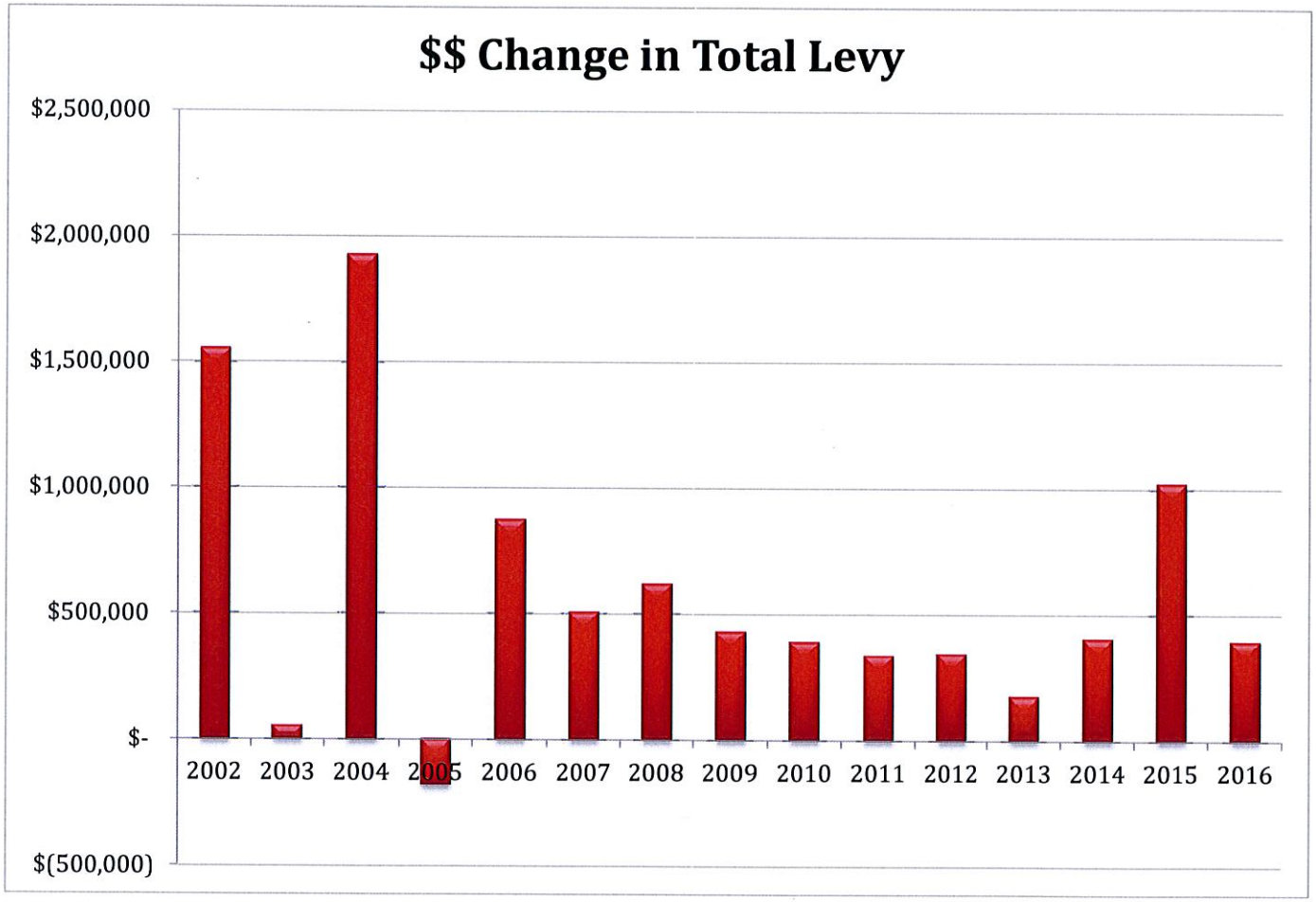
Barron County
15 Year Historical Analysis of % Change From Prior Year

Year	% Change in Levy From Prior Year
2002	14.49%
2003	0.43%
2004	15.63%
2005	-1.26%
2006	6.20%
2007	3.38%
2008	4.00%
2009	2.68%
2010	2.37%
2011	2.00%
2012	2.00%
2013	1.01%
2014	2.28%
2015	5.63%
2016	2.06%
Average	4.19%



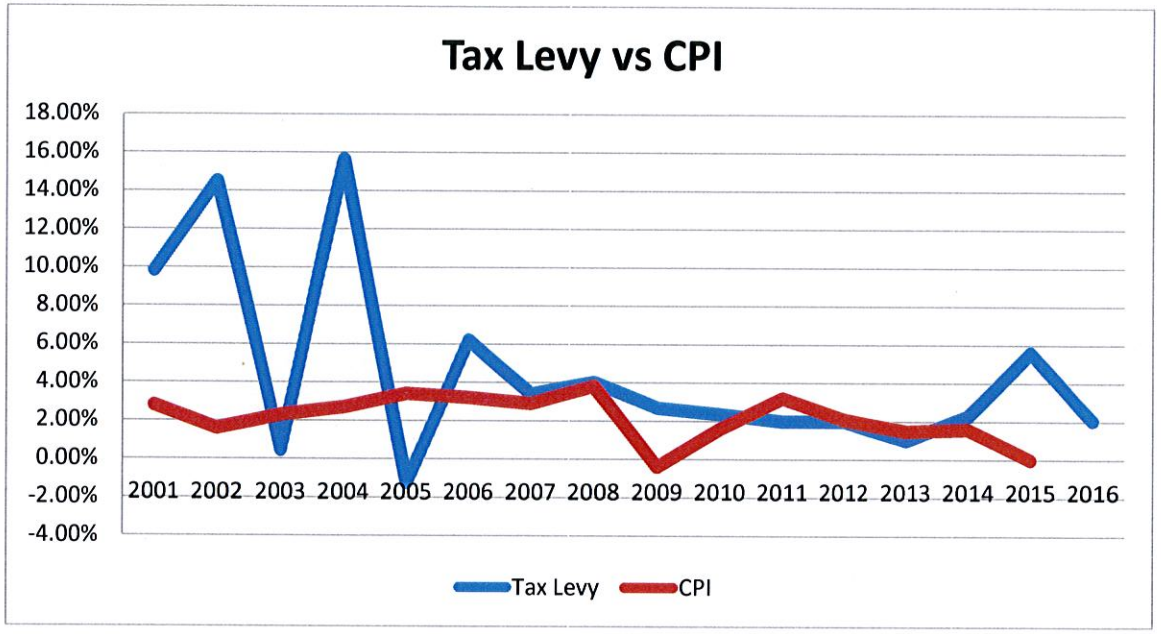
Barron County
15 Year Historical Analysis of $$ Change From Prior Year

Year	Change in Total Levy From Prior Year	
2002	$	1,552,877
2003	$	53,254
2004	$	1,925,740
2005	$	(179,180)
2006	$	872,457
2007	$	505,326
2008	$	618,177
2009	$	430,957
2010	$	391,617
2011	$	338,028
2012	$	343,782
2013	$	176,604
2014	$	404,849
2015	$	1,021,591
2016	$	395,117
Average	$	590,080

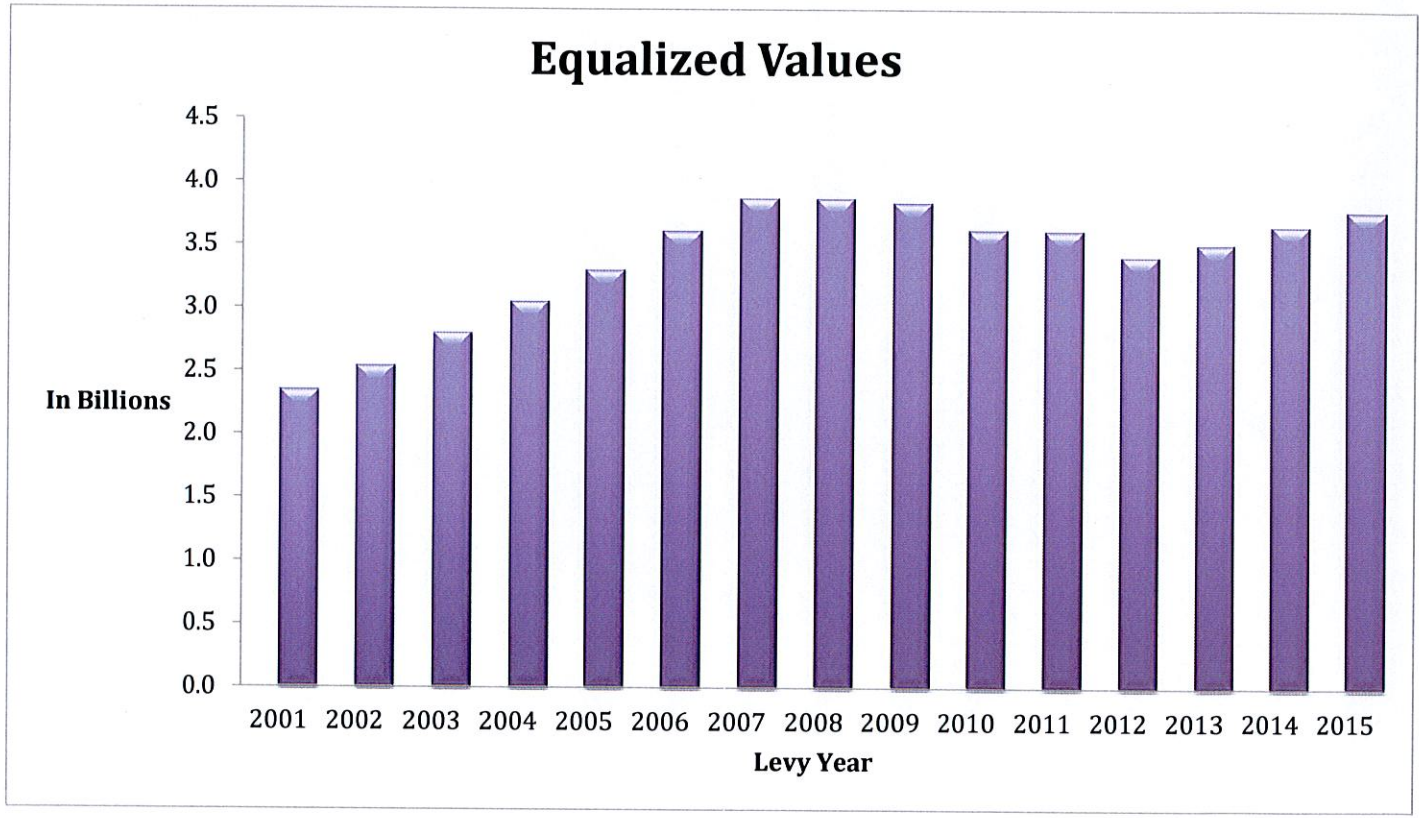


Barron County
Historical Tax Levy vs CPI

Year	Tax Levy % Increase/Decrease	CPI	
2001	9.81%	2.80%	
2002	14.49%	1.60%	
2003	0.43%	2.30%	
2004	15.63%	2.70%	
2005	-1.26%	3.40%	
2006	6.20%	3.20%	
2007	3.38%	2.90%	
2008	4.00%	3.80%	
2009	2.68%	-0.40%	
2010	2.37%	1.60%	
2011	2.00%	3.20%	
2012	2.00%	2.10%	
2013	1.01%	1.50%	
2014	2.28%	1.60%	**
2015	5.63%	***	
2016	2.06%	***	



**CPI Information from Federal Reserve Bank of Minneapolis

Barron County
15 Year Historical Analysis of Equalized Values

Levy Year	Equalized Value
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
2015	3,777,126,100
Average	3,388,957,173