Barron County
2014 Budget

As Approved By The
Barron County Board of Supervisors
November 4, 2013

SUMMARY TAX ALLOCATION	2011	2012	2013	2014	2014	2014
State Tax not part of County Budget, but part of County Levy	$ 625,215.99	$ 626,209.15	$ 589,712.70	$ 607,455.02	$ 607,455.02	$ 607,455.02
$$ Change	$ (37,017.39)	$ 993.16	$ (36,496.45)	$ 17,742.32	$ 17,742.32	$ 17,742.32
%% Change	-5.59%	0.16%	-5.83%	3.01%	3.01%	3.01%

COUNTY BUDGET	2011 Actual	2012 Actual	2013 Adopted	2014 Preliminary	Executive Recommends	Board Approved
Operation and Maintenance (General & Special Revenue Funds)	19,045,711	18,153,484	18,676,441	19,746,856	19,765,867	19,746,856
County Library	464,353	486,803	483,109	472,771	472,771	472,771
County Library - Out of County Payments	25,026	27,078	35,182	32,094	32,094	32,094
Debt Service	2,597,030	2,292,521	2,303,647	1,945,929	1,945,929	1,945,929
Capital Outlay - borrowed funds	5,200,000	0	0	0	0	0
County Tax for Highways & Bridges	3,025,922	3,023,474	3,035,500	3,280,000	3,280,000	3,280,000
Contingency Fund	850,577	719,238	841,038	1,042,500	1,023,489	1,042,500
Capital Improvements Funding	450,000	977,100	600,000	935,000	935,000	935,000
Highway Salt Storage Shed	0	900,000	0	0	0	
B1 Charitable & Penal Charges & Other Special Charges	0	47	0	48	48	48
Total Expenditures	31,658,619	26,579,745	25,974,917	27,455,198	27,455,198	27,455,198
LESS:						
General Revenue (General fund)	5,340,660	4,616,094	4,677,739	5,281,646	5,281,646	5,281,646
Debt Service Revenue	286,987	0	0	0	0	0
Bond or Loan Proceeds	5,200,000	0	0	0	0	0
County Sales Tax Revenue	3,000,000	3,000,000	3,000,000	3,100,000	3,100,000	3,100,000
Excess Sales Tax Revenue	124,000	26,000	235,000	500,000	500,000	500,000
Jail Assessment Fees	47,607	37,150	60,000	60,000	60,000	60,000
Out of County Prisoner Rev - to D/S/F - Fund Balance Applied	101,588	95,402	139,475	131,000	131,000	131,000
Debt Service Fund Balance Applied	0		0			
General Fund Balance Applied	295,000	1,234,000	115,000	230,000	230,000	230,000
Fund Balance Transfers from other funds	35,460					
Total Revenues to be applied to levy	14,431,302	9,008,646	8,227,214	9,302,646	9,302,646	9,302,646
Total Levy	**17,227,317**	**17,571,099**	**17,747,703**	**18,152,552**	**18,152,552**	**18,152,552**
Levy with no application of fund balance	17,659,365	18,900,501	18,002,178	18,513,552	18,513,552	18,513,552
Levy with no application of fund balance & no excess Sales Tax	17,783,365	18,926,501	18,237,178	19,013,552	19,013,552	19,013,552
Total Maximum Allowable Levy including Library Levy	17,560,031	19,307,044	19,631,789	19,152,700	19,152,700	19,152,700
Actual Levy as adopted by County Board (less Library Levy)	17,227,317	17,571,099	17,747,703	18,152,552	18,152,552	18,152,552
(Over)/Under Maximum Allowable Levy	332,714	1,735,945	1,884,086	1,000,148	1,000,148	1,000,148
Dollar change in total levy over prior year	338,028	343,782	176,604	404,849	404,849	404,849
Percentage total change in tax levy over prior year	**2.00%**	**2.00%**	**1.01%**	**2.28%**	**2.28%**	**2.28%**
Special Charge for Recycling (Improved Land Only)						
All Municipalities Except: City & Town Rice Lake & Village New Auburn						
Expenditures	310,779	337,870	378,199	389,629	389,629	389,629
Less Revenue	302,779	149,000	178,329	188,879	188,879	188,879
Total Special Charge	115,700	188,870	199,870	200,750	200,750	200,750
# Improved Parcels	17,800	18,100	18,170	18,250	18,250	18,250
Amount per Improved Parcel	**6.50**	**10.00**	**11.00**	**11.00**	**11.00**	**11.00**

	2011	2012	2013	2014	2014	2014
Valuation (Reduced by TID)	3,622,128,900	3,621,055,800	3,415,905,200	3,515,102,200	3,515,102,200	3,515,102,200
County Library Valuation	2,531,079,000	2,507,961,100	2,310,823,800	2,422,287,700	2,422,287,700	2,422,287,700
Total General Obligation (Principal) Indebtedness at End of Year	22,033,749	22,089,048	20,935,289	19,531,034	19,154,533	19,531,034
Net New Construction	0.700%	0.695%	0.920%	2.28%	2.28%	2.28%
	Mill Rate	**Mill Rate**	**Mill Rate**	**Mill Rate**	**Mill Rate**	**Mill Rate**
Debt Service Levy	0.60	0.60	0.62	0.50	0.50	0.50
County Library Levy	0.18	0.19	0.21	0.20	0.20	0.20
County Library Levy - Out of County Payments	0.01	0.01	0.02	0.01	0.01	0.01
County Operating Levy	4.02	4.11	4.43	4.52	4.52	4.52
Total County Mill Rate Levy	**4.81**	**4.92**	**5.27**	**5.23**	**5.23**	**5.23**

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Barron County - Levy Limit Worksheet
Draft 2014 - Levy Limit Estimate

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Internal Management Memorandum
Unaudited Draft for Discussion Purposes Only

			Maximum Levy 2012 for 2013	Actual Levy 2012 for 2013	Maximum Levy 2013 for 2014	2.28% Approved Levy 2013 for 2014
1	Actual County Levy		17,057,171	17,057,171	**17,229,412**	**17,229,412**
3	Exclude Levy for New General Obligation Debt Authorized after July 1, 2005		(202,951)	(202,951)	**(220,133)**	**(220,133)**
4	Adjusted Actual County Levy (line 1 minus lines 2 & 3)		16,854,220	16,854,220	**17,009,279**	**17,009,279**
5	0.00% Growth plus Terminated TID% ( ) Applied to Adj Actual Levy		16,854,220	16,854,220	**17,009,279**	**17,009,279**
6	Net New Construction % (2.28) — 2013 Net New Construction 2.284% $ 388,492		17,009,279	17,009,279	**17,397,771**	**17,397,771**
7	Larger of Line 5 or line 6. This is Your Levy Limit Before Adjustments		17,009,279	17,009,279	**17,397,771**	**17,397,771**
8	Total Adjustments from page 2 Debt service for general obligation debt authorized after July 1, 2005.		2,104,172	220,133	**1,754,929**	**249,916**
9	**2012 payable 2013 allowable levy (sum of lines 7 & 8)**	***	**19,113,451**	**17,229,412**	**19,152,700**	**17,647,687**
	Add on Library Levy			518,291		**504,865**
	Total Levy			17,747,703		18,152,552
	Amount Below Allowable Levy			1,884,039		1,505,013

*** **Does not include Library Levy**

Barron County, Barron Wisconsin
Explanation of Excess Fund Balance

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Internal Management Memorandum
Unaudited Draft For Discussion Purposes Only

				Expenditures
2011 Audited Fund Balance	$	9,045,883	50.1%	$ 18,070,737
Assignment for Fleet Vehicle Purchase	$	(21,000)		
Assignment for UWBC Walking Trail	$	(150,000)		
Assignment for Ekenstedt Pit Purchase	$	(325,000)		
Assignment for possible DHHS overages	$	(450,000)		
Assign Remaining Amount Needed to Payoff Campus Debt of $2,98	$	(469,000)		
Remodel of 2nd Floor - Government Center - 2014	$	(750,000)		
Assignment for Cnty Trunk Hwy A Federal Road Project - 2015	$	(575,000)		
Commitment of $90,075 for Salt Storage Shed Pad	$	(90,075)		
Add 2011 Unused Contingency Returned to G/F	$	315,657		
Add 2011 Repayments to G/F - WTE	$	60,000		
Add 2011 Repayments to G/F - Hwy	$	150,000		
Misc Adjustments Throughout Year to Offset Assignments	$	(33,689)		
2012 Audited Fund Balance	$	6,707,776	37.5%	$ 17,884,820
Excess Fund Balance to Reduce to 33%	**$**	**(750,000)**		
	$	5,957,776	33.0%	

Options to Offset the $750,000

New Video Conferencing Equipment - Resolution 2013-32	$	120,000	
Highway Building Clean-up and Fabric Storage at Pit	$	100,000	
Fund Balance Application to 2014 Budget	$	230,000	
H.S.A. 2014 Payouts	$	300,000	
	$	**750,000**	

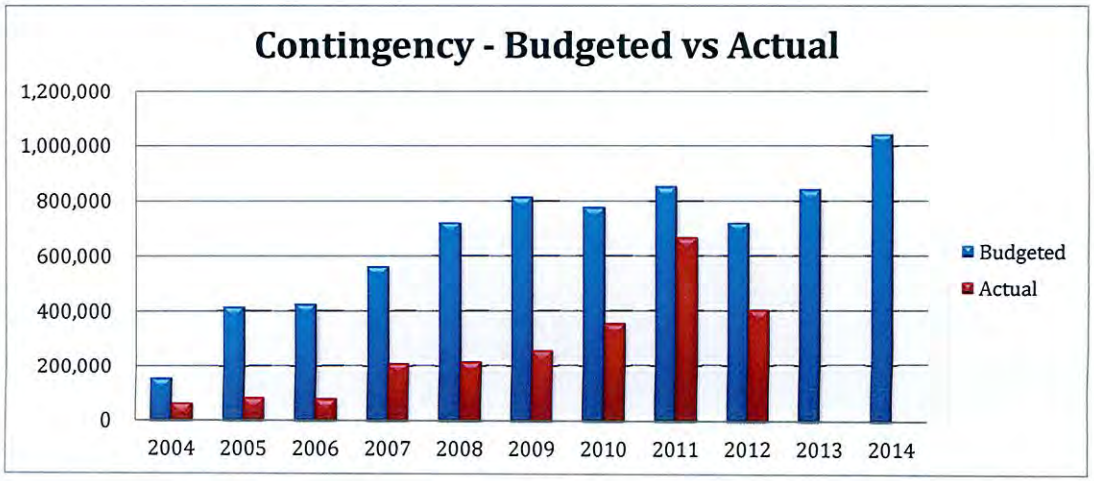
Assigned Fund Balance Re-Classifications

Unused Portion of Funds Assigned for UWBC Walking Trail	$	30,000	Approx
Unused Portion of Funds Assigned for Govt Ctr Remodel	$	216,064	
Reassign to Highway for 2014 Rd Const/Maint	$	246,064	Approx

Barron County Contingency Fund
Supplement to the 2014 Budget

2014 CONTINGENCY FUND REQUESTS	Proposed	Executive Recommends	Adopted
Clean Sweep Program County Match Dollars	15,000	15,000	15,000
Hazard Mitigation Grant - Emergency Management	6,000	6,000	6,000
Wage Increase Requests to be approved by the Administrator - approved by Exec 3/6/13	30,000	30,000	30,000
Wage Increase Requests above $2,500	20,000	20,000	20,000
Employee Payouts - Retirements, Terminations	150,000	150,000	150,000
COLA - CPI = 2.1% 2.5% - $346,500 (20 Year Average) 2.1% - $291,000	346,500	291,000	291,000
WRS Increase for General Category of Employees - .7% Employee Share - .35%	50,000	50,000	50,000
Health Insurance possible plan changes, (a qualifing change in plan status)/ACA Costs	150,000	150,000	150,000
Health Insurance Increases for 2014	150,000	150,000	150,000
(Any additional costs can be applied from assigned fund balance for HI/ACA Costs)			
Mikana Dam Penstock	75,000	75,000	75,000
Economic Development Additional Contribution	0	10,000	10,000
Contingency	50,000	40,000	59,011
Highway Projects - Building Removal on West Side of Highway 8	0	36,489	36,489
Sub-Total	1,042,500	1,023,489	1,042,500

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	N/A
2014	18,152,552	1,042,500	N/A



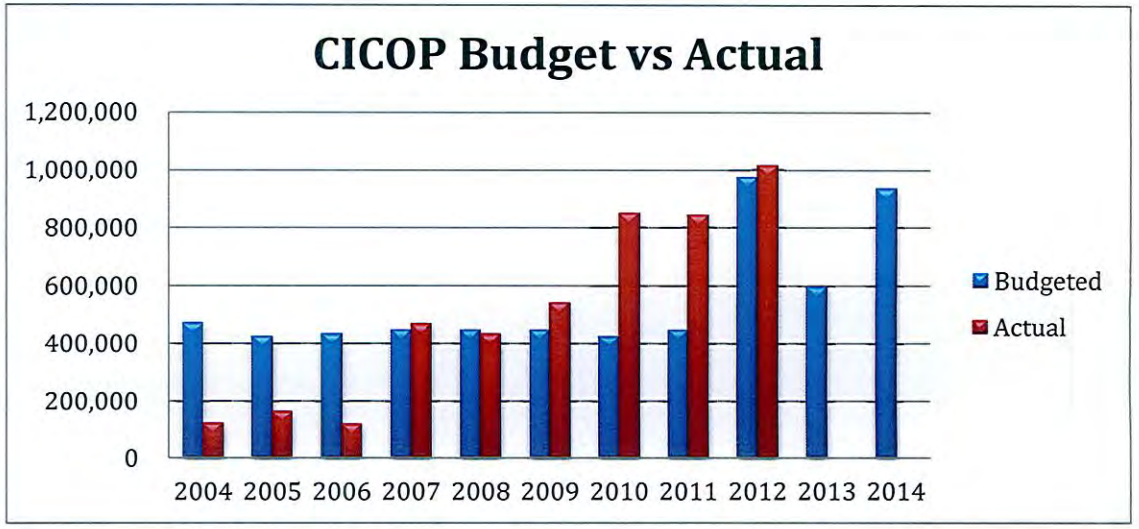
****Unspent Contingency Dollars Used to Offset next Year's Levy**

Barron County Capital Improvement Capital Outlay (CICOP)
Supplement to the 2014 Budget

Capital Improvement - Capital Outlay

Total requests for 2014 from CICOP details	1,538,550
Total	1,538,550
Levy	935,000
Requests in excess of Levy (reserves)	603,550

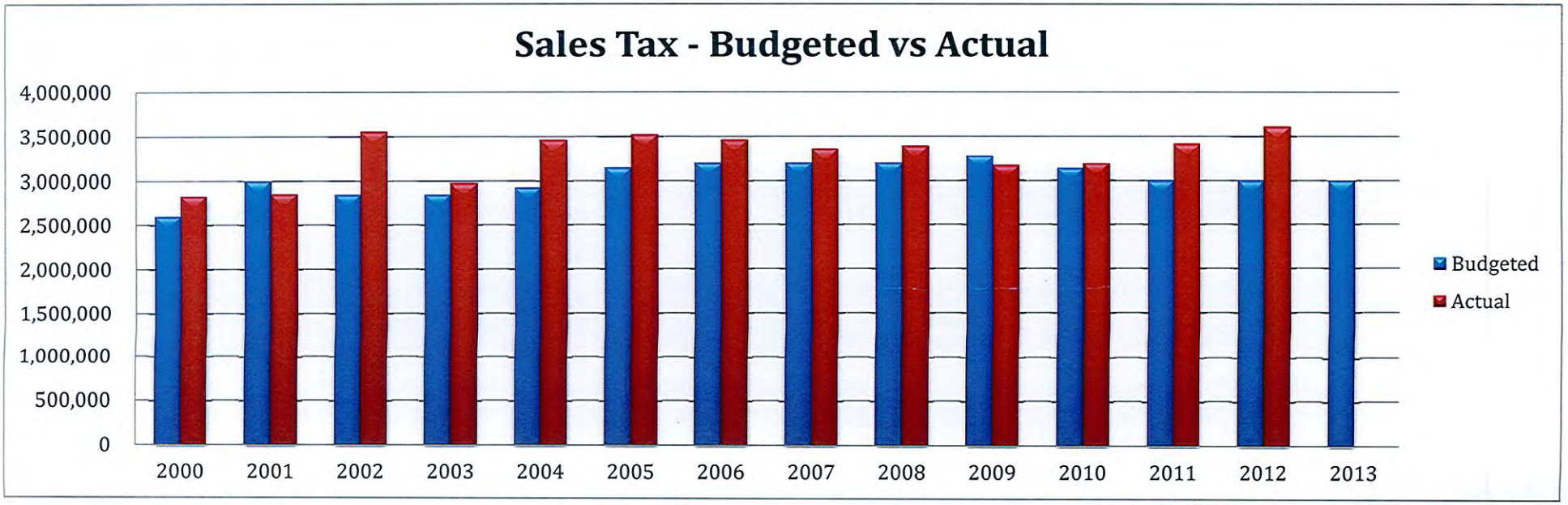
Budget Year	Levy Dollars Applied	CICOP Actual Expenditures
2004	475,000	123,165
2005	425,000	163,368
2006	435,000	118,562
2007	450,000	472,001
2008	450,000	433,885
2009	450,000	545,488
2010	425,000	850,585
2011	450,000	845,075
2012	977,100	1,017,931
2013	600,000	
2014	935,000	



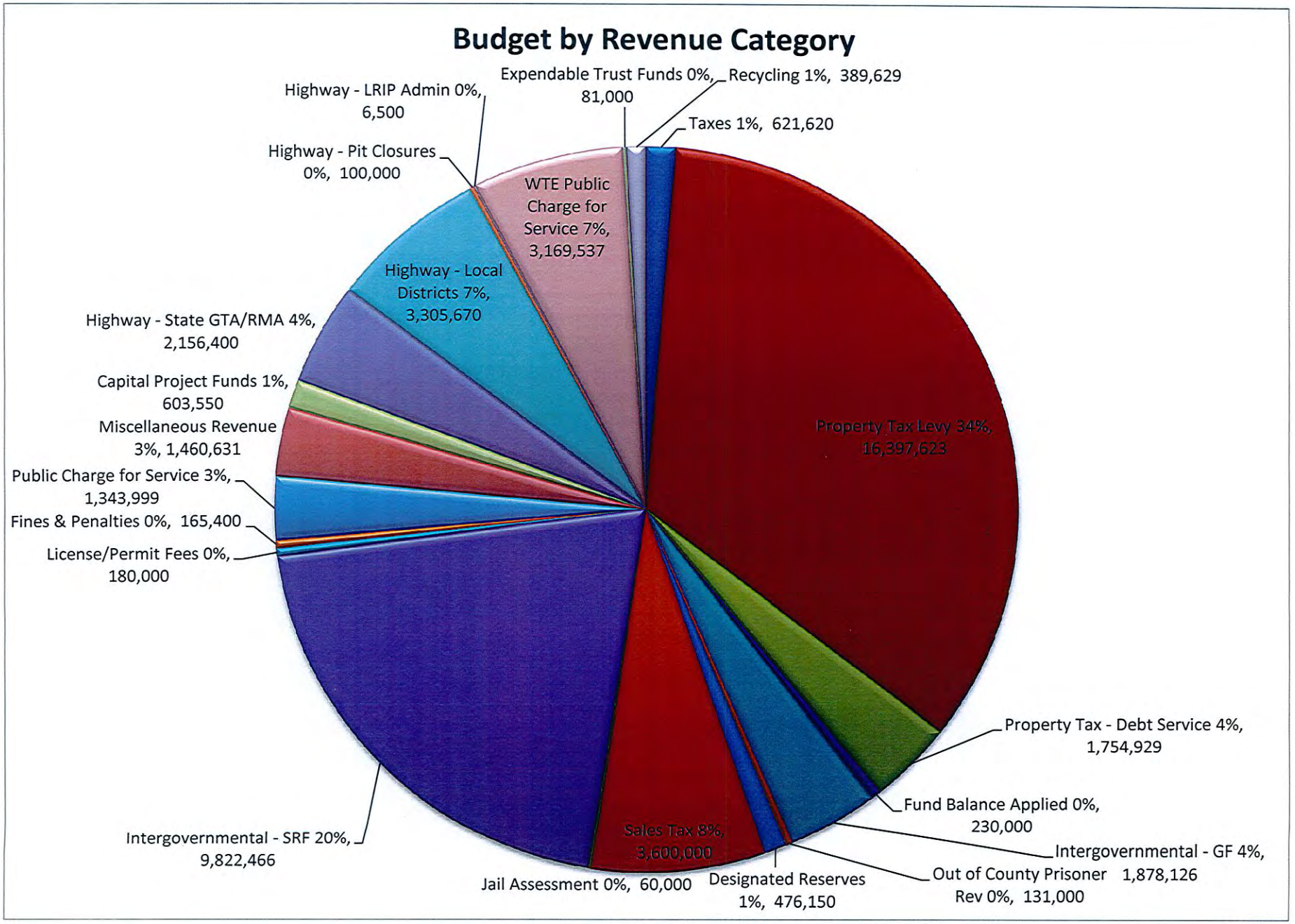
NOTE: Actual Expenditures Over Levied Dollars Paid Out of Fund Balance from Previous Years

Barron County
15 Year Historical Sales Tax Analysis

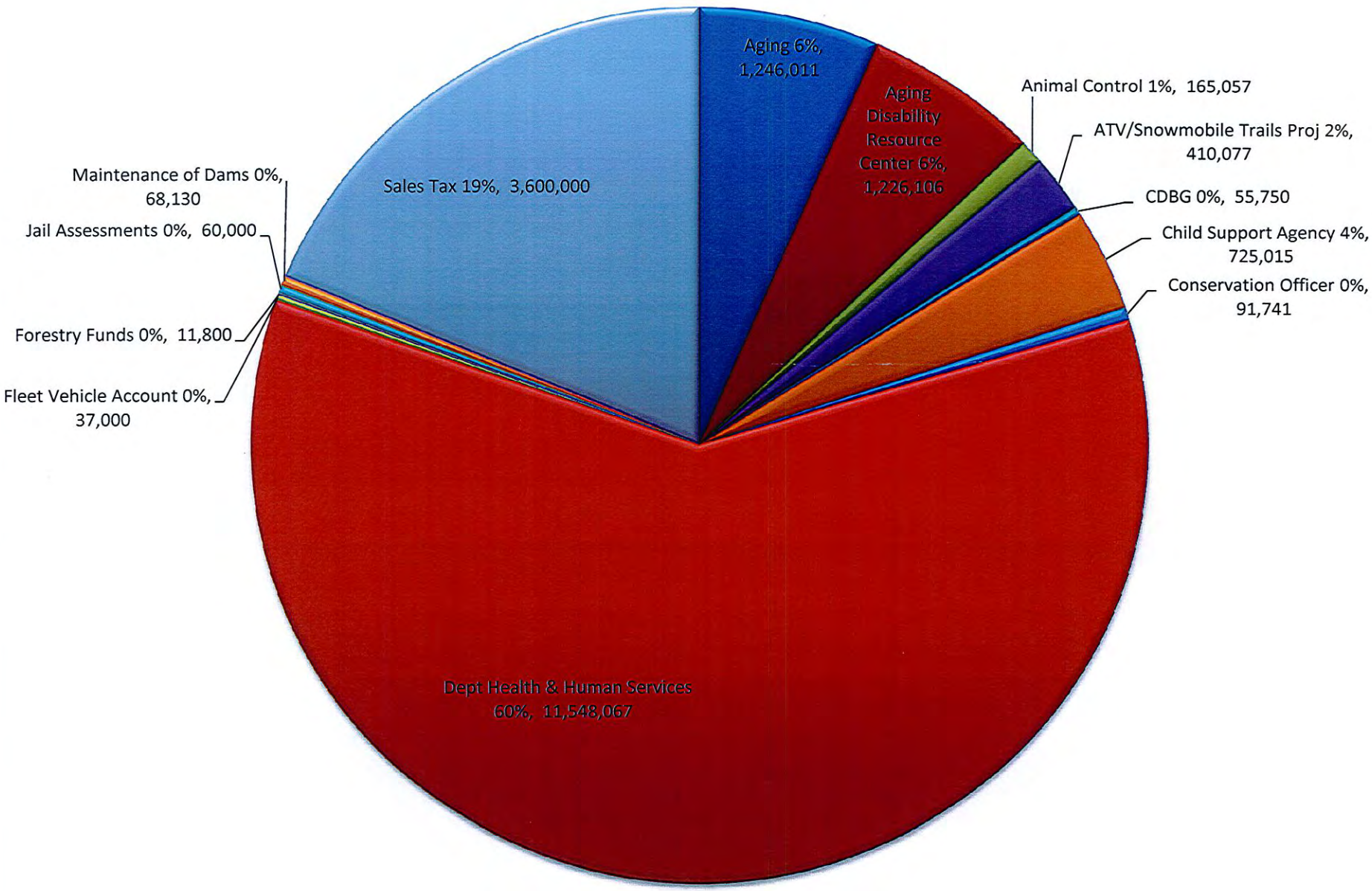
Budget Year	Sales Tax Budgeted	Sales Tax Actual
1999	2,180,000	2,640,996
2000	2,600,000	2,834,691
2001	3,000,000	2,858,850
2002	2,850,000	3,558,311
2003	2,850,000	2,974,990
2004	2,925,000	3,464,183
2005	3,150,000	3,515,577
2006	3,200,000	3,461,256
2007	3,200,000	3,358,190
2008	3,200,000	3,390,854
2009	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	



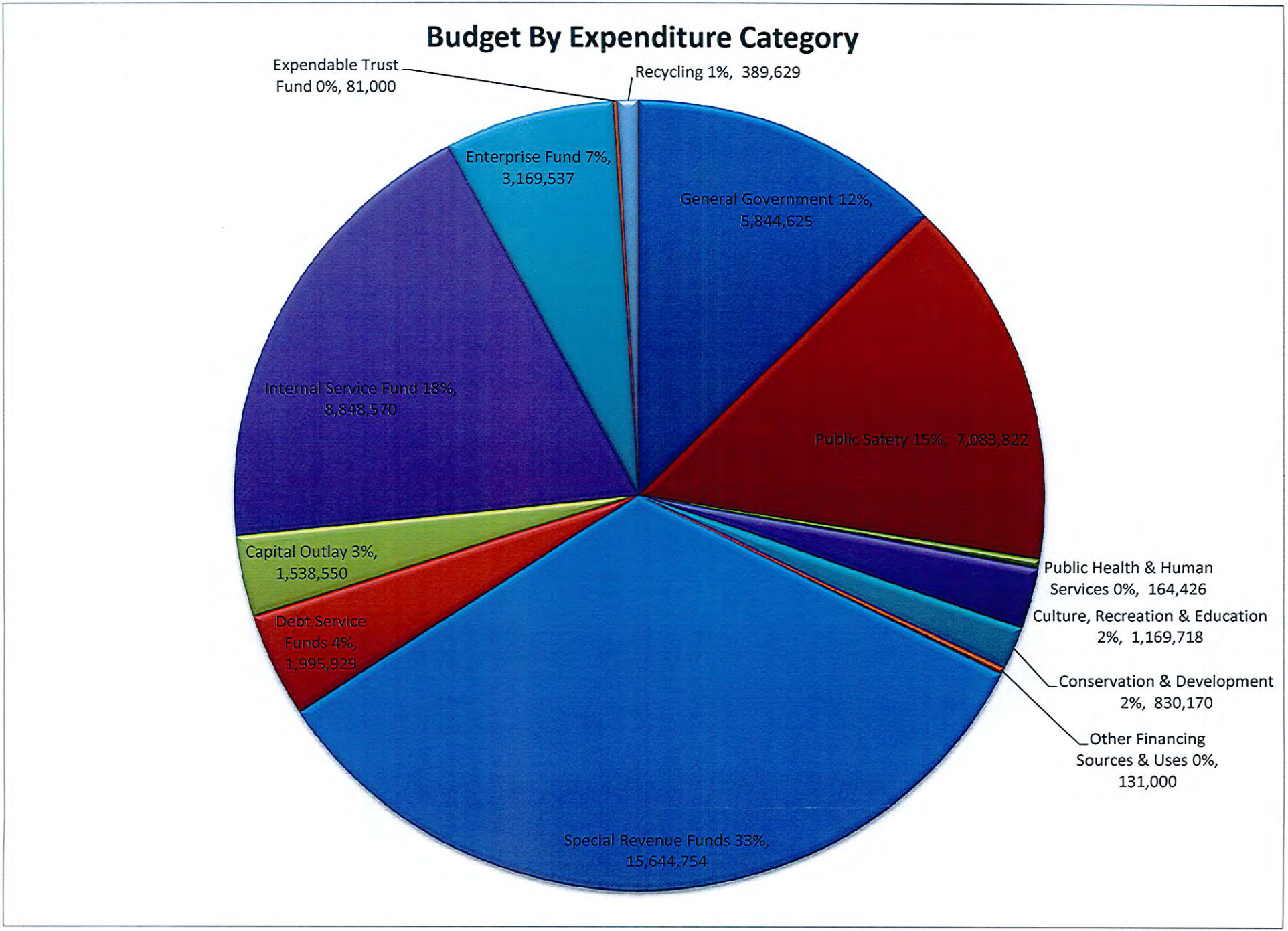
Budget by Revenue Category



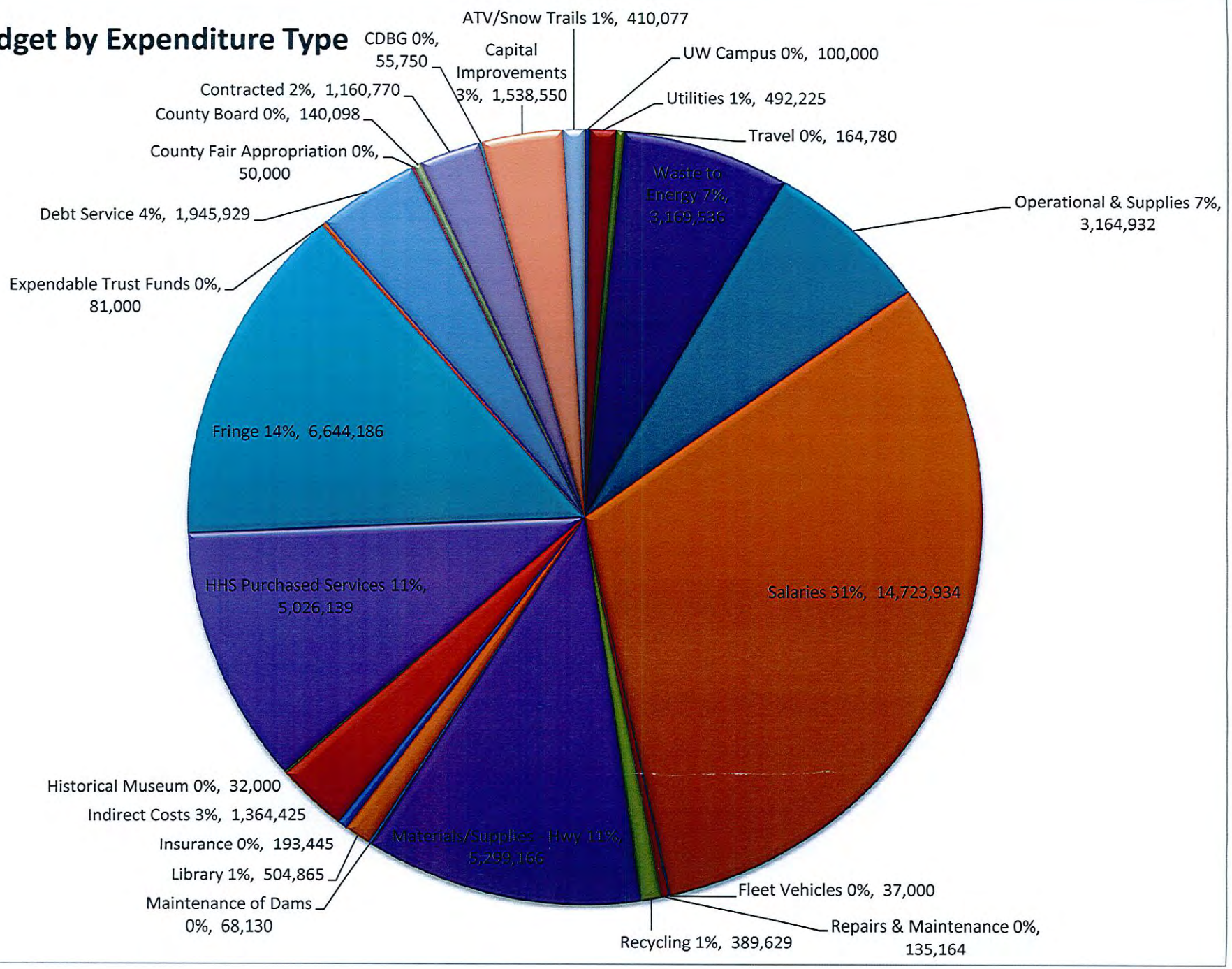
Special Revenue Funds



Budget By Expenditure Category



Budget by Expenditure Type



Barron County
2014 Budget Worksheet - Revenues

Column Descriptions:

1. Actual Revenues - 2011
2. Actual Revenues - 2012
3. Estimated Revenues - 3013
4. 2013 Budget as Originally Adopted
5. 2014 Total Estimated Revenues
6. 2014 Estimated Revenues to Offset Property Tax Levy
7. 2014 Executive Committee Recommendations to the County Board
8. 2014 Budget as Approved by the County Board

A/C #	REVENUES Account Description	1 Revenues 2011	2 Revenues 2012	3 Estimated Total 2013	4 Budget Adopted 2013	5 Budget Request 2014	6 Levy Request 2014	7 Executive Recommends 2014	8 Budget Adopted 2014
	TAXES								
08-41111	Ag Use Penalty	373	1,090	500	500	1,000	1,000	1,000	1,000
06-41120	Payment in Lieu of Taxes	7,010	5,750	5,500	5,500	5,500	5,500	5,500	5,500
01-41140	Managed Forest Tax From Districts	-	-	6,512	-	5,000	5,000	5,000	5,000
01-41150	Forest Crop Tax from Districts	6,449	10,799	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	64,535	89,606	70,000	70,000	80,000	80,000	80,000	80,000
08-41800	Interest on Taxes	552,719	539,901	525,000	525,000	525,000	525,000	525,000	525,000
	Total Taxes	631,206	647,265	612,632	606,120	621,620	621,620	621,620	621,620
	INTERGOVERNMENTAL REVENUE								
00-42422	State Exempt Computer Aid	31,600	27,663	28,000	28,000	28,000	28,000	28,000	28,000
01-43210	Indirect Cost Reimb - CSA	89,336	64,182	56,910	56,910	103,125	103,125	103,125	103,125
06-43256	State Aid Food Pantry	5,908	-	-	-	-	-	-	-
01-43410	Shared Taxes from State	1,586,129	1,203,309	1,203,713	1,203,713	1,205,212	1,205,212	1,205,212	1,205,212
09-43520	State Aid Crime Victim/Witness	43,107	38,904	42,000	42,000	42,000	42,000	42,000	42,000
16-43522	State Aid Sheriff Dept - Drug Det	90,695	23,331	-	-	-	-	-	-
16-43523	State Aid Police Instruction	11,160	9,220	9,220	9,220	9,120	9,120	9,120	9,120
12-43526	State Aid Invasive Species	-	-	-	-	-	-	-	-
16-43527-019	State Aid EMA/EPCRA/HAZMAT	129,457	201,280	68,800	68,800	68,000	68,000	68,000	68,000
12-43528	State Aid Soil & Water Salaries	132,037	96,900	98,000	98,000	115,281	115,281	115,281	115,281
06-43538	State Aid - Co Clerk Elections	-	21,000	-	-	-	-	-	-
12-43538	State Aid Land Services	800	1,240	-	-	2,650	2,650	2,650	2,650
16-43538	Public Service Commission - E-911	56,355	86,067	-	-	-	-	-	-
25-43538	State Aid Extension C/O	-	1,020	5,500	5,500	6,871	-	6,871	6,871
02-43543	State Aid Circuit Court	186,133	181,855	179,599	179,599	179,512	179,512	179,512	179,512
02-43543-113	State Aid Circuit Court - GAL	41,463	41,437	41,437	41,437	43,726	43,726	43,726	43,726
02-43544	State Aid Circuit Court - CJCC	20,445	24,559	-	-	-	-	-	-
20-43562	State Aid Veterans' Service	15,131	11,500	11,500	11,500	11,500	11,500	11,500	11,500
12-43574	State Aid Land Info - Surveyor C/O	5,253	300	300	300	300	-	300	300
12-43587	Land Services - Lake Books	-	15	-	-	-	-	-	-
12-43589	State Aid Nutrient Mgmt/Farmer Educ	7,763	2,094	2,094	2,094	-	-	-	-
12-43599	State Aid Land & Water Plan	37,735	48,241	20,000	20,000	70,000	70,000	70,000	70,000
	Total Intergovernmental Revenue	2,490,508	2,084,116	1,767,073	1,767,073	1,885,297	1,878,126	1,885,297	1,885,297

A/C #	REVENUES Account Description	1 Revenues 2011	2 Revenues 2012	3 Estimated Total 2013	4 Budget Adopted 2013	5 Budget Request 2014	6 Levy Request 2014	7 Executive Recommends 2014	8 Budget Adopted 2014
	LICENSES & PERMITS								
12-44410	Zoning Fees & Permits	164,212	178,052	180,000	180,000	180,000	180,000	180,000	180,000
	Total Licenses & Permits	164,212	178,052	180,000	180,000	180,000	180,000	180,000	180,000
	FINES, FORFEITURES & PENALTIES								
02-45110	County Ordinance Forfeitures	80,838	86,241	80,000	80,000	80,000	80,000	80,000	80,000
08-45111	NSF Check Forfeitures	320	420	400	400	400	400	400	400
02-45120	Penal Fines for County	84,762	88,268	85,000	85,000	80,000	80,000	80,000	80,000
02-45121	10% DA Restitution Surcharge	5,559	6,616	5,000	5,000	5,000	5,000	5,000	5,000
16-45190	Sheriff Drug Asset Forfeitures C/O	6,802	6,355	-	-	-	-	-	-
	Total Fines, Forfeitures & Penalties	178,281	187,901	170,400	170,400	165,400	165,400	165,400	165,400
	PUBLIC CHARGES FOR SERVICES								
02-45140	Circuit Court Fees & Costs	138,012	172,168	145,000	145,000	150,000	150,000	150,000	150,000
02-45141	Witness Fee Reimbursements	50	240	50	50	50	50	50	50
02-45142	Circuit Court Fees Psychiatric Fees	1,799	2,640	1,000	1,000	1,500	1,500	1,500	1,500
02-45143	Circuit Court Fees Mediation Fees	1,892	2,254	2,000	2,000	2,000	2,000	2,000	2,000
02-45160	Receipting & Disbursing Fees	-	994	-	-	-	-	-	-
06-46110	County Clerk Fees	10,710	10,270	5,000	5,000	5,000	5,000	5,000	5,000
10-46120	ROD On-line Access Fees	18,573	23,082	18,000	18,000	20,000	20,000	20,000	20,000
10-46123	ROD Redaction Fee C/O	48,485	54,875	50,000	50,000	50,000	-	50,000	50,000
06-46125	SVRS Support - (Chg to Mun. voting)	12,106	12,100	13,000	13,000	13,000	13,000	13,000	13,000
10-46130	Register of Deeds Fees	190,696	218,519	190,000	190,000	197,000	197,000	197,000	197,000
12-46135	Land Information Revenue C/O	68,604	69,569	60,000	60,000	60,000	-	60,000	60,000
12-46140	Land Information Public Access C/O	19,066	21,558	20,000	20,000	20,000	-	20,000	20,000
02-46150	Register in Probate Fees	13,847	12,717	12,000	12,000	12,000	12,000	12,000	12,000
02-46151	Guardian at Litem Chg for Services	84,733	101,528	88,000	88,000	91,500	91,500	91,500	91,500
02-46153	Attorney Fee Revenue	27,035	32,120	22,500	22,500	27,500	27,500	27,500	27,500
06-46191	Copy Machine Revenue	34,500	33,343	25,000	25,000	25,000	25,000	25,000	25,000
09-46191	Copy Machine Revenue - Dist Atty	7,586	9,728	5,500	5,500	5,500	5,500	5,500	5,500
16-46210	Sheriff Fees - Process Service Fee	78,290	89,835	85,000	85,000	85,000	85,000	85,000	85,000
16-46211	Sheriff Fees	7,051	16,637	10,000	10,000	10,000	10,000	10,000	10,000
16-46212	Fingerprint/PBT Fees	900	150	-	-	-	-	-	-
16-46215	Project Lifesaver Fees C/O	820	2,245	-	-	-	-	-	-
16-46220	Huber Law Revenue	117,505	68,596	60,000	60,000	60,000	60,000	60,000	60,000
16-46222	Booking Fee	2,256	3,988	4,000	4,000	4,000	4,000	4,000	4,000
16-46224	Daily Fee for Sentenced Inmates	22,931	44,484	40,000	40,000	40,000	40,000	40,000	40,000
16-46226	Jail Nurse Fee	520	1,009	1,000	1,000	1,000	1,000	1,000	1,000
16-46240	Out of Co Prisoner Rev - Acct 59230	139,475	131,430	139,475	139,475	131,000	-	131,000	131,000
12-46320	Revenue Rural Address Numbers C/O	7,375	7,365	4,200	4,200	6,000	-	6,000	6,000
05-46540	Cremation/Disintern/Death Cert Fees	26,160	28,340	25,700	25,700	39,000	39,000	39,000	39,000
15-46720	Park Fees - Shelter Fees	1,402	455	250	250	500	500	500	500
15-46720-250	Park Fees - Veteran's Park	8,904	9,662	6,500	6,500	6,500	6,500	6,500	6,500
15-46720-251	Park Fees - Waldo Carlson	28,100	30,074	22,000	22,000	22,000	22,000	22,000	22,000
15-46720-252	Park Fees - Southworth	11,166	11,783	9,000	9,000	9,000	9,000	9,000	9,000
15-46720-259	Waldo Carlson Boat Landing Fees C/O	6,946	7,099	5,500	5,500	7,099	-	7,099	7,099
25-46770	Charge for Extension Programs C/O	10,436	13,229	7,000	7,000	10,000	-	10,000	10,000
15-46810	County Forest Revenue	37,110	207,754	140,000	140,000	140,000	140,000	140,000	140,000

A/C #	REVENUES Account Description	1 Revenues 2011	2 Revenues 2012	3 Estimated Total 2013	4 Budget Adopted 2013	5 Budget Request 2014	6 Levy Request 2014	7 Executive Recommends 2014	8 Budget Adopted 2014
12-46822	Land Conservation Revenues C/O	2,367	-	-	-	-	-	-	-
12-46823	NR-135 Review Fees	9,205	27,700	20,000	20,000	20,000	20,000	20,000	20,000
12-46824	LCD Seed Revenue C/O	910	3,449	1,000	1,000	-	-	-	-
12-46826	Land Serv Equipment Revenue C/O	220	100	100	100	300	-	300	300
12-46827	Tree Program Revenue C/O	19,258	16,963	17,000	17,000	15,000	-	15,000	15,000
02-47361	Family Court Counseling C/O	12,665	12,445	11,000	11,000	11,000	-	11,000	11,000
02-47365	Children in the Middle Rev C/O	5,425	4,251	3,500	3,500	100	-	100	100
04-47401	Dept of Admin Rev	-	519	-	-	-	-	-	-
14-47401	Vending Rev (GC) - Wellness - C/O	701	749	750	750	650	-	650	650
14-47402	Vending Rev (JC) - Wellness - C/O	847	603	1,000	1,000	300	-	300	300
16-47404	LE Canteen Rev - C/O	74,645	93,361	45,500	45,500	45,500	-	45,500	45,500
20-47470	Veteran's Revenue - Donations - C/O	500	2,980	-	-	-	-	-	-
29-47486	Erosion Control Equipment Rev C/O	185	260	35	35	-	-	-	-
	Total Public Charges for Services	1,311,967	1,615,219	1,316,560	1,316,560	1,343,999	987,050	1,343,999	1,343,999
	MISCELLANEOUS REVENUE								
01-43211	Indirect Cost Reimburse from Depts	931,914	574,665	864,196	864,196	1,261,300	1,261,300	1,261,300	1,261,300
07-47210	Computer Center Revenue	1,288	1,497	-	-	-	-	-	-
12-47335	Silver Lake Assoc Study C/O	279	-	-	-	-	-	-	-
01-48000	Miscellaneous General Revenue	335	-	-	-	-	-	-	-
07-48001	Electronic Auction Revenue	229	245	-	-	-	-	-	-
02-48110	Interest on Clerk of Court Collections	6,850	5,450	2,500	2,500	3,600	3,600	3,600	3,600
08-48110	Interest on Securities	76,425	158,127	80,000	80,000	75,000	75,000	75,000	75,000
12-48110	Interest DATCP Watershed C/O	16	19	7	7	20	-	20	20
25-48110	Interest Ag Commission C/O	35	85	50	50	50	-	50	50
01-48120	Interest on WTE Loan from G/F	-	-	4,474	-	6,000	6,000	6,000	6,000
15-48120	Interest on Snow Club Loan	968	283	200	200	500	500	500	500
06-48130	Clerk's Directory Revenue	66	34	50	50	50	50	50	50
06-48135	Election Equipment Revenue	-	2,250	-	-	-	-	-	-
14-48210	Rent County Buildings & Offices	69,255	69,412	60,000	60,000	80,000	80,000	80,000	80,000
08-48309	Treasurer's Statement Revenue	879	836	-	-	500	500	500	500
08-48311	Profit on Tax Deed Sales	(24,814)	(30,810)	-	-	-	-	-	-
08-48313	Tax Deed Fees	(399)	6,643	11,000	11,000	11,000	11,000	11,000	11,000
01-48410	Insurance Dividends	23,214	16,340	-	-	-	-	-	-
01-48411	Refund Prior Year Expense - Other	595	58,160	-	-	-	-	-	-
01-48412	Addt'l Rev of Prior Year	1,722	121,742	-	-	-	-	-	-
01-48413	Rebates & Refunds	-	85	-	-	-	-	-	-
07-48413	Rebates & Refunds	-	42	-	-	-	-	-	-
00-48500	Fair Board Repayment	11,111	11,111	11,111	11,111	11,111	-	11,111	11,111
16-48527	E-Dispatch Donations	-	4,306	-	-	-	-	-	-
15-48530	Silver Lake/Arland Rifle Range C/O	53	19	-	-	-	-	-	-
15-49140	Snow Club Loan Repayment	18,990	18,050	11,500	11,500	11,500	11,500	11,500	11,500
00-49400	Sale of General Fixed Assets	15,205	4,071	-	-	-	-	-	-
	Total Miscellaneous Revenue	1,134,216	1,022,662	1,045,088	1,040,614	1,460,631	1,449,450	1,460,631	1,460,631
	Total G/F	5,910,390	5,735,216	5,091,753	5,080,767	5,656,947	5,281,646	5,656,947	5,656,947

A/C #	REVENUES Account Description	1 Revenues 2011	2 Revenues 2012	3 Estimated Total 2013	4 Budget Adopted 2013	5 Budget Request 2014	6 Levy Request 2014	7 Executive Recommends 2014	8 Budget Adopted 2014
	SPECIAL REVENUE FUNDS								
201	Jail Assessment Revenue	64,419	61,111	60,000	60,000	60,000	-	60,000	60,000
202	County Sales Tax Revenue	3,417,798	3,601,312	3,235,000	3,235,000	3,600,000	3,600,000	3,600,000	3,600,000
204	Maintenance of Dams-General	39,157	16,531	69,198	69,198	13,875	13,875	13,875	13,875
204-438	Maintenance of Dams-Beaver Dam	9,915	9,930	12,100	12,100	21,830	12,000	21,830	21,830
204-473	Maintenance of Dams-Rice Lake Dam	21,985	22,000	14,388	14,388	32,425	10,250	32,425	32,425
206	Com Dev Block Grant Loan Refund #1	6,127	11,529	46,050	46,050	46,050	-	46,050	46,050
208	Com Dev Block Grant Loan Refund #2	23,004	5,766	40,025	40,025	9,700	-	9,700	9,700
211	DHHS - Adult Protective Services	636,716	615,023	628,492	628,492	604,660	-	604,660	604,660
211	DHHS - Children/Families/Youth Aids	3,944,639	3,959,509	4,341,162	4,341,162	4,699,485	2,624,489	4,699,485	4,699,485
211	DHHS - Board 51 Behavioral Health	3,985,797	3,365,393	3,337,277	3,337,277	3,346,285	1,640,000	3,346,285	3,346,285
211	DHHS - Public Health	1,365,758	1,372,961	1,333,614	1,333,614	1,287,489	360,850	1,287,489	1,287,489
211	DHHS - Income Maintenance	1,560,778	1,173,718	1,288,861	1,288,861	1,610,148	360,930	1,479,649	1,610,148
213	Child Support Revenue	698,927	632,060	663,574	663,574	725,015	180,894	725,015	725,015
216	Aging Disability Resource Ctr (ADRC)	1,322,571	1,338,798	1,272,611	1,272,611	1,226,106	74,735	1,226,106	1,226,106
220	Fleet Vehicle Account	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000
221	Conservation Officer	81,178	82,400	89,367	89,367	91,741	56,741	91,741	91,741
222	Animal Control	148,141	166,008	161,251	161,251	165,057	148,372	165,057	165,057
231	Programs on Aging	1,145,699	1,141,552	1,148,965	1,148,965	1,077,963	215,511	1,077,963	1,077,963
231-43566	Elderly&Handicapped Transportation	186,425	137,258	177,685	177,685	168,048	26,641	168,048	168,048
240	Wildlife Habitat - Nickel an acre	801	801	800	800	800	-	800	800
241	State Aid Forestry	83,484	10,185	6,000	6,000	11,000	-	11,000	11,000
242	State Aid Snowmobile Trails	88,366	70,956	77,425	77,425	77,425	-	77,425	77,425
243	State Aid Forestry Acquisition Fund	1,000	429,200	-	-	-	-	-	-
244	State Aid ATV Trails	112,340	244,227	510,863	510,863	332,652	-	332,652	332,652
	Total Special Revenue Funds	18,982,025	18,505,228	18,551,708	18,551,708	19,244,754	9,362,288	19,114,255	19,244,754
	DEBT SERVICE FUNDS								
301	Accrued Vaca & Sick Leave (Fund Bal Only)	-	-	-	-	-	-	-	-
302	Debt Retirement - Fair Board Loan	15,749		-	-	-	-	-	-
303	Bonds UW BC Campus	491,570	494,670	492,245	492,245	-	-	-	-
305	Note Payable Watrud/Donatelle	30,991	-	-	-	-	-	-	-
306	Honeywell HVAC Upgrade - Govt Ctr	-	-	-	-	491,667	491,667	491,667	491,667
307	Judicial Center Bonds Series 2010B	747,972	746,645	750,895	750,895	751,455	751,455	751,455	751,455
308	Judicial Center Bonds Series 2010C	1,040,403	1,051,206	1,060,507	1,060,507	702,807	702,807	702,807	702,807
	Total Debt Service Funds	2,326,685	2,292,521	2,303,647	2,303,647	1,945,929	1,945,929	1,945,929	1,945,929
	CAPITAL PROJECT FUNDS								
404-41110	Capital Projects - Tax Levy	450,000	977,100	600,000	600,000	1,538,550	935,000	1,538,550	1,538,550
404	Capital Projects - Other Rev	105,891	121,825	1,000	1,000	500	500	500	500
405	Rail Rehabilitation	10,132	-	-	-	-	-	-	-
	Total Capital Project Fund	566,023	1,098,925	601,000	601,000	1,539,050	935,500	1,539,050	1,539,050

A/C #	REVENUES Account Description	1 Revenues 2011	2 Revenues 2012	3 Estimated Total 2013	4 Budget Adopted 2013	5 Budget Request 2014	6 Levy Request 2014	7 Executive Recommends 2014	8 Budget Adopted 2014
701	**INTERNAL SERVICE FUND - HIGHWAY**								
47XXX	County Highway Maintenance & Const	3,025,922	3,023,474	3,035,500	3,035,500	3,080,000	3,080,000	3,080,000	3,080,000
435XX	State Transportation Aid (GTA)	1,217,909	972,152	973,000	973,000	973,000		973,000	973,000
47230	State Highway Maint & Const (RMA)	1,430,332	1,189,029	1,400,000	1,320,400	1,183,400		1,183,400	1,183,400
47330	Intergovernmental Chgs for Services	3,568,865	3,045,559	3,000,000	3,420,000	3,217,670		3,217,670	3,217,670
47332	County Aid Bridges - Town Share	82,187	208,352	120,000	115,000	237,000	200,000	237,000	237,000
47331	Miscellaneous Revenues	92,663	21,926	50,000		51,000		51,000	51,000
484XX	Frac Sand Rd Agrees/Except Maint		1,185,020						
48961	Pit Closure			100,000	100,000	100,000		100,000	100,000
43533	LRIP Admin		6,795	3,397	-	6,500		6,500	6,500
49240	Transfer from Sick/Vac Liability Fund			69,960	69,960				
	Total Internal Service Funds	9,417,878	9,652,307	8,751,857	9,033,860	8,848,570	3,280,000	8,848,570	8,848,570
703	**ENTERPRISE FUND - WASTE TO ENERGY**								
46430	Steam Sales	580,779	460,238	450,000	450,000	480,000	-	480,000	480,000
46431	Electrical Sales	253,239	443,758	420,000	420,000	435,000	-	435,000	435,000
46432	Waste Haulers - In County	1,233,248	1,234,109	1,380,000	1,380,000	1,527,000	-	1,527,000	1,527,000
46433	Waste Haulers - Out of County	400,956	554,708	615,000	615,000	605,000	-	605,000	605,000
46434	Individuals - All	92,276	131,267	116,000	116,000	122,000	-	122,000	122,000
46438	Metal Sales	207,654	151,956	195,000	195,000	200,000	-	200,000	200,000
48XXX	All other revenues	524,372	26,124	11,700	11,700	10,500	-	10,500	10,500
	Total Enterprise Fund	3,292,524	3,002,160	3,187,700	3,187,700	3,379,500	-	3,379,500	3,379,500
	EXPENDABLE TRUST FUNDS								
801	Dog License	31,719	30,026	26,000	26,000	26,000	-	26,000	26,000
802	State Aid WI Fund Sanitary System	22,548	32,402	30,000	30,000	30,000	-	30,000	30,000
803	State Aid Wildlife Damage	21,813	21,929	30,000	30,000	25,000	-	25,000	25,000
	Total Expendable Trust Funds	76,080	84,357	86,000	86,000	81,000	-	81,000	81,000
	PUBLIC CHARGE FOR SERVICE								
210	Recycling Revenue *	287,259	354,217	378,199	378,199	389,629	-	389,629	389,629
	Total Public Charge for Services	287,259	354,217	378,199	378,199	389,629	-	389,629	389,629
	GRAND TOTAL REVENUES	40,858,863	40,724,931	38,951,864	39,222,881	41,085,379	20,805,363	40,954,880	41,085,379
								20,149,516	

Barron County
2014 Budget Worksheet - Expenditures

Column Descriptions:
1. Actual Expenditures - 2011
2. Actual Expenditures - 2012
3. Significant Budget Changes to the Adopted 2013 Budget.
4. 2013 Budget as Originally Adopted.
5. 2014 Budget Requests by Department.
6. 2014 Expenditures Not Funded by Property Tax Levy.
7. 2014 Expenditures Funded by Property Tax Levy
8. Budget Recommended by the Executive Committee to the Full County Board.
9. 2014 Budget Approved by Full County Board

		1	2	3	4	5	6	7	8	9
							Funded By			
A/C #	EXPENDITURES Account Description	Expenditures 2011	Expenditures 2012	Estimated Expenditures 2013	Adopted Budget 2013	Requested Budget 2014	Assigned Fund Balance 2014	Levy Request 2014	Executive Recommends 2014	Budget Adopted 2014
	GENERAL GOVERNMENT						July Balances			
01-51110	County Board	116,328	92,544	133,581	133,581	134,598	-	134,598	134,598	134,598
01-51110-324	County Board - Northwest ITBEC	2,500	2,500	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
04-51410	County Administrator	848,925	813,510	830,050	830,050	862,762	-	862,762	862,762	862,762
02-51210	Circuit Court	1,244,656	1,274,270	1,207,170	1,207,170	1,274,134	-	1,274,134	1,274,134	1,274,134
02-51350	Circuit Court - Family Court Commish	30,147	30,904	31,200	31,200	31,200	-	31,200	31,200	31,200
02-51343	Circuit Court - Mediation C/O	5,942	5,565	8,717	8,717	-	-	-	-	-
01-51230	Restorative Justice	48,000	48,000	48,000	48,000	48,000	-	48,000	48,000	48,000
05-51270	Medical Examiner	55,073	63,325	63,281	63,281	88,716	-	88,716	88,716	88,716
09-51310	District Attorney	324,714	320,624	311,079	311,079	312,656	-	312,656	312,656	312,656
09-51315	District Attorney - Crime Victim Witness	86,718	83,362	83,464	83,464	87,435	-	87,435	87,435	87,435
31-51320	Corporation Counsel	264,579	260,344	260,468	260,468	270,586	-	270,586	270,586	270,586
31-51320	Corp Counsel - Ordinance Codification C/O	-		-	-	3,775	3,775	-	3,775	3,775
02-51340	Circuit Court - Family Court Counsel C/O	25,175	21,605	21,239	21,239	25,165	10,165	15,000	25,165	25,165
06-51420	County Clerk	132,239	119,418	118,629	118,629	142,467	-	142,467	142,467	142,467
04-51430	Administration - Personnel Administration	719	110	12,500	12,500	19,500	-	19,500	19,500	19,500
06-51440	County Clerk - Elections	31,523	115,936	109,197	109,197	107,600	-	107,600	107,600	107,600
07-51450	Technology Center	422,350	394,015	467,252	467,252	522,985	-	522,985	522,985	522,985
07-51450	Technology Center - Acctng Software C/O	-		11,617	11,617	9,267	9,267	-	9,267	9,267
06-51460	County Clerk - Copy Room	38,640	33,547	36,000	36,000	36,000	-	36,000	36,000	36,000
06-51470	County Clerk - Telephone System	1,450	1,619	2,500	2,500	2,500	-	2,500	2,500	2,500
01-51510	Independent Auditing	37,175	38,363	40,000	40,000	40,000	-	40,000	40,000	40,000
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	223,051	210,089	217,097	217,097	223,671	-	223,671	223,671	223,671
12-51530	Land Information - Assessments	1,334	1,064	2,500	2,500	2,500	-	2,500	2,500	2,500
01-51540	Property & Liability Insurance	47,458	37,157	57,500	57,500	60,000	-	60,000	60,000	60,000
14-51600	Maintenance - Government Center	361,600	313,996	394,804	394,804	410,244	3,939	406,305	410,244	410,244
14-51610	Maintenance - Justice Center	314,752	253,260	337,782	337,782	332,252	-	332,252	332,252	332,252
14-51630	Maintenance - County Office Complex	12,244	12,997	19,950	19,950	53,400	-	53,400	53,400	53,400
14-51640	Maintenance - Courthouse - East Wing	11,712	11,523	12,040	12,040	12,040	-	12,040	12,040	12,040

A/C #	EXPENDITURES Account Description	1 Expenditures 2011	2 Expenditures 2012	3 Estimated Expenditures 2013	4 Adopted Budget 2013	5 Requested Budget 2014	6 Funded By: Assigned Fund Balance 2014	7 Funded By: Levy Request 2014	8 Executive Recommends 2014	9 Budget Adopted 2014
10-51710	Register of Deeds	158,154	185,205	192,145	192,145	199,941	-	199,941	199,941	199,941
10-51710-287	Register of Deeds - Redaction Fees C/O	42	1,427	94,027	94,027	131,234	131,234	-	131,234	131,234
12-51715	Land Information - State C/O	51,937	63,732	35,497	35,497	41,634	41,634	-	41,634	41,634
12-51715-293	Land Information - Public Access C/O	12,932	10,135	95,751	95,751	82,515	82,515	-	82,515	82,515
12-51715-294	Land Information - 2011 Grant C/O	-	4,953	-	-	-	-	-	-	-
12-51715-298	Land Information - Base Budget Grant C/O	2,927	-	-	-	-	-	-	-	-
12-51720	Land Information - County	252,785	241,386	240,475	240,475	239,973	-	239,973	239,973	239,973
08-51790	Treasurer - Tax Deed Expense	21,435	30,344	14,775	14,775	19,375	-	19,375	19,375	19,375
00-51910	Uncollectible Taxes	1,860	2,424	5,000	5,000	5,000	-	5,000	5,000	5,000
	Total General Government	5,196,942	5,107,617	5,526,787	5,526,787	5,844,625	282,529	5,562,096	5,844,625	5,844,625
	PUBLIC SAFETY									
16-52110	Sheriff Department - Administration	612,640	590,671	616,635	616,635	722,281	-	722,281	722,281	722,281
16-52110	Sheriff Department - Drug Buy Money C/O	7,500	10,000	17,544	17,544	13,825	13,825	-	13,825	13,825
16-52115	Sheriff Department - Drug Enforcement	87,248	-	-	-	-	-	-	-	-
16-52120	Sheriff Department - Enforcement	2,064,208	2,141,830	2,244,999	2,244,999	2,173,016	-	2,173,016	2,173,016	2,173,016
16-52125	Sheriff Department - Project Lifesaver C/O	691	2,297	-	-	30	30	-	30	30
01-52220	Fire Suppression	73	491	600	600	500	-	500	500	500
16-52710	Sheriff Department - Jail	2,859,867	2,877,608	2,858,806	2,858,806	3,005,859	-	3,005,859	3,005,859	3,005,859
16-52610	Sheriff Department - Communications Ctr	937,898	889,284	873,725	873,725	875,940	-	875,940	875,940	875,940
16-52610-019	Sheriff Department - Emergency Mgmt	223,694	284,709	153,840	153,840	150,983	-	150,983	150,983	150,983
16-52740	Sheriff Department - Inmate Canteen C/O	56,368	58,145	101,084	101,084	141,388	141,388	-	141,388	141,388
	Total Public Safety	6,850,187	6,855,035	6,867,233	6,867,233	7,083,822	155,243	6,928,579	7,083,822	7,083,822
	PUBLIC HEALTH & HUMAN SERVICES									
19-54420	B1 Charitable, Penal & Special State Chgs	-	47			48		48	48	48
20-54700	Veteran Service Office	123,876	122,582	128,483	128,483	131,944	-	131,944	131,944	131,944
20-54701	VSO - Aid to Vet's C/O	10,164	10,240	21,036	21,036	22,697	11,597	11,100	22,697	22,697
20-54702	VSO - Care of Vet's Graves C/O	2,955	2,880	5,749	5,749	5,785	2,785	3,000	5,785	5,785
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	5,908	-	-	-	-	-	-	-	-
	Total Public Health & Human Services	146,903	139,702	159,268	159,268	164,426	14,382	150,044	164,426	164,426
	CULTURE, RECREATION & EDUCATION									
23-55110	Library *	464,354	486,803	483,109	483,109	472,771	-	472,771	472,771	472,771
23-55110	Library Act 420 (Out of Co Pmts)	25,025	27,078	35,182	35,182	32,094	-	32,094	32,094	32,094
24-55120	Historical Museum - Appropriation	32,000	32,000	32,000	32,000	32,000	-	32,000	32,000	32,000
15-55200	County Parks & Recreation	174,958	203,952	237,178	237,178	244,916	18,210	226,706	244,916	244,916
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	99,719	39,045	100,000	100,000	100,000	-	100,000	100,000	100,000
25-55620	UW Extension - Office w/Postage C/O	156,249	169,653	184,739	184,739	193,444	14,534	178,910	193,444	193,444

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25-55621	UW Extension - Agricultural Agent	3,995	5,302	8,000	8,000	8,500	-	8,500	8,500	8,500
25-55622	UW Extension - Family Living Agent	3,979	3,678	4,000	4,000	4,000	-	4,000	4,000	4,000
25-55623	UW Extension - 4-H Agent	8,848	12,120	12,500	12,500	12,500	-	12,500	12,500	12,500
25-55626	UW Extension - Ag Endowment C/O	4,970	-	2,841	2,841	2,914	2,914	-	2,914	2,914
25-55627	UW Extension - Ag C/O	2,809	5,907	1,896	1,896	1,096	1,096	-	1,096	1,096
25-55628	UW Extension - Family Living C/O	766	1,409	3,119	3,119	3,256	3,256	-	3,256	3,256
25-55629	UW Extension - Pesticide C/O	2,657	2,529	1,670	1,670	1,332	1,332	-	1,332	1,332
25-55631	UW Extension - Satellite & Printing C/O	-	114	941	941	1,166	1,166	-	1,166	1,166
25-55632	UW Extension - Plat Book Fund C/O	497	-	9,380	9,380	8,754	8,754	-	8,754	8,754
25-55633	UW Extension - 4-H C/O	1,916	537	550	550	976	976	-	976	976
25-55634	UW Extension - Farm Technology Days	20,000	25,000	-	-	-	-	-	-	-
	Total Culture, Recreation & Education	1,052,742	1,065,127	1,167,105	1,167,105	1,169,718	52,237	1,117,481	1,169,718	1,169,718
	CONSERVATION & DEVELOPMENT									
12-56010	Land Services	-	-	-	-	493,036	-	493,036	493,036	493,036
15-56100	County Parks & Rec - Forestry	38,975	35,720	38,021	38,021	47,471	-	47,471	47,471	47,471
15-59999	County Parks & Rec - Forest Crop Ln Pmt	5,842	-	-	-	-	-	-	-	-
15-57730	County Parks & Rec - Snow Club Loans	-	39,908	-	-	-	-	-	-	-
16-56208	Red Cedar Snow/ATV Bridge Study	743	-	-	-	-	-	-	-	-
12-56210	SWCD - Silver Lake Boat Landing Attendants	1,512		-	-	-	-	-	-	-
12-56211	SWCD - Items For Resale C/O	1,085	4,863	1,085	1,085	1,441	(959)	2,400	1,441	1,441
12-56212	SWCD - Conservation Reserve C/O	350	-	11,696	11,696	11,728	11,728	-	11,728	11,728
12-56215	SWCD - NR 135 Expenditures	1,025	1,373	46,674	46,674	2,500	-	2,500	2,500	2,500
12-56217	SWCD - State Land & Water Plan	37,735	48,241	20,000	20,000	70,000	-	70,000	70,000	70,000
12-56219	SWCD - Nutrient Mgmt Farmer Education	7,763	2,094	-	-	-	-	-	-	-
12-56220	SWCD - Land Conservation	302,714	294,487	302,793	302,793	25,700	-	25,700	25,700	25,700
12-56221	SWCD - Soil Erosion Control C/O	-	411	13,902	13,902	13,581	13,581	-	13,581	13,581
12-56223	SWCD - Red Cedar Lake Shore Fund C/O	-	2,143	11,809	11,809	9,666	9,666	-	9,666	9,666
12-56224	SWCD - Silver Lake Study C/O	2,884	-	-	-	-	-	-	-	-
12-56225	SWCD - LCD Tree Seedlings C/O	17,706	15,606	2,879	2,879	4,590	4,590	-	4,590	4,590
12-56226	SWCD - LCD Tree Planter C/O	-	-	6,589	6,589	6,874	6,874	-	6,874	6,874
12-56227	SWCD - Chetek Chain Watershed C/O		-	2,367	2,367	2,367	2,367	-	2,367	2,367
13-56300	West Central WI Regional Planning	25,972	25,525	26,111	26,111	25,976	-	25,976	25,976	25,976
26-56510	Barron Co Hous Auth/CDBG Committee	2,050	1,882	2,300	2,300	2,300	-	2,300	2,300	2,300
12-56400	Zoning	220,113	204,118	216,121	216,121	21,850	-	21,850	21,850	21,850
12-56410	Zoning - Rural Address Numbering C/O	3,889	3,585	23,679	23,679	27,091	27,091	-	27,091	27,091
12-56415	Zoning - Red Cedar Lake Project C/O	-	-	24,000	24,000	24,000	24,000	-	24,000	24,000
01-53531	Rail Transit Authority C/O	-		12,405	12,405	-	-	-	-	-
04-56700	Economic Development	26,189	-	40,000	40,000	40,000	-	40,000	40,000	40,000
	Total Conservation & Development	696,547	679,956	802,431	802,431	830,170	98,937	731,233	830,170	830,170
	OTHER FINANCING SOURCES & USES									
00-59230	Tsf to Debt Serv Fund (per Resolution)	101,588	95,402	139,475	139,475	131,000	131,000	-	131,000	131,000

A/C #	EXPENDITURES Account Description	1 Expenditures 2011	2 Expenditures 2012	3 Estimated Expenditures 2013	4 Adopted Budget 2013	5 Requested Budget 2014	6 Funded By Assigned Fund Balance 2014	7 Funded By Levy Request 2014	8 Executive Recommends 2014	9 Budget Adopted 2014
(See summary page - dollars are applied against debt levy)										
	Total Other Financing Sources & Uses	101,588	95,402	139,475	139,475	131,000	131,000	-	131,000	131,000
	Total General Fund	14,044,909	13,942,838	14,662,299	14,662,299	15,223,761	734,328	14,489,433	15,223,761	15,223,761
	SPECIAL REVENUE FUNDS									
201	Jail Assessments	47,607	37,150	60,000	60,000	60,000	60,000		60,000	60,000
204-56110	Maintenance of Dams- General	40,447	21,561	69,198	69,198	13,875	-	13,875	13,875	13,875
204-56110-438	Maintenance of Dams - Beaver Dam	3,083	2,300	12,100	12,100	21,830	9,830	12,000	21,830	21,830
204-56110-473	Maintenance of Dams - Rice Lake Dam	17,751	16,868	14,388	14,388	32,425	22,175	10,250	32,425	32,425
206-56740	CDBG #1 Original - 1982	8,743	18,008	46,050	46,050	46,050	46,050	-	46,050	46,050
208-56745	CDBG #2 Target Area 2000	40,594	13,395	40,025	40,025	9,700	9,700	-	9,700	9,700
211	DHHS - Adult Protection Services	636,716	632,558	628,492	628,492	604,660	604,660	-	604,660	604,660
211	DHHS - Child & Families & Youth Aids	4,051,272	4,152,166	4,341,162	4,341,162	4,699,485	2,074,996	2,624,489	4,699,485	4,699,485
211	DHHS - Board 51 Behavioral Health	3,167,836	3,337,668	3,337,277	3,337,277	3,346,285	1,706,285	1,640,000	3,346,285	3,346,285
211	DHHS - Public Health	1,243,042	1,257,251	1,333,614	1,333,614	1,287,489	926,639	360,850	1,287,489	1,287,489
211	DHHS - Income Maintenance	1,503,865	1,146,473	1,288,861	1,288,861	1,610,148	1,249,218	360,930	1,479,649	1,610,148
213-19-51330	Child Support Agency	705,985	669,257	663,574	663,574	725,015	544,121	180,894	725,015	725,015
216-33	Aging Disability Resource Ctr - (ADRC)	1,371,354	1,304,502	1,272,611	1,272,611	1,226,106	1,151,371	74,735	1,226,106	1,226,106
220-53440	Fleet Vehicle Account	25,927	22,503	37,000	37,000	37,000	-	37,000	37,000	37,000
221-16	Conservation Officer	78,649	88,059	89,367	89,367	91,741	35,000	56,741	91,741	91,741
222	Animal Control	125,469	134,446	161,251	161,251	165,057	16,685	148,372	165,057	165,057
231-22-55601	Programs on Aging	1,212,573	1,070,318	1,148,965	1,148,965	1,077,963	862,452	215,511	1,077,963	1,077,963
231-22-55605	Elderly & Handicapped Transportation	186,425	188,301	177,685	177,685	168,048	141,407	26,641	168,048	168,048
240	Wildlife Habitat	-	-	800	800	800	800	-	800	800
241	State Aid Forestry Fund	6,000	10,185	6,000	6,000	11,000	11,000	-	11,000	11,000
242-55440	Snowmobile Trails	88,366	70,956	77,425	77,425	77,425	77,425	-	77,425	77,425
243	Forestry Land Acquisition Fund	416,021	8,971	-	-	-	-	-	-	-
244-55441	ATV Trails	109,828	244,103	510,863	510,863	332,652	332,652	-	332,652	332,652
	Total Special Revenue Funds	15,087,553	14,446,999	15,316,708	15,316,708	15,644,754	9,882,466	5,762,288	15,514,255	15,644,754
	DEBT SERVICE FUNDS									
301	Accrued Vacation & Sick Leave	-	-	50,000	50,000	50,000	50,000	-	50,000	50,000
302	Debt Retirement - Fair Board Loan	15,752	-	-	-	-	-	-	-	-
303	Bonds UW BC Campus	491,159	494,633	492,245	492,245	-	-	-	-	-
305	Note Payable Watrud/Donatelle	30,994	-	-	-	-	-	-	-	-
306	Honeywell HVAC Upgrade - Govt Ctr	-	-	-	-	491,667	-	491,667	491,667	491,667
307	Judicial Center Bonds Series 2010B	747,400	746,608	750,895	750,895	751,455	-	751,455	751,455	751,455
308	Judicial Center Bonds Series 2010C	1,039,857	1,051,169	1,060,507	1,060,507	702,807	-	702,807	702,807	702,807
	Total Debt Service Funds	2,325,162	2,292,410	2,353,647	2,353,647	1,995,929	50,000	1,945,929	1,995,929	1,995,929

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	CAPITAL OUTLAY									
403	Capital Proj - Communications Upgrade	113,200	-	-	-	-	-	-	-	-
404	Capital Improvement Capital Outlay	850,484	1,017,931	1,625,425	1,625,425	1,538,550	603,550	935,000	1,538,550	1,538,550
405	Capital Proj - Rail Rehabilitation Project	36,646	-	-	-	-	-	-	-	-
	Total Capital Outlay	1,000,330	1,017,931	1,625,425	1,625,425	1,538,550	603,550	935,000	1,538,550	1,538,550
701	**INTERNAL SERVICE FUND - HIGHWAY**									
531XX	Admin, Patrol Supv, Radio, Liability Ins	468,116	413,069	293,079	294,546	350,868	85,525	265,343	350,868	350,868
53193	General Public Liability	25,984	29,566	30,467	29,000	29,000	11,000	18,000	29,000	29,000
532XX	Operation of Pits, Quarries & Bituminous	190,339	286,429	796,350	796,350	150,000	150,000	-	150,000	150,000
53281	Equipment Purchases	1,264,360	1,192,243	1,215,000	1,215,000	1,125,000	-	1,125,000	1,125,000	1,125,000
53311	CTHS Routine Maintenance	937,140	1,001,636	1,041,000	1,041,000	892,180	501,490	390,690	892,180	892,180
53312	CTHS Routine Maintenance - Signs	77,060	82,290	105,600	105,600	79,650	44,760	34,890	79,650	79,650
53313	County Bridges	52,308	52,675	43,600	43,600	43,600	24,510	19,090	43,600	43,600
53314	Winter Maintenance - Snow & Ice	683,866	496,500	848,700	848,700	715,600	402,240	313,360	715,600	715,600
534XX	County Road Construction	1,942,851	2,583,207	2,080,000	2,080,000	758,950	-	758,950	758,950	758,950
53351	Federal Aid Road Construction	-	58,366	-	-	-	-	-	-	-
53355	Federal Aid Bridge Replacement	13,301	140,496	125,000	125,000	-	-	-	-	-
53385	County Aid Bridges	203,826	397,347	200,000	200,000	237,600	37,600	200,000	237,600	237,600
53321	STHS Maintenance	1,265,641	1,043,264	-	-	1,093,775	1,093,775	-	1,093,775	1,093,775
53330-53331	Municipal Work	2,304,496	3,045,559	2,205,000	2,205,000	3,217,670	3,217,670	-	3,217,670	3,217,670
59210	Indirect Costs	90,532	84,374	111,954	111,954	154,677	-	154,677	154,677	154,677
	Total Internal Service Fund	9,519,820	10,907,021	9,095,750	9,095,750	8,848,570	5,568,570	3,280,000	8,848,570	8,848,570
703	**ENTERPRISE FUND - Waste To Energy**									
	Salaries & Fringe Benefits	1,004,551	1,138,352	1,164,910	1,164,910	1,206,360	1,206,360	-	1,206,360	1,206,360
	Repairs and Maintenance	379,287	413,172	345,700	345,700	350,000	350,000	-	350,000	350,000
	Management Fee	160,604	196,875	200,813	200,813	200,222	200,222	-	200,222	200,222
	Ash/Fly Ash, Analysis, Waste By-Pass	701,646	654,036	656,300	656,300	572,000	572,000	-	572,000	572,000
	Water Treatment	48,733	42,828	46,000	46,000	48,000	48,000	-	48,000	48,000
	Depreciation	400,233	398,306	-	-	-	-	-	-	-
	Fuel	56,247	47,759	74,000	74,000	69,000	69,000	-	69,000	69,000
	Utilities	43,055	17,652	25,600	25,600	27,250	27,250	-	27,250	27,250
	Environmental Fees	12,775	12,201	12,500	12,500	13,000	13,000	-	13,000	13,000
	All other expenses	86,110	79,845	89,262	89,262	165,600	165,600	-	165,600	165,600
	Indirect Costs Payable to G/F	-	40,407	29,760	29,760	18,923	18,923	-	18,923	18,923
	New Equipment Purchases	-	4,926	10,000	10,000	10,000	10,000	-	10,000	10,000
	Loan Pmt to G/F & Debt Service	336,812	279,588	341,670	341,670	343,182	343,182	-	343,182	343,182
	Machinery Replacement Fund	-	-	130,000	130,000	146,000	146,000	-	146,000	146,000
	Total Enterprise Fund	3,230,053	3,325,947	3,126,515	3,126,515	3,169,537	3,169,537	-	3,169,537	3,169,537

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	EXPENDABLE TRUST FUND									
801-00	Dog License	31,719	30,026	26,000	26,000	26,000	26,000	-	26,000	26,000
802-12	WI Fund Sanitary Service	22,548	32,402	30,000	30,000	30,000	30,000	-	30,000	30,000
803-29	Wildlife Damage	21,813	21,929	30,000	30,000	25,000	25,000	-	25,000	25,000
	Total Expendable Trust Fund	76,080	84,357	86,000	86,000	81,000	81,000	-	81,000	81,000
	PUBLIC CHARGES FOR SERVICE									
210-30	Recycling **	326,989	380,094	378,199	378,199	389,629	389,629	-	389,629	389,629
	Total Public Charges for Service	326,989	380,094	378,199	378,199	389,629	389,629	-	389,629	389,629
	GRAND TOTAL EXPENDITURES	45,610,897	46,397,597	46,644,543	46,644,543	46,891,730	20,479,080	26,412,650	46,761,231	46,891,730
	GRAND TOTAL EXPEND - LEVY $$	45,283,908	46,017,503	46,266,344	46,266,344	46,502,101	20,089,451	26,412,650	46,371,602	46,502,101
	* Levied over part of County								20,348,581	
	** Special charge not part of County Levy								19,958,952	

Barron County Indirect Costs
Supplement to the 2014 Budget

Department

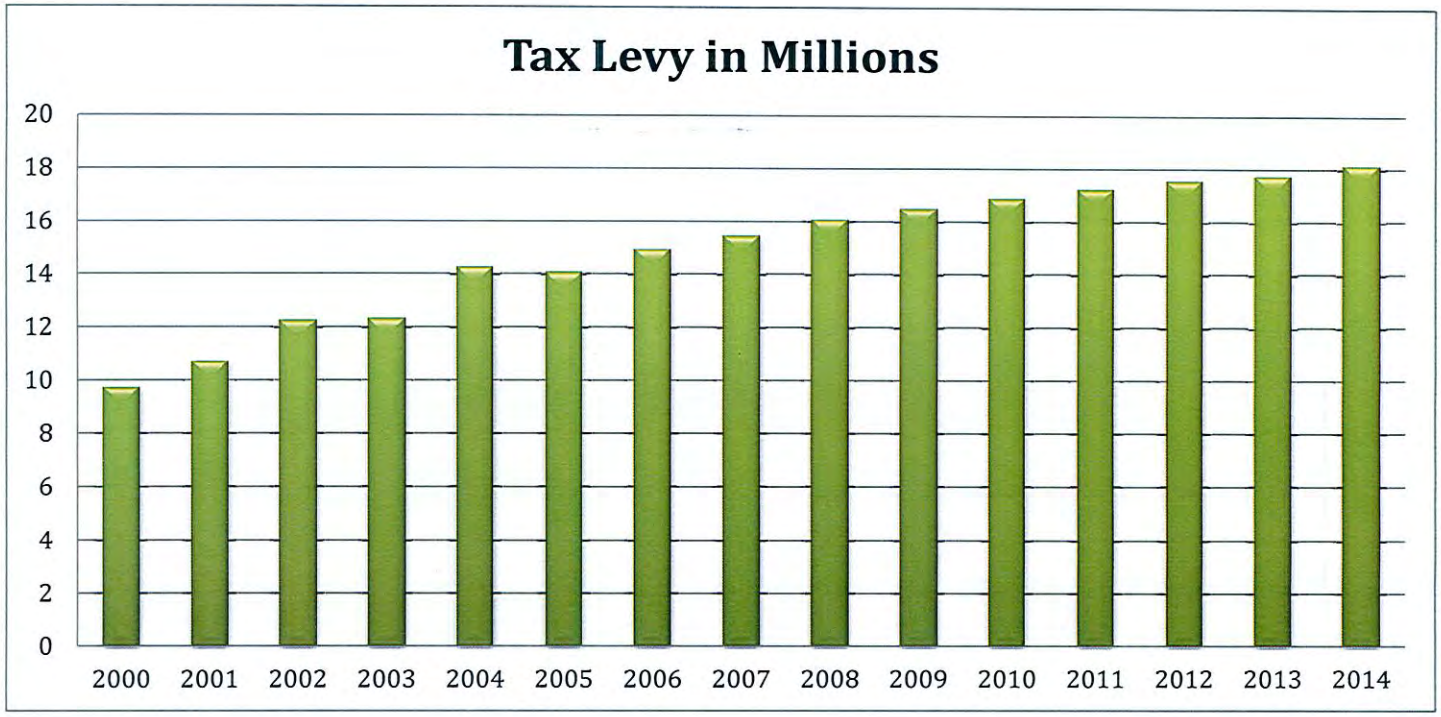
		2012	2013	2014
Child Support		64,182	56,910	103,125
Human Services		394,285	513,156	900,812
Aging & Nutrition		94,605	138,305	61,252
ADRC		85,775	71,020	119,332
Highway		84,374	111,954	154,677
Solid Waste		40,407	29,760	25,227
Total		763,628	921,105	1,364,425
Per Receipts Spreadsheet:				
Child Support @ 100% reimburse:	01-43210	64,182	56,910	103,125
All Others	01-43211	699,446	864,196	1,261,300
Total		$763,628	921,106	1,364,425
	Increase		157,478	443,319

Barron County
Indebtedness as of 12/31/2013

Total GO Long-Term Debt per 12/31/2012 Audit Report	21,648,803
Less 2013 Payments per Audit	2,082,769
Less 12/1/13 Campus Debt Payoff (Resolution 2013-35)	2,985,000
Add HVAC Upgrades (Resolution 2013-36)	2,950,000
Total Projected/Anticipated Debt as of 12/31/2013	19,531,034

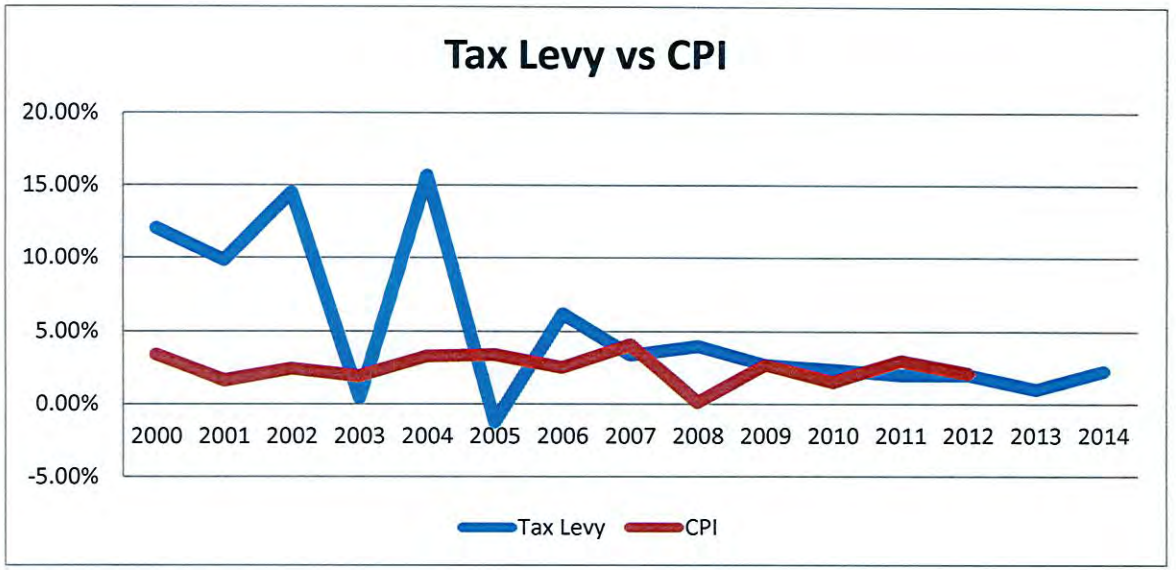
Barron County
15 Year Historical Analysis of Tax Levy

Budget Year	Tax Levy
2000	9,760,177
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



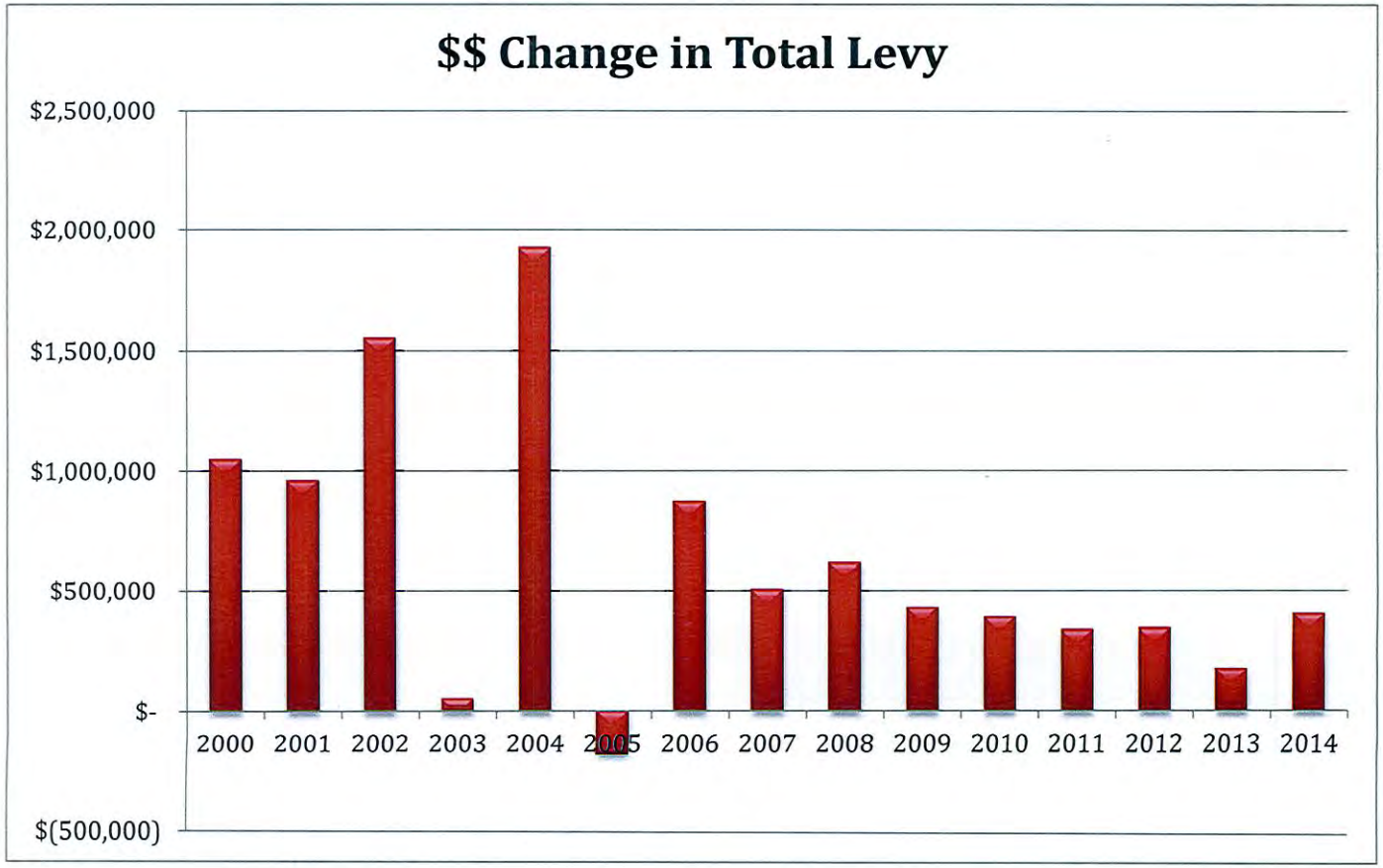
Barron County
Historical Tax Levy vs CPI

Year	Tax Levy % Increase/Decrease	CPI
2000	12.01%	3.40%
2001	9.81%	1.60%
2002	14.49%	2.40%
2003	0.43%	1.90%
2004	15.63%	3.30%
2005	-1.26%	3.40%
2006	6.20%	2.50%
2007	3.38%	4.10%
2008	4.00%	0.10%
2009	2.68%	2.70%
2010	2.37%	1.50%
2011	2.00%	3.00%
2012	2.00%	2.10%
2013	1.01%	
2014	2.28%	



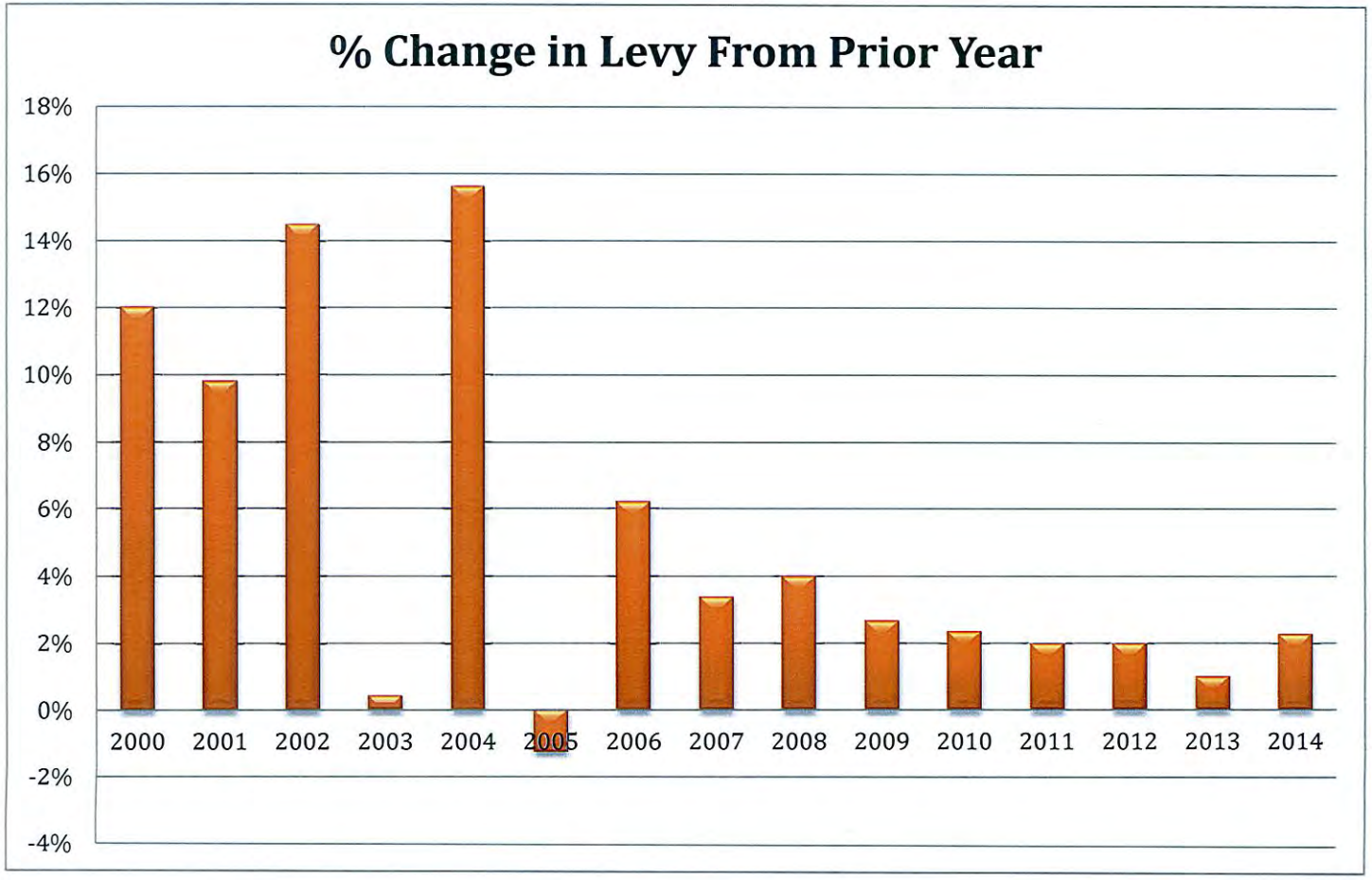
Barron County
15 Year Historical Analysis of $$ Change From Prior Year

Year	Change in Total Levy From Prior Year	
2000	$	1,046,499
2001	$	957,887
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
Average	$	629,258



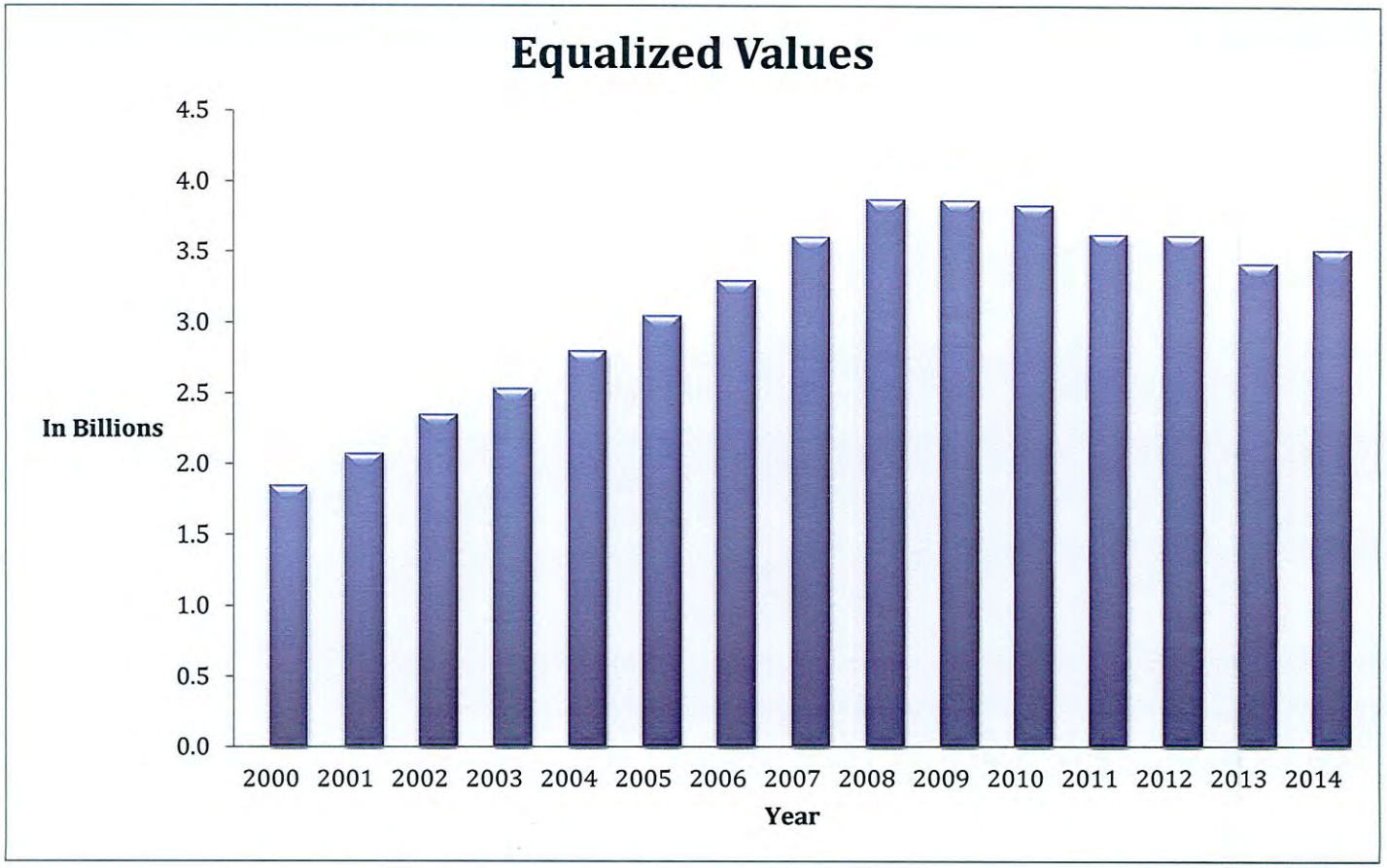
Barron County
15 Year Historical Analysis of % Change From Prior Year

Year	% Change in Levy From Prior Year
2000	12.01%
2001	9.81%
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%
Average	5.14%



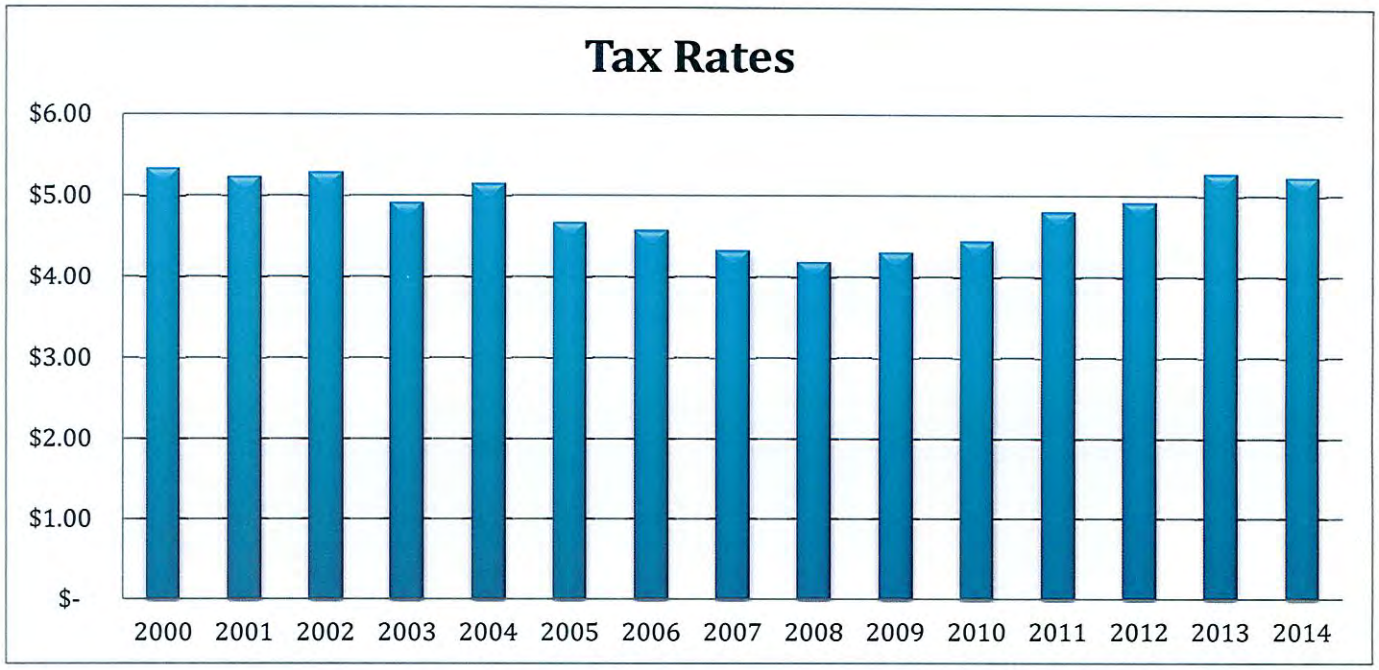
Barron County
15 Year Historical Analysis of Equalized Values

Levy Year	Equalized Value
2000	1,844,971,950
2001	2,072,883,900
2002	2,344,445,300
2003	2,535,802,900
2004	2,798,892,500
2005	3,047,719,200
2006	3,300,779,800
2007	3,609,267,600
2008	3,876,173,100
2009	3,870,708,200
2010	3,838,832,400
2011	3,622,128,900
2012	3,621,055,800
2013	3,415,905,200
2014	3,515,102,200
Average	3,154,311,263



Barron County
15 Year Historical Tax Rate Analysis

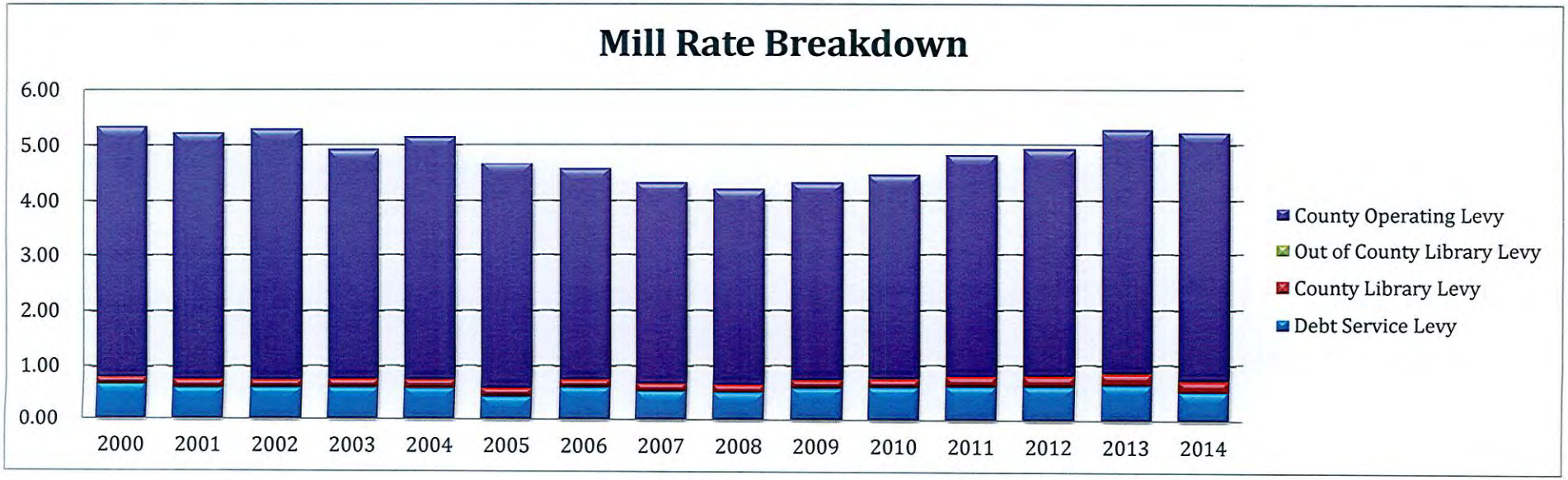
Budget Year	Tax Rates
2000	$ 5.34
2001	$ 5.23
2002	$ 5.29
2003	$ 4.91
2004	$ 5.15
2005	$ 4.67
2006	$ 4.57
2007	$ 4.33
2008	$ 4.19
2009	$ 4.31
2010	$ 4.45
2011	$ 4.81
2012	$ 4.92
2013	$ 5.27
2014	$ 5.23
Average	$ 4.84



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

Barron County
15 Year Historical Mill Rate Analysis

Year	Debt Service Levy	County Library Levy	Out of County Library Levy	County Operating Levy	Total County Levy
2000	0.66	0.14	0.00	4.54	5.34
2001	0.58	0.17	0.00	4.48	5.23
2002	0.58	0.15	0.00	4.56	5.29
2003	0.58	0.17	0.00	4.16	4.91
2004	0.57	0.17	0.00	4.41	5.15
2005	0.41	0.16	0.00	4.10	4.67
2006	0.58	0.15	0.00	3.84	4.57
2007	0.51	0.15	0.00	3.66	4.32
2008	0.48	0.15	0.00	3.56	4.19
2009	0.57	0.15	0.00	3.59	4.31
2010	0.59	0.15	0.01	3.70	4.45
2011	0.60	0.18	0.01	4.02	4.81
2012	0.60	0.19	0.01	4.11	4.91
2013	0.62	0.21	0.02	4.43	5.28
2014	0.50	0.20	0.01	4.52	5.23



Barron County
15 Year Historical Analysis - Summary Tax Allocation

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
State Tax not part of County Budget	333,530	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	607,503
$$ Change	27,559	38,718	101,800	39,787	54,772	53,330	8,180	15,724	22,079	(328)	(5,358)	(37,017)	993	(36,496)	17,790
%% Change	9.01%	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%	3.02%
Expenditures	**2000 Adopted**	**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**
Operation and Maintenance	12,660,688	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
County Library	168,465	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
County Library - Out of County Pmts									21,863	24,042	25,541	25,026	27,078	35,182	32,094
Debt Service	1,300,472	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
Capital Outlay - Borrowing/Grant Fund			19,000,000	3,000,000	0	7,500,000			0	2,500,000	2,500,000	5,200,000	0	0	0
County Tax for Highways & Bridges	2,957,962	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
Contingency Fund	350,000	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
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
Capital Project - Hwy Salt/Storage Shed													900,000	0	0
B1 Charitable & Penal Chgs & Spec Chgs							182						47		48
Total Expenditures	17,437,587	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
LESS:															
General Revenue	4,457,975	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
Debt Service Revenue	21,586	21,586	21,586	21,586	21,494	21,494	21,494	21,494	21,494	21,494	21,494	286,987	0	0	0
Bond Proceeds			19,000,000	3,000,000		7,500,000			0	2,500,000	2,500,000	5,200,000	0	0	0
County Sales Tax Revenue	2,600,000	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
Excess Sales Tax Revenue	527,849	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
Jail Assessment Fees	70,000	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
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
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
Fund Balance Tsf from Other Funds											375,381	35,460			
Total Revenues to be applied to levy	7,677,410	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
Total Levy	9,760,177	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
Operating Levy	8,551,291	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
Debt Levy	1,208,886	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
Total Levy - recomputed	9,760,177	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

Barron County
1 Page Summary - Revenues & Expenditures

Revenues

General Fund	Actual Revenues 2011	Actual Revenues 2012	Estimated Total Revenues 2013	Budget Adopted 2013	Budget Request 2014	Levy Request 2014	Executive Recommends 2014	Budget Adopted 2014
Taxes	$ 631,206	$ 647,265	$ 612,632	$ 606,120	$ 621,620	$ 621,620	$ 621,620	$ 621,620
Intergovernmental	$ 2,490,508	$ 2,084,116	$ 1,767,073	$ 1,767,073	$ 1,885,297	$ 1,878,126	$ 1,885,297	$ 1,885,297
Licenses & Permits	$ 164,212	$ 178,052	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000
Fines,Forfeitures & Penalties	$ 178,281	$ 187,901	$ 170,400	$ 170,400	$ 165,400	$ 165,400	$ 165,400	$ 165,400
Public Charge for Services	$ 1,311,967	$ 1,615,219	$ 1,316,560	$ 1,316,560	$ 1,343,999	$ 987,050	$ 1,343,999	$ 1,343,999
Misc. Revenues	$ 1,134,216	$ 1,022,662	$ 1,045,088	$ 1,040,614	$ 1,460,631	$ 1,449,450	$ 1,460,631	$ 1,460,631
Total General Fund	$ 5,910,390	$ 5,735,215	$ 5,091,753	$ 5,080,767	$ 5,656,947	$ 5,281,646	$ 5,656,947	$ 5,656,947
Special Revenue Funds	$ 18,982,025	$ 18,505,228	$ 18,551,708	$ 18,551,708	$ 19,244,754	$ 9,362,288	$ 19,114,255	$ 19,244,754
Debt Service	$ 2,326,685	$ 2,292,521	$ 2,303,647	$ 2,303,647	$ 1,945,929	$ 1,945,929	$ 1,945,929	$ 1,945,929
Capital Projects	$ 566,023	$ 1,098,925	$ 601,000	$ 601,000	$ 1,539,050	$ 935,500	$ 1,539,050	$ 1,539,050
Highway	$ 9,417,878	$ 9,652,307	$ 8,751,857	$ 9,033,860	$ 8,848,570	$ 3,280,000	$ 8,848,570	$ 8,848,570
Waste To Energy	$ 3,292,524	$ 3,002,160	$ 3,187,700	$ 3,187,700	$ 3,379,500	$ -	$ 3,379,500	$ 3,379,500
Trust Funds - 800 Funds	$ 76,080	$ 84,357	$ 86,000	$ 86,000	$ 81,000	$ -	$ 81,000	$ 81,000
Recycling	$ 287,259	$ 354,217	$ 378,199	$ 378,199	$ 389,629	$ -	$ 389,629	$ 389,629
Total All Other Funds	$ 34,948,474	$ 34,989,715	$ 33,860,111	$ 34,142,114	$ 35,428,432	$ 15,523,717	$ 35,297,933	$ 35,428,432
Total Revenues	$ 40,858,864	$ 40,724,930	$ 38,951,864	$ 39,222,881	$ 41,085,379	$ 20,805,363	$ 40,954,880	$ 41,085,379

Expenditures

General Fund	Actual Expenditures 2011	Actual Expenditures 2012	Estimated Total Expenditures 2013	Budget Adopted 2013	Budget Requested 2014	Funded By: Assigned Fund Balance 2014	Funded By: Levy Request 2014	Executive Recommends 2014	Budget Adopted 2014
General Government	$ 5,196,942	$ 5,107,617	$ 5,526,787	$ 5,526,787	$ 5,844,625	$ 282,529	$ 5,562,096	$ 5,844,625	$ 5,844,625
Public Safety	$ 6,850,187	$ 6,855,035	$ 6,867,233	$ 6,867,233	$ 7,083,822	$ 155,243	$ 6,928,579	$ 7,083,822	$ 7,083,822
Public Health & Human Services	$ 146,903	$ 139,702	$ 159,268	$ 159,268	$ 164,426	$ 14,382	$ 150,044	$ 164,426	$ 164,426
Culture, Recreation, Education	$ 1,052,742	$ 1,065,127	$ 1,167,105	$ 1,167,105	$ 1,169,718	$ 52,237	$ 1,117,481	$ 1,169,718	$ 1,169,718
Conservation & Development	$ 696,547	$ 679,956	$ 802,431	$ 802,431	$ 830,170	$ 98,937	$ 731,233	$ 830,170	$ 830,170
Other Financing Sources & Uses	$ 101,588	$ 95,402	$ 139,475	$ 139,475	$ 131,000	$ 131,000	$ -	$ 131,000	$ 131,000
Total General Fund	$ 14,044,909	$ 13,942,839	$ 14,662,299	$ 14,662,299	$ 15,223,761	$ 734,328	$ 14,489,433	$ 15,223,761	$ 15,223,761
Special Revenue Funds	$ 15,087,553	$ 14,446,999	$ 15,316,708	$ 15,316,708	$ 15,644,754	$ 9,882,466	$ 5,762,288	$ 15,514,255	$ 15,644,754
Debt Service	$ 2,325,162	$ 2,292,410	$ 2,353,647	$ 2,353,647	$ 1,995,929	$ 50,000	$ 1,945,929	$ 1,995,929	$ 1,995,929
Capital Projects	$ 1,000,330	$ 1,017,931	$ 1,625,425	$ 1,625,425	$ 1,538,550	$ 603,550	$ 935,000	$ 1,538,550	$ 1,538,550
Highway	$ 9,519,820	$ 10,907,021	$ 9,095,750	$ 9,095,750	$ 8,848,570	$ 5,568,570	$ 3,280,000	$ 8,848,570	$ 8,848,570
Waste To Energy	$ 3,230,053	$ 3,325,947	$ 3,126,515	$ 3,126,515	$ 3,169,537	$ 3,169,537	$ -	$ 3,169,537	$ 3,169,537
Trust Funds - 800 Funds	$ 76,080	$ 84,357	$ 86,000	$ 86,000	$ 81,000	$ 81,000	$ -	$ 81,000	$ 81,000
Recycling	$ 326,989	$ 380,094	$ 378,199	$ 378,199	$ 389,629	$ 389,629	$ -	$ 389,629	$ 389,629
Contingency Fund	$ 850,577	$ 719,238	$ 841,038	$ 841,038	$ 1,042,500	$ -	$ 1,042,500	$ 1,023,489	$ 1,042,500
Total All Other Funds	$ 32,416,564	$ 33,173,997	$ 32,823,282	$ 32,823,282	$ 32,710,469	$ 19,744,752	$ 12,965,717	$ 32,560,959	$ 32,710,469
Total Expenditures	$ 46,461,473	$ 47,116,836	$ 47,485,581	$ 47,485,581	$ 47,934,230	$ 20,479,080	$ 27,455,150	$ 47,784,720	$ 47,934,230

15 Year Historical Budget Super Summary

	2000 Adopted	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
Total Expenditures	17,437,587	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
Total Revenues	7,677,410	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
Total Tax Levy	9,760,177	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
Operating Levy	8,551,291	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
Debt Levy	1,208,886	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
Total Levy - Recomputed	9,760,177	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
Total Levy Change from Prior Yr	1,046,499	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
% Levy Change from Prior Yr	12.01%	9.81%	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%
Operating Levy Chg from Prior Yr	973,865	968,326	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
% Operating Levy Chg from Prior Yr	12.85%	11.32%	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%
Debt Levy Change from Prior Yr	72,634	(10,439)	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)
% Debt Levy Change from Prior Yr	6.39%	-0.86%	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%
													Average Change in Total Levy	**629,258**	**5.14%**