

Barron County 2020 Adopted Budget

Mission Statement

To enhance life by providing services in a fiscally progressive manner through leadership, collaboration and innovation, that is responsive to all Barron County citizens.



Vision Statement

*A sustainable,
vibrant community*

**As Approved By The
Barron County Board of Supervisors
November 4, 2019**

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**Barron County
2020 Budget Process Timeline**

| Event | Date | Responsible Party |
|--|------------------|---|
| 1 Adopt Budget Guidelines | June 17 | County Board |
| 2 Deliver Budget Worksheets to Departments | July 12 | Finance Director |
| 3 Administrator Meets with Department Heads | July 15 - Aug 16 | Administrator/Dept Heads/Finance Director |
| 4 Budget Request Deadline | Aug 9 | Department Heads/Finance Director |
| 5 Preliminary Budget Presentation to Executive Committee | Sept 4 | Administrator/Executive |
| 6 Preliminary Budget Presentation to County Board | Sept 16 | Administrator/County Board |
| 7 Executive Committee Recommendation to County Board | Oct 2 | Administrator/Executive |
| 8 Publish Budget Publication Per Statute 59.60 | Oct 7 | Finance Director |
| 9 County Board Meeting | Oct 21 | Administrator/County Board |
| 10 Public Hearing*** | Nov 4 - 6:00 pm | County Board |
| 11 Adoption of 2020 Budget | Nov 12 - 9:00 am | County Board |

*****The County Board may adopt the 2020 Budget after the close of the Public Hearing during the November 4th County Board meeting.**

Barron County Fund Structure

General Fund Departments

100-01 County Board
 100-02 Courts/Clerk of Court/Probate
 100-04 Administration
 100-04 Economic Dev Appropriation
 100-05 Medical Examiner
 100-06 County Clerk
 100-07 Technology
 100-08 Treasurer
 100-09 District Attorney
 100-10 Register of Deeds
 100-12 Land Services
 100-14 Maintenance
 100-15 Parks & Recreation
 100-15 Forestry
 100-16 Sheriff
 100-16 Emergency Management
 100-20 Veteran's Service Office
 100-23 Library Appropriations
 100-24 Appropriations
 100-25 Extension
 100-26 Housing Authority
 100-28 UW Barron County Campus
 100-31 Corporation Counsel

 101 Contingency
 301 Sick/Vacation Liability

Special Revenue Funds

201 Jail Assessments
 202 Barron County Sales Tax
 204 Maintenance of Dams
 206 CDBG Loan #1 1982
 208 CDBG Loan #2 2000
 210 Recycling Project
 211 Dept of Health & Human Services
 213 Child Support Agency
 216 ADRC
 220 Fleet Vehicles
 221 Recreation Deputy
 222 Animal Control Deputy
 231 Commission on Aging
 240 Wildlife Habitat
 241 Forestry Fund
 242 Snowmobile Trails
 244 ATV Trails
 801 Dog Licenses
 802 WI Fund Sanitary Systems
 803 Wildlife Damage

Debt Service Funds

302 Spillman Software - Sheriff
 303 State Trust Fund - WTE
 305 Honeywell HVAC Upgrades - Campus
 307 Justice Center Refunding Bonds - 2010B
 308 Justice Center Refunding Bonds - 2010C
 310 Electrical Generation Bonds - 2010A

Capital Projects Fund

401 Capital Improvement - CICOP

Proprietary Funds

701 Highway - Internal Service Fund
 703 Waste to Energy - Enterprise Fund
 705 Self-Funded Health Insurance Fund

Fiduciary Funds

808 DA Restitution
 810 Juvenile Restitution
 811 Treasurer's Agency Fund
 812 Payroll
 813 Property Tax
 814 NR-135 Surety Bonds
 815 Unclaimed Funds
 816 Timber Sale Performance Bonds
 817 Cell Tower Surety

Barron County 2019 Glossary of Budget Terms

Appropriation

An authorization by the County Board which permits public officials to incur obligations against and make expenditures of resources for specific purposes. Appropriations are generally made for a fixed amount and are usually granted for a one-year period.

Adopted Budget

The budget approved by the County Board in November for the following fiscal year beginning January 1.

Balanced Budget

A financial plan in which operating (ongoing) expenditures or expenses do not exceed operating (ongoing) revenues over the long term. This means that fund balance may temporarily fund operating expenditures or expenses only if there is the certainty that subsequently received revenues will replenish the fund balance.

Bonds

A written promise to pay (debt) a specific sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

Budget

A plan of financial operation embodying an estimate of proposed expenditures and revenues for a given fiscal year. It specifies the type and level of county services to be provided, while limiting, through the appropriation process, the amount of money that can be spent. The adopted budget determines the property tax levy. Budgets are adopted for the following fiscal year but can be modified through County Board or Executive Committee action.

Capital Improvement Capital Outlay Plan (CICOP)

A short-range plan, usually 5 years, which identifies capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan. Reviewed and updated annually, the plan assists in budgeting and financing decisions. Most funding for capital improvements comes from tax levy.

Capital Projects Fund

Fund to account for the purchase or construction of major capital projects which are not financed by proprietary funds.

Carry Over Funds

Funds budgeted but unexpended during a budget year for a specific project that are brought forward into the next year. Carry Over Funds are approved by the County Administrator.

CDBG

Community Development Block Grant

Contingency Fund

A fund used to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

Debt

An amount owed to an organization for money borrowed. Common types are promissory notes or bonds.

Debt Service

Payment of interest, principal, and related costs to holders of a government's debt instruments.

Debt Service Fund

Fund for accumulation of and the payment of general long-term debt principal and interest.

Donation

Donations represent funds, memorials, gifts, or other assets received by Barron County departments, from a non-governmental source

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed primarily through user charges; or where the governing body has decided the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy management control, accountability, or other purposes. The Barron County Incinerator is an enterprise fund.

Equalized Property Valuation

The State of Wisconsin's estimate of the current market value of property. Equalized value is used to apportion property tax levies in each taxation district.

Expenditure

The use of a financial resource for current operating expenses, debt service or a capital project.

Fiscal Year

Twelve month period to which the annual operating budget applies. Barron County uses a January 1 to December 31 calendar year as its fiscal year.

Fund

A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The difference between fund assets and fund liabilities.

- * **Nonspendable**-Amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact.
- * **Restricted**-Amounts are restricted by external parties or laws/regulations of other governments or restricted by law through constitutional provisions or enabling legislation.
- * **Committed**-Amounts that can only be used for a specific purpose pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.
- * **Assigned**-Amounts constrained by the government's intent to be used for specific purposes that are neither restricted nor committed.
- * **Unassigned**-A residual classification for the General Fund. The total fund balance less amounts categorized as nonspendable, restricted, committed, or assigned.

General Fund

The General Operating Fund of the County used to account for all financial transactions except those required to be accounted for in another fund.

General Fund Balance Applied

Financing method which reduces both the General Fund balance and the tax levy required by applying General Fund resources to offset expenses within a given budget year.

Grant

Grants are non-repayable funds disbursed by one party, often a government department, corporation, foundation or trust. In order to receive a grant, some form of "Grant Writing" often referred to an application is required. Most grants are made to fund a specific project and require some level of compliance or reporting.

Indirect Cost Allocation Plan

A methodology that allocates the allowable costs of central service departments to grantee departments or programs. Its purpose is to determine the full cost of a program to maximize federal reimbursements. Central services departments are those that generally provide services to other county departments such as Finance, Maintenance, and IT. Grantee departments are those that provide services directly to the public.

Intergovernmental Revenues

A category of revenue that represents funds received from other governmental units for services provided by the county.

Internal Service Fund

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the county, or to other governmental units, on a cost-reimbursement basis. The Highway Department is an Internal Service Fund.

Mill Rate

The amount of taxes levied for each \$1,000 (mill) of equalized property valuation. For example, a tax levy budget of \$2.5 million with a property tax base of \$1 billion (equalized value of all taxable property) would generate a levy rate of \$2.50 per \$1,000 of equalized value. On a house valued at \$100,000, the property tax would equal \$250 ($\$100 \times \2.50).

Non-Departmental

A grouping of revenues and expenditures that is not under the direction of any county department.

Operating Expense

General term for expenses incurred for all the activities of the organization

Operating Budget

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. Essential for sound financial management.

Other Financing Sources

Funds received from general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

Other Financing Uses

Funds used for operating transfers out. Such amounts are classified separately from expenditures.

Proprietary Funds

The category of funds used to account for ongoing activities similar to those also found in the private sector. Includes Enterprise and Internal Service Funds.

Revenue

Income earned from services performed or merchandise sold (as distinct from support or contributed income).

Shared Revenue

Distribution of state funds to municipalities and counties of unrestricted aid. Its policy goals are property tax relief and equalization of revenue raising ability among local governments.

Special Revenue Fund

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.

Tax Levy

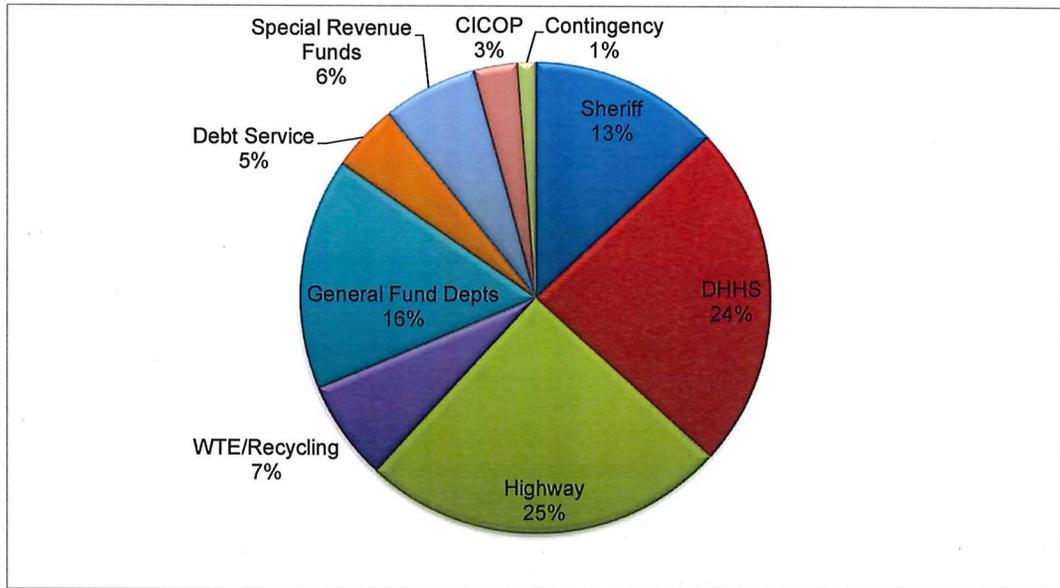
The total amount to be raised by general property taxes for the purposes stated in the budget to support County activities. Property taxes are levied in the current year for subsequent year appropriations.

TID

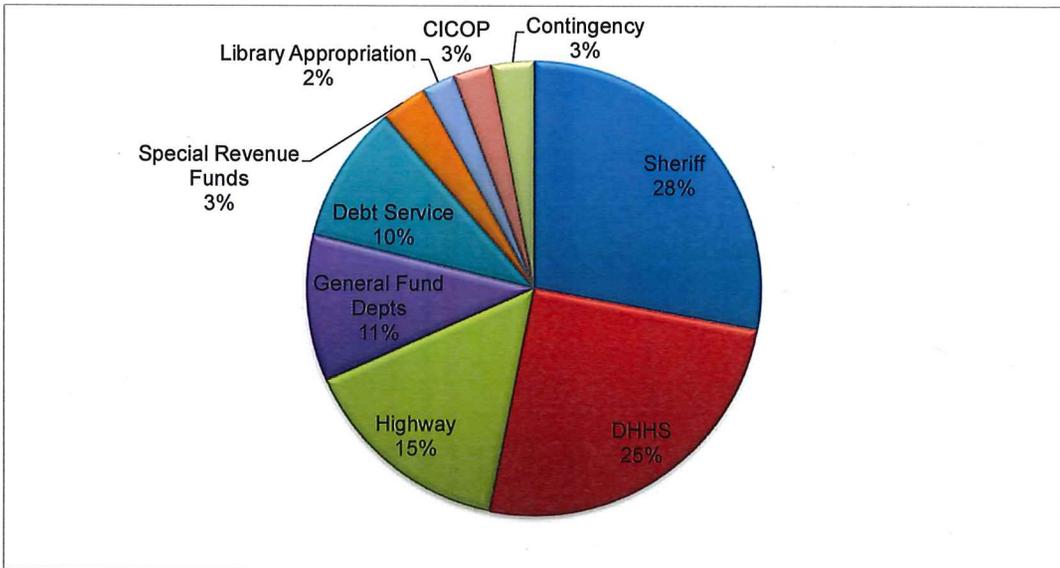
Tax Incremental District refers to a geographic area established by resolution of a local legislative body according to the provisions of Chapter 66.86 of the Wisconsin Statutes. This section of the statutes, referred to as the "Tax Increment Law" provides a means for financing improvements through the increase in the equalized value of the district. Because taxes on this incremental increase in value are dedicated to paying improvements, general property taxes are not apportioned to the incremental increase.

2020 Budget at a Glance

| Department | Proposed Budget |
|-----------------------|-----------------|
| Sheriff | \$ 8,699,332 |
| DHHS | \$ 15,803,308 |
| Highway | \$ 16,778,252 |
| WTE/Recycling | \$ 4,574,700 |
| General Fund Depts | \$ 10,603,291 |
| Debt Service | \$ 3,076,202 |
| Special Revenue Funds | \$ 4,369,965 |
| CICOP | \$ 2,017,700 |
| Contingency | \$ 824,066 |
| | \$ 66,746,816 |



| Department | Tax Levy |
|-------------------------|----------------|
| Sheriff | \$ 7,625,308 |
| DHHS | \$ 6,878,085 |
| Highway | \$ 4,152,899 |
| General Fund Depts | \$ 2,852,047 |
| Debt Service | \$ 2,676,537 |
| Special Revenue Funds | \$ 894,240 |
| Library Appropriation | \$ 649,702 |
| CICOP | \$ 749,000 |
| Contingency | \$ 824,066 |
| Less Sales Tax/Fund Bal | \$ (5,346,600) |
| | \$ 21,955,284 |



Barron County
2020 Comparative Statement of County Tax Rates and Levies

| Levy Year | Budget Year | Net New Construction | Equalized Valuation (Reduced by TID) | County Tax Levy | County Mill Rate | Levy % Increase | General Fund F/B Applied | Applied Sales Tax |
|-----------|-------------|----------------------|--------------------------------------|-----------------|------------------|-----------------|--------------------------|-------------------|
| 2005 | 2006 | 2.80% | \$ 3,300,779,800 | \$ 14,590,342 | \$ 4.57 | 6.20% | \$ 153,318 | \$ 3,739,184 |
| 2006 | 2007 | 2.77% | \$ 3,609,267,600 | \$ 15,448,538 | \$ 4.33 | 3.38% | \$ 231,023 | \$ 3,301,471 |
| 2007 | 2008 | 2.56% | \$ 3,876,173,100 | \$ 16,066,715 | \$ 4.19 | 4.00% | \$ 30,508 | \$ 3,450,000 |
| 2008 | 2009 | 1.95% | \$ 3,870,708,200 | \$ 16,497,625 | \$ 4.31 | 2.68% | \$ - | \$ 3,530,000 |
| 2009 | 2010 | 0.76% | \$ 3,838,832,400 | \$ 16,889,289 | \$ 4.45 | 2.37% | \$ 375,381 | \$ 3,390,000 |
| 2010 | 2011 | 0.70% | \$ 3,622,128,900 | \$ 17,227,317 | \$ 4.81 | 2.00% | \$ 330,460 | \$ 3,124,000 |
| 2011 | 2012 | 0.76% | \$ 3,621,055,800 | \$ 17,571,099 | \$ 4.92 | 2.00% | \$ 1,234,000 | \$ 3,026,000 |
| 2012 | 2013 | 0.92% | \$ 3,515,905,200 | \$ 17,747,703 | \$ 5.27 | 1.01% | \$ 115,000 | \$ 3,235,000 |
| 2013 | 2014 | 2.28% | \$ 3,515,102,200 | \$ 18,152,552 | \$ 5.23 | 2.28% | \$ 230,000 | \$ 3,600,000 |
| 2014 | 2015 | 0.94% | \$ 3,660,418,400 | \$ 19,174,143 | \$ 5.29 | 5.63% | \$ - | \$ 3,885,000 |
| 2015 | 2016 | 2.25% | \$ 3,777,126,100 | \$ 19,569,260 | \$ 5.24 | 2.06% | \$ 450,500 | \$ 4,417,600 |
| 2016 | 2017 | 1.38% | \$ 3,903,167,200 | \$ 20,210,095 | \$ 5.24 | 3.27% | \$ 500,000 | \$ 4,625,000 |
| 2017 | 2018 | 1.49% | \$ 4,024,616,900 | \$ 20,916,813 | \$ 5.25 | 3.50% | \$ 638,000 | \$ 4,500,000 |
| 2018 | 2019 | 1.26% | \$ 4,210,936,100 | \$ 21,315,394 | \$ 5.12 | 1.91% | \$ 650,000 | \$ 4,481,000 |
| 2019 | 2020 | 1.20% | \$ 4,404,065,500 | \$ 21,955,284 | \$ 5.05 | 3.00% | \$ 650,000 | \$ 4,631,600 |

SUMMARY OF 2020 PROPOSED BUDGET FOR BARRON COUNTY

Pursuant to Sec. 65.90 of the Wisconsin Statutes, notice is hereby given that a public hearing on the proposed 2020 Budget for Barron County will be held in the Veteran's Memorial Auditorium, at the Government Center at 335 E Monroe Ave, Barron Wisconsin at 6:00 pm on Monday, November 4, 2019.

A detailed account of the proposed budget may be viewed at the Barron County Administrator's Office Monday-Friday 8:00 am to 4:00 pm.

The following is a summary of the proposed budget for all fund types of the County.

| GENERAL FUND | 2019 Budgeted | 2020 Proposed | % Change |
|--|--------------------------|--------------------------|---------------------|
| EXPENDITURES AND OTHER SOURCES: | | | |
| Expenditures: | | | |
| General Government | \$ 6,990,219 | \$ 7,327,297 | |
| Public Safety | \$ 8,244,382 | \$ 8,473,178 | |
| Health & Human Services | \$ 215,322 | \$ 219,404 | |
| Culture, Recreation & Education | \$ 1,328,819 | \$ 1,383,998 | |
| Conservation & Development | \$ 1,192,442 | \$ 1,292,427 | |
| Transfers to Debt Service Fund | \$ 324,000 | \$ 379,665 | |
| Contingencies | \$ 920,000 | \$ 824,066 | |
| B1 Charitable & Penal Chgs from State | | \$ - | |
| TOTAL EXPENDITURES & OTHER USES | \$ 19,215,184 | \$ 19,900,035 | 3.56% |
| REVENUES AND OTHER SOURCES: | | | |
| Revenues: | | | |
| Property Tax Levy | \$ 6,594,894 | \$ 6,460,769 | |
| Other Taxes | \$ 579,120 | \$ 580,620 | |
| Intergovernmental | \$ 3,307,058 | \$ 3,480,422 | |
| Licenses & Permits | \$ 190,000 | \$ 195,000 | |
| Fines, Forfeits & Penalties | \$ 138,200 | \$ 133,200 | |
| Public Charges for Services | \$ 1,240,640 | \$ 1,311,970 | |
| Miscellaneous | \$ 928,810 | \$ 1,265,671 | |
| Uses of Available Funds: | | | |
| Sales Tax Applied-Current | \$ 3,600,000 | \$ 3,700,000 | |
| Sales Tax Applied-Prior Year | \$ 881,000 | \$ 931,600 | |
| Out of County Prisoner Revenue - Prior Yr | \$ 424,000 | \$ 479,665 | |
| Fund Balance Applied | \$ 650,000 | \$ 650,000 | |
| Use of Assigned Fund Balance | \$ 681,462 | \$ 711,118 | |
| Total Revenues & Other Sources | \$ 19,215,184 | \$ 19,900,035 | 3.56% |
| Estimated Fund Balance December 31: | | | |
| | 2018 Actual | 2019 Projected | |
| Committed/Assigned/Nonspendable | \$ 10,176,009 | \$ 9,547,694 | |
| Unassigned | \$ 8,586,392 | \$ 9,719,705 | |
| Total Fund Balance 12/31 | \$ 18,762,401 | \$ 19,267,399 | |

SUMMARY OF 2020 PROPOSED BUDGET FOR BARRON COUNTY - Continued

| ALL GOVERNMENTAL FUNDS COMBINED | Estimated Fund Balance 1/1/2020 | Total Revenues/ Other Sources | Total Expenditures/ Other Uses | Estimated Fund Balance 12/31/2020 | 2020 Property Tax Levy | 2019 Property Tax Levy |
|--|--|--|---|--|---------------------------------------|---------------------------------------|
| General Fund | \$ 19,267,399 | \$ 19,900,035 | \$ 19,900,035 | \$ 19,267,399 | \$ 6,460,769 | \$ 6,594,894 |
| Special Revenue Funds | \$ 4,733,415 | \$ 21,323,186 | \$ 21,323,186 | \$ 4,733,415 | \$ 7,936,079 | \$ 7,018,453 |
| Debt Service | \$ 10,457 | \$ 3,076,202 | \$ 3,076,202 | \$ 10,457 | \$ 2,676,537 | \$ 2,677,718 |
| Capital Projects | \$ 1,974,895 | \$ 729,000 | \$ 1,997,700 | \$ 706,195 | \$ 729,000 | \$ 871,430 |
| Internal Service Funds: | | | | | | |
| Highway Department | \$ 10,614,002 | \$ 16,778,252 | \$ 16,778,252 | \$ 10,614,002 | \$ 4,152,899 | \$ 4,152,899 |
| Proprietary Fund: | | | | | | |
| Waste-to-Energy Facility | \$ 409,840 | \$ 3,671,441 | \$ 3,671,441 | \$ 409,840 | \$ - | \$ - |
| | <u>\$ 37,010,008</u> | <u>\$ 65,478,116</u> | <u>\$ 66,746,816</u> | <u>\$ 35,741,308</u> | <u>\$ 21,955,284</u> | <u>\$ 21,315,394</u> |

| | 2018 Budget | 2019 Budget | 2020 Proposed | Percentage Change |
|---|--------------------|--------------------|----------------------|------------------------------|
| Valuation | \$ 4,024,616,900 | \$ 4,210,936,100 | \$ 4,404,065,500 | 4.59% |
| County Tax Levy | \$ 20,916,813 | \$ 21,315,394 | \$ 21,955,284 | 3.00% |
| Mill Rate (Taxes per \$1,000 Valuation) | | | | |
| Debt Service | \$ 0.66 | \$ 0.64 | \$ 0.61 | -4.69% |
| Library Service | \$ 0.19 | \$ 0.19 | \$ 0.21 | 10.53% |
| Operating | \$ 4.40 | \$ 4.29 | \$ 4.23 | -1.40% |
| Total | <u>\$ 5.25</u> | <u>\$ 5.12</u> | <u>\$ 5.05</u> | |

****RECYCLING SPECIAL CHARGE:**

\$24.00

\$24.00

\$28.00

**All Municipalities except Town & City of Rice Lake & Village of New Auburn - Improved Parcels Only (per parcel charge)

The 2020 Budget includes new positions in DHHS (3) as well as position upgrades in Maintenance (1), Land Services (2), and Child Support (1).

Published October 9, 2019

Section 65.90(3)

Jeffrey S. French,

Barron County Administrator

BARRON COUNTY 2020 BUDGET - Summary Tax Allocation

Expenditures Less Revenues

| | | | | | |
|---|------------|------------|------------|------------|------------|
| Operation and Maintenance (General & Special Revenue Funds) | 22,547,983 | 23,402,327 | 25,600,516 | 24,934,988 | 24,914,988 |
| Debt Service Funds | 3,040,133 | 3,031,718 | 3,076,202 | 3,076,202 | 3,076,202 |
| Highway Fund | 3,899,600 | 4,152,899 | 4,152,899 | 4,152,899 | 4,152,899 |
| Contingency Fund | 1,285,000 | 920,000 | 1,196,566 | 824,066 | 824,066 |
| Capital Improvement Fund | 750,000 | 871,430 | 871,430 | 729,000 | 749,000 |

Total Expenditures

Less:

| | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|
| General Revenue (General fund) | 5,623,506 | 6,133,838 | 6,560,531 | 6,730,308 | 6,730,308 |
| County Sales Tax Revenue | 3,500,000 | 3,600,000 | 3,600,000 | 3,700,000 | 3,700,000 |
| Excess Sales Tax Revenue | 1,000,000 | 881,000 | 931,600 | 931,600 | 931,600 |
| Jail Assessment Fees - Offset JC Debt - Fund Balance Applied | 70,000 | 30,000 | 15,000 | 20,000 | 20,000 |
| Out of County Prisoner Rev - Offset JC Debt - Fund Balance Applied | 300,000 | 324,000 | 379,665 | 379,665 | 379,665 |
| General Fund Balance Applied - Incl W/C Assignment | 638,000 | 650,000 | 650,000 | 650,000 | 650,000 |

Total Revenues to be applied to levy

Allowable Levy per Levy Limit Worksheet

| | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| County Library | 496,617 | 529,560 | 623,351 | 623,351 | 623,351 |
| County Library - Out of County Payments | 28,986 | 26,298 | 26,351 | 26,351 | 26,351 |
| Total Levy per Levy Limit Worksheet (With Library) | 20,916,813 | 21,315,394 | 23,410,519 | 21,955,284 | 21,955,284 |

| | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|
| Total Dollar Change from Prior Year | 706,718 | 398,581 | 2,095,125 | 639,890 | 639,890 |
| Total Percentage Change from Prior Year | 3.50% | 1.91% | 9.83% | 3.00% | 3.00% |

Levy Limit Information

| | | | | | |
|---|------------------|----------------|------------------|----------------|----------------|
| Net New Construction | 1.491% | 1.255% | 1.198% | 1.198% | 1.198% |
| Net New Construction Plus Terminated TID | 272,086 | 232,434 | 254,291 | 254,291 | 254,291 |
| TID Adjustments per DOR/Personal Property Aid | 0 | (85,507) | (71,151) | (71,151) | (71,151) |
| Net New Construction After Adjustments | 272,086 | 146,927 | 183,140 | 183,140 | 183,140 |
| Total Maximum Allowable Levy | 21,562,254 | 21,699,266 | 22,012,397 | 22,012,397 | 22,012,397 |
| Actual Levy as adopted by County Board | 20,391,210 | 20,759,536 | 22,760,817 | 21,305,582 | 21,305,582 |
| (Over)/Under Maximum Allowable Levy | 1,171,044 | 939,730 | (748,420) | 706,815 | 706,815 |

| | | | | | |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|
| Equalized Valuation - Less TID | 4,024,616,900 | 4,210,936,100 | 4,404,065,500 | 4,404,065,500 | 4,404,065,500 |
| County Library Valuation | 2,811,113,400 | 2,963,295,500 | 3,092,343,200 | 3,092,343,200 | 3,092,343,200 |

Mill Rate Information

| | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|
| Debt Service Levy | 0.66 | 0.64 | 0.61 | 0.61 | 0.61 |
| County Library Levy - In County & Out of County Payments | 0.19 | 0.19 | 0.21 | 0.21 | 0.21 |
| County Operating Levy | 4.40 | 4.29 | 4.56 | 4.23 | 4.23 |
| Total County Mill Rate Levy | 5.25 | 5.12 | 5.38 | 5.05 | 5.05 |

Recycling Surcharge per Improved Parcel

| | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|
| Estimated # Improved Parcels | 18,516 | 18,580 | 18,677 | 18,677 | 18,677 |
| Recycling Surcharge (Excluding City/Town of Rice Lake & Vil New Auburn) | 444,384 | 445,920 | 522,956 | 522,956 | 522,956 |

Property Tax Levy by Fund - Supplement to the 2020 Budget

General Fund

| Expenditures | ADOPTED |
|--|--------------------------|
| General Government | 7,013,692 |
| Public Safety | 7,940,742 |
| Health & Human Services | 198,101 |
| Culture, Recreation & Education | 1,325,932 |
| Conservation & Development | 1,150,144 |
| B1 Charitable & Penal Charges from State | 0 |
| Less Library | (649,702) |
| | |
| Total G/F Expenditures - Excluding Library | <u><u>16,978,909</u></u> |
| | |
| Revenues | ADOPTED |
| Taxes | 580,620 |
| Inter-governmental Revenues | 3,413,422 |
| Licenses & Permits | 285,000 |
| Fines, Forfeitures & Penalties | 133,200 |
| Public Charges for Services | 1,099,770 |
| Miscellaneous Revenues | 1,218,296 |
| Sales Tax from Special Revenue Fund | 3,700,000 |
| Application of Excess Sales Tax Revenue | 931,600 |
| | |
| Total Revenues | <u><u>11,361,908</u></u> |
| | |
| Fund Balance Applied | <u><u>650,000</u></u> |
| | |
| Total Revenues & F/B Applied | <u><u>12,011,908</u></u> |
| | |
| General Tax Levy excluding Library | <u><u>4,967,001</u></u> |
| | |
| Total General Fund Tax Levy - Including Library | <u><u>5,616,703</u></u> |

Special Revenue/Contingency/Internal Service/Capital Projects Funds

| Fund | ADOPTED |
|---|--------------------------|
| 101 Contingency Fund Tax Levy | 824,066 |
| 204 Maintenance of Dams | 108,788 |
| 211 Health & Human Services | 6,878,085 |
| 213 Child Support | 161,034 |
| 216 ADRC | 148,827 |
| 220 Fleet Vehicle | 22,000 |
| 221 Recreation Officer | 69,268 |
| 222 Animal Control | 94,486 |
| 231 Aging | 453,591 |
| 404 Capital Projects Funds | 749,000 |
| 701 Highway & Bridges | 4,152,899 |
| Sub-Total | <u><u>13,662,044</u></u> |
| | |
| Total Operating Levy Taxes | <u><u>19,278,747</u></u> |
| | |
| <u>Debt Service - Expenditures</u> | |
| | ADOPTED |
| 302 GO Spillman Software - Sheriff | 422,307 |
| 303 GO State Trust Fund - WTE | 111,362 |
| 305 Honeywell HVAC Upgrade - UWBC Campus | 658,170 |
| 307 Bond 12/16/01 Justice Center '21 | 749,175 |
| 308 Bond #2 Justice Center | 865,638 |
| 310 Electrical Generation Bonds 2010A | 269,550 |
| Total | <u><u>3,076,202</u></u> |
| | |
| Debt Service - Revenues & F/B Applied | |
| 307 Jail Assessments Used to Offset Justice Center Debt | 20,000 |
| 307 Out of County Prisoner Revenue Used to Offset JC Debt | 379,665 |
| Total Revenues | <u><u>399,665</u></u> |
| | |
| Net Debt Levy | <u><u>2,676,537</u></u> |
| Total Levy | <u><u>21,955,284</u></u> |

Barron County 2020 Budget Worksheet - Revenues

Column Descriptions:

- | | |
|--|---|
| <ul style="list-style-type: none"> 1. 2017 Actual Revenues 2. 2018 Actual Revenues 3. 2019 Estimated Revenues 4. 2019 Budget as Originally Adopted | <ul style="list-style-type: none"> 5. 2020 Total Estimated Revenues 6. 2020 Estimated Revenues to Offset Property Tax Levy 7. 2020 Executive Committee Recommendations to the County Board 8. 2020 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 2017 | Revenues 2018 | Estimated Total 2019 | Budget Adopted 2019 | Budget Request 2020 | Levy Request 2020 | Executive Recommends 2020 | Budget Adopted 2020 |
| | TAXES | | | | | | | | |
| 08-41111 | Ag Use Penalty | 5,561 | 5,146 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 08-41113 | Omitted Tax | - | 15,226 | - | - | - | - | - | - |
| 00-41120 | Payment in Lieu of Taxes | 7,278 | 7,726 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 00-41140 | Managed Forest Tax From Districts | 9,953 | 37,273 | 36,767 | 36,000 | 36,000 | 36,000 | 36,000 | 36,000 |
| 00-41150 | Forest Crop Tax from Districts | 19,608 | 7,608 | 15,000 | 15,000 | 7,500 | 7,500 | 7,500 | 7,500 |
| 00-41220 | Retained Sales Tax | 124 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| 10-41230 | Real Estate Transfer Fees | 130,466 | 128,069 | 116,000 | 116,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| 08-41800 | Interest on Taxes | 435,537 | 306,900 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| | Total Taxes | 608,526 | 508,068 | 579,887 | 579,120 | 580,620 | 580,620 | 580,620 | 580,620 |
| | INTERGOVERNMENTAL REVENUES | | | | | | | | |
| 00-42422 | State Exempt Computer Aid | 32,170 | 32,643 | 33,433 | 30,000 | 32,000 | 32,000 | 32,000 | 32,000 |
| 00-42425 | Personal Property Aid - New in 2019 | - | - | 85,507 | 71,151 | 71,151 | 71,151 | 71,151 | 71,151 |
| 16-43210 | Federal Forfeitures | 76,651 | 18,020 | - | - | - | - | - | - |
| 00-43211 | Indirect Cost Reimburse from Depts | 1,210,325 | 1,236,939 | 1,284,850 | 1,284,850 | 1,408,915 | 1,408,915 | 1,408,915 | 1,408,915 |
| 00-43256 | State Aid Food Pantry | 7,270 | 6,337 | - | - | - | - | - | - |
| 00-43410 | Shared Taxes from State | 1,220,573 | 1,220,231 | 1,215,000 | 1,215,000 | 1,222,000 | 1,222,000 | 1,222,000 | 1,222,000 |
| 09-43520 | State Aid - Crime Victim/Witness | 42,453 | 40,569 | 41,000 | 41,000 | 43,000 | 43,000 | 43,000 | 43,000 |
| 16-43523 | State Aid - Police Instruction | 7,840 | 8,000 | 8,800 | 8,800 | 8,800 | 8,800 | 8,800 | 8,800 |
| 16-43524 | State Aid - School Resource Grant | 10,000 | 10,000 | 10,000 | 10,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 16-43527-019 | State Aid - EMA/EPCRA/HAZMAT | 102,143 | 42,768 | 68,000 | 68,000 | 68,000 | 68,000 | 68,000 | 68,000 |
| 12-43528 | State Aid - Soil & Water Salaries | 112,849 | 120,822 | 123,651 | 123,651 | 131,582 | 131,582 | 131,582 | 131,582 |
| 16-43538 | State Aid - Sheriff's Dept | 55,625 | 48,295 | 38,420 | - | - | - | - | - |
| 02-43543 | State Aid - Circuit Court | 245,974 | 247,867 | 245,000 | 245,000 | 306,624 | 306,624 | 306,624 | 306,624 |
| 20-43562 | State Aid - Veterans' Service | 13,173 | 17,677 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 |
| 12-43574 | State Aid - Land Info - Surveyor C/O | 77,080 | 77,880 | 77,000 | 77,000 | 67,000 | - | 67,000 | 67,000 |
| 12-43599 | State Aid - Land and Water Plan | 39,000 | 73,461 | 106,750 | 106,750 | 94,850 | 94,850 | 94,850 | 94,850 |
| | Total Intergovernmental Revenue | 3,253,125 | 3,201,507 | 3,348,911 | 3,292,702 | 3,480,422 | 3,413,422 | 3,480,422 | 3,480,422 |

| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|---|--|------------------|------------------|-------------------------|------------------------|------------------------|----------------------|---------------------------------|---------------------------|
| A/C # | REVENUES Account Description | Revenues 2017 | Revenues 2018 | Estimated Total 2019 | Budget Adopted 2019 | Budget Request 2020 | Levy Request 2020 | Executive Recommends 2020 | Budget Adopted 2020 |
| LICENSES & PERMITS | | | | | | | | | |
| 12-44410 | Zoning Fees & Permits | 282,535 | 206,795 | 190,000 | 190,000 | 195,000 | 195,000 | 195,000 | 195,000 |
| 12-44500 | NR-135 Annual Permits | - | 88,890 | 10,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 |
| Total Licenses & Permits | | 282,535 | 295,685 | 200,000 | 280,000 | 285,000 | 285,000 | 285,000 | 285,000 |
| FINES, FORFEITURES & PENALTIES | | | | | | | | | |
| 12-45000 | Land Services Forfeitures | - | 1,500 | 2,250 | - | - | - | - | - |
| 02-45110 | County Ordinance Forfeitures | 64,932 | 71,593 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| 08-45111 | NSF Check Forfeitures | 300 | 185 | 200 | 200 | 200 | 200 | 200 | 200 |
| 02-45120 | Penal Fines for County | 58,276 | 54,318 | 60,000 | 60,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| 02-45121 | 10% DA Restitution Surcharge | 8,325 | 10,437 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 16-45190 | Sheriff Drug Asset Forfeitures C/O | 18,647 | 32,457 | 1,244 | - | - | - | - | - |
| Total Fines, Forfeitures & Penalties | | 150,480 | 170,490 | 141,694 | 138,200 | 133,200 | 133,200 | 133,200 | 133,200 |
| PUBLIC CHARGES FOR SERVICES | | | | | | | | | |
| 02-45140 | Circuit Court Fees & Costs | 112,382 | 121,414 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| 02-45141 | Witness Fee Reimbursements | 35 | - | 32 | - | - | - | - | - |
| 02-45142 | Circuit Court Psychiatric Fees | 3,365 | 4,990 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 02-45143 | Circuit Court Mediation Fees | 1,982 | 3,343 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 02-45160 | Receipting & Disbursing Fees | 660 | 50 | 114 | - | 120 | 120 | 120 | 120 |
| 16-45220 | DOR Tax Intercept | 22,493 | 19,372 | 8,348 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 06-46110 | County Clerk Fees | 10,115 | 8,765 | 9,000 | 9,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 10-46120 | ROD On-line Access Fees | 50,648 | 56,739 | 55,000 | 55,000 | 68,000 | 68,000 | 68,000 | 68,000 |
| 06-46125 | SVRS Support - (Chg to Mun. Voting) | 13,730 | 14,183 | 13,000 | 13,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 10-46130 | Register of Deeds Fees | 173,339 | 171,673 | 165,000 | 165,000 | 165,000 | 165,000 | 165,000 | 165,000 |
| 12-46135 | Land Information - Surveyor C/O | 75,288 | 76,446 | 74,000 | 74,000 | 74,000 | - | 74,000 | 74,000 |
| 09-46147 | District Attorney Diversion Court Fees | 2,050 | 1,650 | 1,150 | 1,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 02-46150 | Register in Probate Fees | 12,415 | 19,735 | 12,000 | 12,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| 02-46151 | Guardian at Litem Chg for Services | 105,370 | 108,908 | 106,000 | 106,000 | 117,700 | 117,700 | 117,700 | 117,700 |
| 02-46153 | Attorney Fee Revenue | 28,801 | 35,704 | 32,750 | 32,750 | 34,100 | 34,100 | 34,100 | 34,100 |
| 04-46191 | Copy Machine Revenue - Admin | 18,240 | 17,225 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 09-46191 | Copy Machine Revenue - Dist Atty | 4,922 | 5,334 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 16-46210 | Sheriff Fees - Process Service Fee | 56,371 | 56,505 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| 16-46211 | Sheriff Fees | 15,060 | 79,909 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 16-46215 | Project Lifesaver Fees C/O | 90 | 870 | 250 | - | - | - | - | - |
| 16-46220 | Huber Law Revenue | 64,705 | 81,354 | 65,000 | 65,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 16-46222 | Booking Fee | 2,704 | 2,572 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 16-46224 | Daily Fee for Sentenced Inmates | 40,481 | 39,936 | 30,000 | 30,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 16-46226 | Jail Nurse Fee | 1,463 | 1,595 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 16-46240 | Out of Co Prisoner Rev - Acct 59230 | 424,121 | 479,665 | 424,000 | 424,000 | 479,665 | - | 479,665 | 479,665 |
| 12-46320 | Rural Address Numbers C/O | 10,530 | 12,395 | 9,500 | 9,500 | 11,000 | - | 11,000 | 11,000 |
| 05-46540 | Cremation/Disintern/Death Cert Fees | 61,240 | 61,895 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 15-46720 | Park Fees - Shelter Fees | 422 | 665 | 750 | 750 | 750 | 750 | 750 | 750 |
| 15-46720-250 | Park Fees - Veteran's Park | 22,908 | 20,616 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 |
| 15-46720-251 | Park Fees - Waldo Carlson | 32,299 | 38,685 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |

| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|--|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| REVENUES | | Revenues | Revenues | Estimated | Budget | Budget | Levy Request | Executive | Budget |
| A/C # | Account Description | 2017 | 2018 | Total 2019 | Adopted 2019 | Request 2020 | 2020 | Recommends | Adopted |
| | | | | | | | | 2020 | 2020 |
| 15-46720-252 | Park Fees - Southworth | 28,269 | 29,893 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 |
| 15-46720-259 | Waldo Carlson Boat Landing Fees C/O | 7,122 | 8,430 | 5,000 | 5,000 | 5,700 | - | 5,700 | 5,700 |
| 25-46771 | Extension - Pesticide C/O | 1,750 | 1,505 | 1,680 | 1,680 | 1,000 | - | 1,000 | 1,000 |
| 25-46773 | Extension - 4-H C/O | 682 | 258 | 640 | 300 | 500 | - | 500 | 500 |
| 25-46775 | Extension - Family Living C/O | 5,925 | 2,765 | 32,000 | 3,200 | 2,000 | - | 2,000 | 2,000 |
| 25-46777 | Extension - Workshop Revenue C/O | 7,374 | 4,427 | 6,460 | 6,460 | 5,000 | - | 5,000 | 5,000 |
| 25-46778 | Extension - Postage Revenue | 2,929 | 5,122 | 5,000 | 5,000 | 3,600 | 3,600 | 3,600 | 3,600 |
| 15-46810 | County Forest Revenue | 416,781 | 171,337 | 150,000 | 150,000 | 160,000 | 160,000 | 160,000 | 160,000 |
| 12-46822 | Land Conservation Revenue | 169 | - | - | - | - | - | - | - |
| 12-46823 | NR-135 Review Fees | 9,600 | 20,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 12-46824 | LCD Seed Revenue C/O | 1,490 | 2,188 | 2,000 | 2,000 | 2,000 | - | 2,000 | 2,000 |
| 12-46826 | Land Serv Equipment Revenue C/O | 570 | 1,008 | 500 | 500 | 1,000 | - | 1,000 | 1,000 |
| 12-46827 | Tree Program Revenue C/O | 9,782 | 11,450 | 13,711 | 12,000 | 12,000 | - | 12,000 | 12,000 |
| 12-47335 | Intergovt Revenue - Surveyor | - | - | 9,679 | - | 35,000 | 35,000 | 35,000 | 35,000 |
| 02-47361 | Family Court Counseling C/O | 10,840 | 10,500 | 11,000 | 11,000 | 8,000 | - | 8,000 | 8,000 |
| 02-47365 | Children in the Middle Rev C/O | 30 | - | - | - | - | - | - | - |
| Total Public Charges for Services | | 1,871,542 | 1,811,076 | 1,616,064 | 1,574,640 | 1,701,635 | 1,099,770 | 1,701,635 | 1,701,635 |

MISCELLANEOUS REVENUE

| | | | | | | | | | |
|----------|--|---------|---------|---------|---------|---------|---------|---------|---------|
| 08-47100 | Tax Collection Fees | 1,423 | 1,420 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| 07-47210 | Computer Center Revenue | 483 | 541 | - | - | - | - | - | - |
| 04-47401 | Vending Rev - Wellness Prog - C/O | 1,875 | 1,737 | 800 | 800 | 1,000 | - | 1,000 | 1,000 |
| 16-47404 | LE Canteen Rev - C/O | 71,950 | 189,549 | 45,500 | 45,500 | 45,500 | - | 45,500 | 45,500 |
| 20-47470 | Veteran's Revenue - Donations - C/O | 5,811 | 1,958 | 513 | - | - | - | - | - |
| 00-48000 | Miscellaneous General Revenue | 1,487 | 113 | - | - | - | - | - | - |
| 07-48001 | Electronic Auction Revenue | 40 | - | - | - | - | - | - | - |
| 02-48110 | Interest on Clerk of Court Collections | 12,456 | 19,813 | 10,573 | 10,000 | 12,500 | 12,500 | 12,500 | 12,500 |
| 08-48110 | Interest on Securities | 278,987 | 606,021 | 350,000 | 350,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| 12-48110 | Interest DATCP Watershed C/O | 118 | 302 | 233 | 200 | 500 | - | 500 | 500 |
| 25-48110 | Interest Ag Commission C/O | 492 | 1,098 | 800 | 800 | 375 | - | 375 | 375 |
| 00-48120 | Interest - Loans - WTE/Museum | 6,811 | 7,906 | 11,111 | 8,000 | 200 | 200 | 200 | 200 |
| 15-48120 | Interest - Snow Club Loans | 3,190 | 4,725 | 3,500 | 3,500 | 5,000 | 5,000 | 5,000 | 5,000 |
| 06-48130 | Clerk's Directory Revenue | 27 | 22 | - | 30 | 25 | 25 | 25 | 25 |
| 00-48210 | Land Rent | 720 | 720 | 720 | 720 | 720 | 720 | 720 | 720 |
| 14-48210 | County Building/Office Rents | 112,417 | 104,247 | 120,000 | 120,000 | 105,000 | 105,000 | 105,000 | 105,000 |
| 08-48309 | Treasurer's Statement Revenue | 825 | 621 | 600 | 600 | 600 | 600 | 600 | 600 |
| 08-48311 | Profit on Tax Deed Sales | 142,452 | 62,669 | 4,150 | - | - | - | - | - |
| 08-48313 | Tax Deed Fees | 32,263 | (2,958) | 5,000 | 5,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 16-48400 | Hazmat Reimbursement C/O | 27,466 | 22,728 | - | - | - | - | - | - |
| 00-48408 | Insurance Dividends - Non WC | 6,008 | 6,605 | - | - | - | - | - | - |
| 00-48410 | Insurance Dividends - WC - C/O | 174,328 | 9,879 | - | - | - | - | - | - |
| 00-48411 | Refund Prior Year Expense - Other | 3,814 | 325 | 2,103 | - | - | - | - | - |
| 00-48412 | Add'l Revenue of Prior Year | 2,434 | 5,280 | 71 | - | - | - | - | - |
| 16-48500 | Donations - School Resource Officer | 22,500 | 39,510 | 97,691 | 97,691 | 100,888 | 100,888 | 100,888 | 100,888 |
| 16-48510 | Donations - Tornado Relief | 40,000 | - | - | - | - | - | - | - |
| 16-48521 | Donations - K-9 C/O | - | 9,712 | 320 | - | - | - | - | - |

| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|------------------------------------|--------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|-------------------|-------------------|
| REVENUES | | Revenues | Revenues | Estimated | Budget | Budget | Levy Request | Executive | Budget |
| A/C # | Account Description | 2017 | 2018 | Total 2019 | Adopted 2019 | Request 2020 | 2020 | Recommends | Adopted |
| | | | | | | | | 2020 | 2020 |
| 16-48522 | Donations - Emergency Mgmt | 1,000 | 100 | 12,474 | - | - | - | - | - |
| 16-48527 | Donations - E-Dispatch C/O | 2,166 | 8,595 | 1,450 | - | - | - | - | - |
| 15-48530 | Donations - Arland Rifle Range C/O | 204 | 69 | - | 50 | - | - | - | - |
| 25-48535 | Shop Matters Educational Prog C/O | - | 200 | - | - | - | - | - | - |
| 00-49220-701 | Indirect Cost Reimburse from Hwy | 205,193 | 201,209 | 186,369 | 186,369 | 230,167 | 230,167 | 230,167 | 230,167 |
| 00-49220-703 | Indirect Cost Reimburse from WTE | 75,545 | 67,855 | 91,650 | 91,650 | 190,375 | 190,375 | 190,375 | 190,375 |
| 31-49310 | Contribution from County Depts | - | 5,117 | 6,500 | 6,500 | 65,421 | 65,421 | 65,421 | 65,421 |
| 00-49400 | Sale of General Fixed Assets | 6,000 | - | - | - | - | - | - | - |
| Total Miscellaneous Revenue | | 1,240,483 | 1,377,688 | 953,528 | 928,810 | 1,265,671 | 1,218,296 | 1,265,671 | 1,265,671 |
| Total G/F | | 7,406,691 | 7,364,513 | 6,840,084 | 6,793,472 | 7,446,548 | 6,730,308 | 7,446,548 | 7,446,548 |
| CONTINGENCY FUND | | | | | | | | | |
| 101 | Contingency | 1,369,842 | 880,765 | 920,000 | 920,000 | 824,066 | 824,066 | 824,066 | 824,066 |
| Total Contingency Fund | | 1,369,842 | 880,765 | 920,000 | 920,000 | 824,066 | 824,066 | 824,066 | 824,066 |
| SPECIAL REVENUE FUNDS | | | | | | | | | |
| 201 | Jail Assessment Revenue | 46,142 | 41,461 | 30,000 | 30,000 | 20,000 | - | 20,000 | 20,000 |
| 202 | County Sales Tax Revenue | 4,379,739 | 4,599,920 | 4,481,000 | 4,481,000 | 4,631,600 | 4,631,600 | 4,631,600 | 4,631,600 |
| 204 | Maintenance of Dams-General | 84,740 | 57,267 | 56,474 | 56,474 | 108,274 | 108,274 | 108,274 | 108,274 |
| 204-438 | Maintenance of Dams-Beaver Dam | 9,735 | 9,725 | 1,550 | 1,550 | 1,900 | - | 1,900 | 1,900 |
| 204-473 | Maintenance of Dams-Rice Lake Dam | 22,120 | 22,145 | 35,271 | 35,271 | 22,919 | 514 | 22,919 | 22,919 |
| 206 | CDBG #1 - 1982 | 2,316 | 36,395 | 20,000 | 20,000 | 20,000 | - | 20,000 | 20,000 |
| 208 | CDBG #2 - 2000 | 2,076 | 30,052 | 30,000 | 30,000 | 30,000 | - | 30,000 | 30,000 |
| 210 | Recycling Program | 517,535 | 633,234 | 455,116 | 455,116 | 903,259 | - | 903,259 | 903,259 |
| 211 | DHHS - Adult Protective Services | 727,619 | 607,360 | 687,660 | 687,660 | 680,660 | 51,000 | 680,660 | 680,660 |
| 211 | DHHS - Children/Families/Youth Aids | 5,029,545 | 5,547,234 | 6,081,337 | 6,081,337 | 7,333,403 | 4,544,030 | 7,333,403 | 7,333,403 |
| 211 | DHHS - Board 51 Behavioral Health | 3,678,422 | 3,183,589 | 3,151,819 | 3,151,819 | 4,567,606 | 1,017,624 | 4,567,606 | 4,567,606 |
| 211 | DHHS - Public Health | 1,678,699 | 1,774,272 | 1,871,657 | 1,871,657 | 1,807,634 | 856,458 | 1,807,634 | 1,807,634 |
| 211 | DHHS - Income Maintenance | 1,588,359 | 1,449,963 | 1,422,999 | 1,422,999 | 1,414,005 | 408,973 | 1,414,005 | 1,414,005 |
| 213 | Child Support Revenue | 799,335 | 793,214 | 815,528 | 815,528 | 845,015 | 161,034 | 845,015 | 845,015 |
| 216 | Aging Disability Resource Ctr (ADRC) | 1,479,860 | 1,442,902 | 1,456,461 | 1,456,461 | 1,518,696 | 148,827 | 1,518,696 | 1,518,696 |
| 220 | Fleet Vehicle Account | 46,258 | 22,305 | 78,000 | 78,000 | 47,000 | 22,000 | 47,000 | 47,000 |
| 221 | Recreation Officer | 101,948 | 94,362 | 101,961 | 101,961 | 104,268 | 69,268 | 104,268 | 104,268 |
| 222 | Animal Control | 141,833 | 139,726 | 27,900 | 27,900 | 142,386 | 94,486 | 142,386 | 142,386 |
| 231 | Programs on Aging | 1,350,625 | 1,334,543 | 1,325,185 | 1,325,185 | 1,310,296 | 423,412 | 1,310,296 | 1,310,296 |
| 231-43566 | Elderly&Handicapped Transportation | 129,675 | 131,862 | 182,683 | 182,683 | 194,572 | 30,179 | 194,572 | 194,572 |
| 240 | Wildlife Habitat - Nickel an acre | 763 | 762 | 763 | 763 | 760 | - | 760 | 760 |
| 241 | State Aid Forestry | 13,361 | 8,379 | 11,839 | 654 | 11,000 | - | 11,000 | 11,000 |
| 242 | State Aid Snowmobile Trails | 63,349 | 132,855 | 92,910 | 92,910 | 90,990 | - | 90,990 | 90,990 |
| 243 | Co Forest Acquistion | - | 78,668 | - | - | - | - | - | - |
| 244 | State Aid ATV Trails | 204,790 | 342,954 | 183,259 | 183,259 | 88,043 | - | 88,043 | 88,043 |
| 301 | Accrued Vaca & Sick Leave | 25,000 | 583,048 | - | - | - | - | - | - |
| Total Special Revenue Funds | | 22,123,844 | 23,098,197 | 22,601,372 | 22,590,187 | 25,894,286 | 12,567,679 | 25,894,286 | 25,894,286 |

| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|--|---------------------------------------|-------------------|-------------------|-------------------------|------------------------|------------------------|----------------------|---------------------------------|---------------------------|
| A/C # | REVENUES Account Description | Revenues 2017 | Revenues 2018 | Estimated Total 2019 | Budget Adopted 2019 | Budget Request 2020 | Levy Request 2020 | Executive Recommends 2020 | Budget Adopted 2020 |
| DEBT SERVICE FUNDS | | | | | | | | | |
| 302 | GO Spillman Software - Sheriff | - | - | - | - | 422,307 | 422,307 | 422,307 | 422,307 |
| 303 | GO State Trust Fund - WTE | - | - | - | - | 111,362 | 111,362 | 111,362 | 111,362 |
| 305 | Honeywell HVAC Upgrade - Campus | 658,170 | 658,170 | 658,170 | 658,170 | 658,170 | 658,170 | 658,170 | 658,170 |
| 306 | Honeywell HVAC Upgrade - Govt Ctr | 491,667 | 491,667 | 491,667 | 491,667 | - | - | - | - |
| 307 | Judicial Center Bonds Series 2010B | 734,720 | 762,220 | 746,450 | 746,450 | 749,175 | 749,175 | 749,175 | 749,175 |
| 308 | Judicial Center Bonds Series 2010C | 723,107 | 854,606 | 865,981 | 865,981 | 865,638 | 865,638 | 865,638 | 865,638 |
| 310 | Electrical Gen Bonds Series 2010A | - | 273,470 | 269,450 | 269,450 | 269,550 | 269,550 | 269,550 | 269,550 |
| | Total Debt Service Funds | 2,607,664 | 3,040,133 | 3,031,718 | 3,031,718 | 3,076,202 | 3,076,202 | 3,076,202 | 3,076,202 |
| CAPITAL PROJECT FUNDS | | | | | | | | | |
| 404 | Capital Projects - Tax Levy | 741,827 | 2,205,345 | 1,828,397 | 1,797,541 | 2,017,700 | 749,000 | 2,017,700 | 2,017,700 |
| | Total Capital Project Fund | 741,827 | 2,205,345 | 1,828,397 | 1,797,541 | 2,017,700 | 749,000 | 2,017,700 | 2,017,700 |
| 701 INTERNAL SERVICE FUND - HIGHWAY | | | | | | | | | |
| 41110 | County Hwy Maint & Construction | 3,899,600 | 3,899,600 | 4,152,899 | 4,152,899 | 4,152,899 | 4,152,899 | 4,152,899 | 4,152,899 |
| 43221 | Federal Highway Aid | - | - | 900,000 | 900,000 | 900,000 | - | 900,000 | 900,000 |
| 43531 | State Transportation Aid (GTA) | 954,640 | 994,460 | 994,460 | 994,460 | 938,248 | - | 938,248 | 938,248 |
| 43533 | LRIP Admin | 7,537 | 7,537 | 7,537 | 7,537 | 7,500 | - | 7,500 | 7,500 |
| 43538 | STP & CHIP | 262,331 | 390,602 | - | - | - | - | - | - |
| 47230 | State Highway Maint & Const (RMA) | 1,941,527 | 2,058,136 | 1,884,270 | 1,884,270 | 2,026,355 | - | 2,026,355 | 2,026,355 |
| 47235 | Performance Based Maintenance | 237,584 | 257,900 | - | - | - | - | - | - |
| 47330-31 | Intergovernmental Chgs for Services | 3,437,247 | 3,858,298 | 3,478,736 | 3,478,736 | 3,574,450 | - | 3,574,450 | 3,574,450 |
| 47332 | County Aid Bridges - Town Share | 75,753 | 45,940 | 208,875 | 208,875 | 205,200 | - | 205,200 | 205,200 |
| 48211-48411 | Miscellaneous Revenues | 251,439 | 4,595 | 141,500 | 141,500 | 12,000 | - | 12,000 | 12,000 |
| 48310 | Sale of Fixed Assets - Equipment | 190,041 | 182,702 | 65,000 | 100,000 | 100,000 | - | 100,000 | 100,000 |
| 48415, 20 | Frac Sand Rd Agrees/Except Maint | 1,355,917 | 553,314 | - | - | - | - | - | - |
| 48960,61 | Pit Revenue | 485,800 | 683,698 | 657,065 | 657,065 | 604,975 | - | 604,975 | 604,975 |
| 48970 | Bituminous Revenue | 2,650,701 | 1,896,466 | 2,519,700 | 2,519,700 | 2,446,625 | - | 2,446,625 | 2,446,625 |
| 49XXX | Tsf from Other Funds (G/F, Contingenc | 239,569 | 912,663 | 225,000 | 225,000 | 225,000 | - | 225,000 | 225,000 |
| 49997 | Previous Year Carry Over | - | - | - | - | - | - | - | - |
| 49999 | Surplus Funds Applied (from Hwy F/B) | - | - | 1,000,000 | 1,000,000 | 1,500,000 | - | 1,500,000 | 1,500,000 |
| 48961 | Pit Closure | 52,269 | - | 85,000 | 85,000 | 85,000 | - | 85,000 | 85,000 |
| | Total Internal Service Funds | 16,041,956 | 15,745,911 | 16,320,042 | 16,355,042 | 16,778,252 | 4,152,899 | 16,778,252 | 16,778,252 |

| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|-------------|--|-------------------|-------------------|-------------------------|------------------------|------------------------|----------------------|---------------------------------|---------------------------|
| A/C # | REVENUES Account Description | Revenues 2017 | Revenues 2018 | Estimated Total 2019 | Budget Adopted 2019 | Budget Request 2020 | Levy Request 2020 | Executive Recommends 2020 | Budget Adopted 2020 |
| 703 | ENTERPRISE FUND - WASTE TO ENERGY | | | | | | | | |
| 46430 | Steam Sales | 477,057 | 570,194 | 550,000 | 550,000 | 400,000 | - | 400,000 | 400,000 |
| 46431 | Electrical Sales | 301,823 | 157,472 | 229,000 | 229,000 | 228,000 | - | 228,000 | 228,000 |
| 46432 | Waste Haulers - In County | 1,500,621 | 1,549,614 | 1,550,000 | 1,550,000 | 1,650,000 | - | 1,650,000 | 1,650,000 |
| 46433 | Waste Haulers - Out of County | 955,209 | 1,002,111 | 950,000 | 950,000 | 1,070,000 | - | 1,070,000 | 1,070,000 |
| 46434 | Individuals - All | 310,494 | 277,286 | 240,000 | 240,000 | 240,000 | - | 240,000 | 240,000 |
| 46438 | Metal Sales | 77,276 | 49,950 | 40,000 | 40,000 | 35,000 | - | 35,000 | 35,000 |
| 48XXX | All other revenues | 40,653 | 23,692 | 22,000 | 22,000 | 25,000 | - | 25,000 | 25,000 |
| 48440 | Insurance Recoveries | 67,757 | - | - | - | - | - | - | - |
| 49210-49211 | Tsf from Other Funds | 282,564 | 548,174 | 44,450 | 44,450 | 34,550 | - | 34,550 | 34,550 |
| 49999 | Surplus Funds Applied | - | - | (69,732) | (69,732) | (11,109) | - | (11,109) | (11,109) |
| | Total Enterprise Fund | 4,013,454 | 4,178,494 | 3,555,718 | 3,555,718 | 3,671,441 | - | 3,671,441 | 3,671,441 |
| | EXPENDABLE TRUST FUNDS | | | | | | | | |
| 801 | Dog License | 25,512 | 23,835 | 27,000 | 27,000 | 26,500 | - | 26,500 | 26,500 |
| 802 | State Aid WI Fund Sanitary System | - | 13,250 | - | - | 12,000 | - | 12,000 | 12,000 |
| 803 | State Aid Wildlife Damage | 22,014 | 28,163 | 22,000 | 22,000 | 22,000 | - | 22,000 | 22,000 |
| | Total Expendable Trust Funds | 47,526 | 65,248 | 49,000 | 49,000 | 60,500 | - | 60,500 | 60,500 |
| | GRAND TOTAL REVENUES | 54,352,804 | 56,578,606 | 55,146,331 | 55,092,678 | 59,768,995 | 28,100,154 | 59,768,995 | 59,768,995 |

2020 Budget Worksheet - Expenditures

Column Descriptions:

1. 2017 Actual Expenditures
2. 2018 Actual Expenditures
3. Significant Budget Changes to the Adopted 2019 Budget.
4. 2019 Budget as Originally Adopted.
5. 2020 Budget Requests by Department.

6. 2020 Expenditures Not Funded by Property Tax Levy.
7. 2020 Expenditures Funded by Property Tax Levy
8. Budget Recommended by the Executive Committee to the Full County Board.
9. 2020 Budget Approved by Full County Board

| A/C # | EXPENDITURES Account Description | 1 | 2 | 3 | 4 | 5 | 6 | | 7 | 8 | 9 |
|--------------|---|----------------------|----------------------|-----------------------------------|------------------------|--------------------------|-----------------------------|----------------------|---------------------------------|---------------------------|---|
| | | Expenditures 2017 | Expenditures 2018 | Estimated Expenditures 2019 | Adopted Budget 2019 | Requested Budget 2020 | Funded By | | Executive Recommends 2020 | Budget Adopted 2020 | |
| | | | | | | | Non-Levy Request 2020 | Levy Request 2020 | | | |
| | GENERAL GOVERNMENT | | | | | | Assignd F/B | | | | |
| 01-51110 | County Board | 90,147 | 88,456 | 117,198 | 117,198 | 119,836 | 0 | 119,836 | 119,836 | 119,836 | |
| 01-51120 | HIPAA Compliance C/O | 0 | 15,115 | 7,385 | 14,885 | 9,445 | 6,945 | 2,500 | 9,445 | 9,445 | |
| 02-51210 | Circuit Court | 1,400,387 | 1,490,493 | 1,596,904 | 1,536,299 | 1,708,785 | 0 | 1,708,785 | 1,708,785 | 1,708,785 | |
| 01-51230 | Restorative Justice | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 0 | 50,000 | 50,000 | 50,000 | |
| 05-51270 | Medical Examiner | 144,608 | 128,588 | 129,479 | 129,479 | 145,810 | 0 | 145,810 | 145,810 | 145,810 | |
| 09-51310 | District Attorney | 328,612 | 335,026 | 353,451 | 345,710 | 355,246 | 0 | 355,246 | 355,246 | 355,246 | |
| 09-51315 | District Attorney - Crime Victim Witness | 81,820 | 88,898 | 88,177 | 88,177 | 91,334 | 0 | 91,334 | 91,334 | 91,334 | |
| 31-51320 | Corporation Counsel | 301,110 | 315,735 | 338,037 | 329,939 | 405,553 | 0 | 405,553 | 405,553 | 405,553 | |
| 02-51340 | Circuit Court - Family Court Counsel C/O | 20,110 | 20,000 | 37,865 | 38,695 | 39,908 | 29,908 | 10,000 | 39,908 | 39,908 | |
| 02-51350 | Circuit Court - Family Court Commish | 33,829 | 34,142 | 35,388 | 35,388 | 36,432 | 0 | 36,432 | 36,432 | 36,432 | |
| 04-51410 | County Administrator | 974,465 | 1,008,008 | 1,067,390 | 1,053,592 | 1,041,008 | 0 | 1,041,008 | 1,041,008 | 1,041,008 | |
| 04-51415 | Employee Recognition C/O | 3,663 | 6,212 | 10,116 | 10,603 | 14,036 | 7,036 | 7,000 | 14,036 | 14,036 | |
| 06-51420 | County Clerk | 156,401 | 162,567 | 167,900 | 167,900 | 173,212 | 0 | 173,212 | 173,212 | 173,212 | |
| 04-51425 | Workplace Safety C/O | 200 | 0 | 6,800 | 6,800 | 6,800 | 6,800 | 0 | 6,800 | 6,800 | |
| 04-51427 | Worker's Comp Dividend Adj C/O | 0 | 18,414 | 165,793 | 174,328 | 165,268 | 165,268 | 0 | 165,268 | 165,268 | |
| 04-51430 | Administration - Personnel Administration | 28,448 | 32,557 | 55,000 | 55,000 | 50,000 | 0 | 50,000 | 50,000 | 50,000 | |
| 04-51435 | Wellness Program - C/O | 1,048 | 1,259 | 8,555 | 8,202 | 8,667 | 8,667 | 0 | 8,667 | 8,667 | |
| 06-51440 | County Clerk - Elections | 18,735 | 80,893 | 70,000 | 70,000 | 93,650 | 0 | 93,650 | 93,650 | 93,650 | |
| 07-51450 | Technology Center | 590,355 | 615,733 | 669,971 | 659,985 | 691,982 | 0 | 691,982 | 691,982 | 691,982 | |
| 04-51460 | Administration - Copy Room | 22,983 | 19,685 | 28,000 | 28,000 | 28,000 | 0 | 28,000 | 28,000 | 28,000 | |
| 01-51510 | Independent Auditing | 43,465 | 38,215 | 65,000 | 65,000 | 70,000 | 0 | 70,000 | 70,000 | 70,000 | |
| 01-51512 | Special Account-Indirect Costs | 5,865 | 6,450 | 6,500 | 6,500 | 6,580 | 0 | 6,580 | 6,580 | 6,580 | |
| 08-51520 | County Treasurer | 245,187 | 251,859 | 273,544 | 271,988 | 278,462 | 0 | 278,462 | 278,462 | 278,462 | |
| 01-51540 | Property & Liability Insurance | 75,298 | 45,464 | 70,000 | 70,000 | 70,000 | 0 | 70,000 | 70,000 | 70,000 | |
| 14-51600 | Maintenance - Government Center | 429,790 | 477,020 | 510,684 | 502,479 | 525,093 | 0 | 525,093 | 525,093 | 525,093 | |
| 14-51610 | Maintenance - Justice Center | 352,008 | 305,028 | 434,056 | 432,824 | 480,600 | 0 | 480,600 | 480,600 | 480,600 | |
| 14-51630 | Maintenance - County Office Complex | 29,942 | 29,765 | 48,700 | 48,700 | 48,700 | 0 | 48,700 | 48,700 | 48,700 | |
| 14-51640 | Maintenance - Courthouse - East Wing | 15,189 | 15,841 | 16,000 | 16,000 | 16,000 | 0 | 16,000 | 16,000 | 16,000 | |
| 10-51710 | Register of Deeds | 264,671 | 241,157 | 284,493 | 282,029 | 291,932 | 0 | 291,932 | 291,932 | 291,932 | |
| 12-51715 | Land Info - State C/O | 70,908 | 79,007 | 21,449 | 21,449 | 32,563 | 32,563 | 0 | 32,563 | 32,563 | |
| 12-51715-291 | Land Info - Surveyor Equipment Reserve | 0 | 0 | 0 | 0 | 480 | 480 | 0 | 480 | 480 | |
| 12-51715-292 | Land Info - Education Grant C/O | 815 | 550 | 1,238 | 1,238 | 794 | 794 | 0 | 794 | 794 | |

| A/C # | EXPENDITURES Account Description | 1 | 2 | 3 | 4 | 5 | 6 | | 7 | 8 | 9 |
|---|--|----------------------|----------------------|-----------------------------------|------------------------|--------------------------|-----------------------------|----------------------|---------------------------------|---------------------------|------------------|
| | | Expenditures 2017 | Expenditures 2018 | Estimated Expenditures 2019 | Adopted Budget 2019 | Requested Budget 2020 | Funded By | | Executive Recommends 2020 | Budget Adopted 2020 | |
| | | | | | | | Non-Levy Request 2020 | Levy Request 2020 | | | |
| 12-51715-294 | Land Info - '18 Base Budget Grant C/O | 0 | 21,200 | 26,080 | 26,080 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12-51715-295 | Land Info - '18 Strategic Initiative Grant C/O | 0 | 50,000 | 25,000 | 25,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12-51715-296 | Land Info - '19 Base Budget Grant | 0 | 0 | 30,144 | 0 | 30,144 | 30,144 | 0 | 30,144 | 30,144 | 30,144 |
| 12-51715-297 | Land Info - '19 Strategic Init Grant C/O | 896 | 0 | 25,000 | 0 | 25,000 | 25,000 | 0 | 25,000 | 25,000 | 25,000 |
| 12-51715-298 | Land Info - '17 Base Budget Grant C/O | 25,835 | 245 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12-51715-299 | Land Info - '17 Strategic Init Grant C/O | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12-51720 | Land Info - County | 271,946 | 283,731 | 257,633 | 250,852 | 173,377 | 0 | 173,377 | 173,377 | 173,377 | 173,377 |
| 08-51790 | Treasurer - Tax Deed Expense | 46,483 | 91,867 | 32,400 | 32,400 | 32,600 | 0 | 32,600 | 32,600 | 32,600 | 32,600 |
| 00-51910 | Uncollectible Taxes | 1,199 | 963 | 5,000 | 5,000 | 10,000 | 0 | 10,000 | 10,000 | 10,000 | 10,000 |
| Total General Government | | 6,176,418 | 6,450,143 | 7,136,329 | 6,977,719 | 7,327,297 | 313,605 | 7,013,692 | 7,327,297 | 7,327,297 | 7,327,297 |
| PUBLIC SAFETY | | | | | | | | | | | |
| 16-52110 | Sheriff Department - Administration | 814,049 | 1,121,964 | 872,605 | 838,138 | 878,772 | 0 | 878,772 | 878,772 | 878,772 | 878,772 |
| 16-52110 | Sheriff Department - Drug Buy Money C/O | 25,679 | 15,000 | 162,244 | 158,462 | 145,593 | 145,593 | 0 | 145,593 | 145,593 | 145,593 |
| 16-52110 | Sheriff Department - Spillman Maint C/O | 0 | 0 | 0 | 45,000 | 90,000 | 45,000 | 45,000 | 90,000 | 90,000 | 90,000 |
| 16-52120 | Sheriff Department - Enforcement/Det/SRO | 2,379,560 | 2,531,482 | 2,585,052 | 2,558,015 | 2,665,335 | 0 | 2,665,335 | 2,665,335 | 2,665,335 | 2,665,335 |
| 16-52125 | Sheriff Department - Project Lifesaver C/O | 90 | 0 | 1,210 | 210 | 877 | 877 | 0 | 877 | 877 | 877 |
| 01-52220 | Fire Suppression | 0 | 370 | 500 | 500 | 500 | 0 | 500 | 500 | 500 | 500 |
| 16-52520 | K-9 Unit - C/O | 0 | 257 | 9,775 | 8,037 | 9,775 | 9,775 | 0 | 9,775 | 9,775 | 9,775 |
| 16-52525 | Prairie Lake Estates Storm Shelter | 0 | 0 | 0 | 0 | 40,000 | 40,000 | 0 | 40,000 | 40,000 | 40,000 |
| 16-52555 | Sheriff Department - Hazmat Cleanup | 0 | 39,212 | 1,262 | 15,339 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16-52610 | Sheriff Department - Communications Ctr | 948,007 | 969,352 | 994,125 | 980,557 | 981,242 | 0 | 981,242 | 981,242 | 981,242 | 981,242 |
| 16-52610-016 | Sheriff Department - Tower Equip C/O | 0 | 0 | 48,000 | 48,000 | 56,000 | 48,000 | 8,000 | 56,000 | 56,000 | 56,000 |
| 16-52610-019 | Sheriff Department - Emergency Mgmt | 165,752 | 144,829 | 147,675 | 147,675 | 163,579 | 0 | 163,579 | 163,579 | 163,579 | 163,579 |
| 16-52610-369 | Sheriff Department - E-Dispatch | 4,656 | 0 | 4,501 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16-52710 | Sheriff Department - Jail | 3,170,115 | 3,283,547 | 3,308,864 | 3,289,549 | 3,298,314 | 100,000 | 3,198,314 | 3,298,314 | 3,298,314 | 3,298,314 |
| 16-52740 | Sheriff Department - Inmate Canteen C/O | 71,950 | 133,821 | 139,484 | 154,900 | 123,191 | 123,191 | 0 | 123,191 | 123,191 | 123,191 |
| Total Public Safety | | 7,579,858 | 8,239,834 | 8,275,296 | 8,244,382 | 8,453,178 | 512,436 | 7,940,742 | 8,453,178 | 8,453,178 | 8,453,178 |
| PUBLIC HEALTH & HUMAN SERVICES | | | | | | | | | | | |
| 19-54420 | B1 Charitable, Penal & Special State Chgs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-54700 | Veteran Service Office | 143,204 | 161,351 | 173,024 | 173,024 | 178,926 | 0 | 178,926 | 178,926 | 178,926 | 178,926 |
| 20-54701 | VSO - Aid to Vet's C/O | 12,634 | 10,454 | 17,026 | 23,116 | 23,281 | 12,306 | 10,975 | 23,281 | 23,281 | 23,281 |
| 20-54702 | VSO - Care of Vet's Graves C/O | 3,980 | 4,514 | 4,200 | 8,233 | 7,916 | 3,716 | 4,200 | 7,916 | 7,916 | 7,916 |
| 20-54703 | VSO - Donation Aid C/O | 5,799 | 706 | 7,225 | 6,949 | 5,281 | 5,281 | 0 | 5,281 | 5,281 | 5,281 |
| 24-54910 | WESTCAP Community Action | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 0 | 4,000 | 4,000 | 4,000 | 4,000 |
| 06-54920 | Food Pantry C/O | 7,270 | 5,670 | 667 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Public Health & Human Services | | 176,887 | 186,695 | 206,142 | 215,322 | 219,404 | 21,303 | 198,101 | 219,404 | 219,404 | 219,404 |

| A/C # | EXPENDITURES Account Description | 1 | 2 | 3 | 4 | 5 | 6 | | 7 | 8 | 9 |
|--|---|----------------------|----------------------|-----------------------------------|------------------------|--------------------------|-----------------------------|----------------------|---------------------------------|---------------------------|------------------|
| | | Expenditures 2017 | Expenditures 2018 | Estimated Expenditures 2019 | Adopted Budget 2019 | Requested Budget 2020 | Funded By | | Executive Recommends 2020 | Budget Adopted 2020 | |
| | | | | | | | Non-Levy Request 2020 | Levy Request 2020 | | | |
| CULTURE, RECREATION & EDUCATION | | | | | | | | | | | |
| 23-55110 | Library | 485,602 | 496,617 | 529,560 | 529,560 | 623,351 | 0 | 623,351 | 623,351 | 623,351 | 623,351 |
| 23-55110 | Library Act 420 (Out of Co Pmts) | 32,054 | 28,986 | 26,298 | 26,298 | 26,351 | 0 | 26,351 | 26,351 | 26,351 | 26,351 |
| 24-55120 | Historical Museum - Appropriation | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 | 0 | 38,000 | 38,000 | 38,000 | 38,000 |
| 15-55200 | County Parks & Recreation | 239,443 | 230,294 | 260,095 | 259,576 | 254,817 | 0 | 254,817 | 254,817 | 254,817 | 254,817 |
| 15-55201 | Cumberland Rifle Range | 222 | 437 | 3,000 | 3,000 | 3,000 | 0 | 3,000 | 3,000 | 3,000 | 3,000 |
| 15-55202 | Waldo Carlson Boat Launch C/O | 0 | 33,157 | 21,583 | 49,800 | 25,835 | 25,835 | 0 | 25,835 | 25,835 | 25,835 |
| 15-55203 | Arland Rifle Range C/O | 0 | 0 | 1,274 | 1,233 | 1,306 | 1,306 | 0 | 1,306 | 1,306 | 1,306 |
| 15-55204 | Silver Lake Assoc C/O | 0 | 0 | 1,988 | 1,988 | 1,988 | 1,988 | 0 | 1,988 | 1,988 | 1,988 |
| 24-55460 | County Fair Association - Appropriation | 50,780 | 50,000 | 50,000 | 50,000 | 50,000 | 0 | 50,000 | 50,000 | 50,000 | 50,000 |
| 28-55610 | UW Barron County Campus | 337,516 | 75,974 | 100,000 | 100,000 | 100,000 | 0 | 100,000 | 100,000 | 100,000 | 100,000 |
| 25-55620 | UW Extension | 190,915 | 177,784 | 247,663 | 212,857 | 209,413 | 4,500 | 204,913 | 209,413 | 209,413 | 209,413 |
| 25-55621 | UW Extension - Agricultural Agent | 2,366 | 2,834 | 8,500 | 8,500 | 8,500 | 0 | 8,500 | 8,500 | 8,500 | 8,500 |
| 25-55622 | UW Extension - Family Living Agent C/O | 9,639 | 7,924 | 13,836 | 11,721 | 14,036 | 8,036 | 6,000 | 14,036 | 14,036 | 14,036 |
| 25-55623 | UW Extension - 4-H Agent C/O | 10,231 | 14,281 | 14,784 | 16,068 | 14,676 | 3,676 | 11,000 | 14,676 | 14,676 | 14,676 |
| 25-55626 | UW Extension - Ag Commission C/O | 0 | 0 | 5,372 | 4,268 | 4,109 | 4,109 | 0 | 4,109 | 4,109 | 4,109 |
| 25-55629 | UW Extension - Pesticide C/O | 1,324 | 1,897 | 2,138 | 2,513 | 2,202 | 2,202 | 0 | 2,202 | 2,202 | 2,202 |
| 25-55630 | UW Extension - Workshops C/O | 7,242 | 3,818 | 10,773 | 12,704 | 5,681 | 5,681 | 0 | 5,681 | 5,681 | 5,681 |
| 25-55634 | UW Extension - Shopping Matters Grant C/O | 450 | 0 | 933 | 733 | 733 | 733 | 0 | 733 | 733 | 733 |
| Total Culture, Recreation & Education | | 1,405,784 | 1,162,003 | 1,335,797 | 1,328,819 | 1,383,998 | 58,066 | 1,325,932 | 1,383,998 | 1,383,998 | 1,383,998 |
| CONSERVATION & DEVELOPMENT | | | | | | | | | | | |
| 12-56010 | Land Services | 626,300 | 689,464 | 718,634 | 709,462 | 826,478 | 0 | 826,478 | 826,478 | 826,478 | 826,478 |
| 15-56100 | County Parks & Rec - Forestry | 23,750 | 52,240 | 75,686 | 63,847 | 56,910 | 0 | 56,910 | 56,910 | 56,910 | 56,910 |
| 12-56211 | SWCD - Items For Resale C/O | 1,750 | 1,860 | 9,582 | 8,123 | 8,032 | 8,032 | 0 | 8,032 | 8,032 | 8,032 |
| 12-56212 | SWCD - Conservation Reserve C/O | 0 | (8,185) | 22,924 | 14,366 | 22,971 | 22,971 | 0 | 22,971 | 22,971 | 22,971 |
| 12-56215 | SWCD - NR 135 Review Fees | 11,936 | 12,656 | 13,000 | 13,000 | 14,500 | 0 | 14,500 | 14,500 | 14,500 | 14,500 |
| 12-56216 | Land Serv - NR-135 Forf Dollars C/O | 0 | 0 | 3,750 | 0 | 3,750 | 3,750 | 0 | 3,750 | 3,750 | 3,750 |
| 12-56217 | SWCD - Conservation (Client) Payments | 39,000 | 73,461 | 106,750 | 106,750 | 94,850 | 0 | 94,850 | 94,850 | 94,850 | 94,850 |
| 12-56220 | SWCD - Land Conservation | 18,857 | 16,196 | 26,350 | 26,350 | 26,600 | 0 | 26,600 | 26,600 | 26,600 | 26,600 |
| 12-56221 | SWCD - LCD Equipment C/O | 75 | 163 | 8,039 | 8,087 | 7,758 | 7,758 | 0 | 7,758 | 7,758 | 7,758 |
| 12-56223 | SWCD - Red Cedar Lake Shore Fund C/O | 0 | 0 | 9,391 | 9,391 | 9,391 | 9,391 | 0 | 9,391 | 9,391 | 9,391 |
| 12-56225 | SWCD - LCD Tree Seedlings C/O | 8,776 | 18,362 | 13,711 | 8,185 | 1,489 | 1,489 | 0 | 1,489 | 1,489 | 1,489 |
| 12-56226 | SWCD - LCD Tree Planter C/O | 0 | 0 | 14,793 | 13,992 | 14,793 | 14,793 | 0 | 14,793 | 14,793 | 14,793 |
| 24-56300 | West Central WI Regional Planning | 28,589 | 29,232 | 30,285 | 30,285 | 30,715 | 0 | 30,715 | 30,715 | 30,715 | 30,715 |
| 12-56400 | Zoning | 10,598 | 8,260 | 31,973 | 31,973 | 28,568 | 9,793 | 18,775 | 28,568 | 28,568 | 28,568 |
| 12-56405 | Zoning Violation Forfeitures C/O | 0 | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 5,000 | 5,000 | 5,000 |
| 12-56410 | Zoning - Rural Address Numbering C/O | 40,372 | 5,508 | 27,834 | 22,452 | 29,327 | 29,327 | 0 | 29,327 | 29,327 | 29,327 |
| 12-56415 | Zoning - Red Cedar Lake Project C/O | 0 | 0 | 16,595 | 16,595 | 16,595 | 16,595 | 0 | 16,595 | 16,595 | 16,595 |
| 26-56510 | Barron Co Housing Authority | 2,390 | 2,800 | 2,700 | 2,700 | 2,700 | 0 | 2,700 | 2,700 | 2,700 | 2,700 |
| 04-56700 | Economic Development | 91,000 | 101,000 | 104,384 | 104,384 | 92,000 | 13,384 | 78,616 | 92,000 | 92,000 | 92,000 |
| Total Conservation & Development | | 903,393 | 1,003,018 | 1,241,381 | 1,194,942 | 1,292,427 | 142,283 | 1,150,144 | 1,292,427 | 1,292,427 | 1,292,427 |

| A/C # | EXPENDITURES Account Description | 1 | 2 | 3 | 4 | 5 | 6 | | 7 | 8 | 9 |
|--------------------------------|--|----------------------|----------------------|-----------------------------------|------------------------|--------------------------|-----------------------------|----------------------|---------------------------------|---------------------------|-----------|
| | | Expenditures 2017 | Expenditures 2018 | Estimated Expenditures 2019 | Adopted Budget 2019 | Requested Budget 2020 | Funded By | | Executive Recommends 2020 | Budget Adopted 2020 | |
| | | | | | | | Non-Levy Request 2020 | Levy Request 2020 | | | |
| OTHER FINANCING SOURCES | | | | | | | | | | | |
| 00-59230 | Tsf to Debt Serv Fund (per Resolution) <i>(See summary page - dollars are applied to debt levy)</i> | 322,000 | 300,000 | 324,000 | 324,000 | 379,665 | 379,665 | | 0 | 379,665 | 379,665 |
| | Total Other Financing Sources | 322,000 | 300,000 | 324,000 | 324,000 | 379,665 | 379,665 | | 0 | 379,665 | 379,665 |
| | Total General Fund | 16,564,340 | 17,341,693 | 18,518,946 | 18,285,184 | 19,055,969 | 1,427,358 | 17,628,611 | 19,055,969 | 19,055,969 | |
| CONTINGENCY | | | | | | | | | | | |
| 101 | Contingency Fund | 1,369,842 | 880,765 | 920,000 | 920,000 | 824,066 | | 0 | 824,066 | 824,066 | 824,066 |
| | Total Contingency Fund | 1,369,842 | 880,765 | 920,000 | 920,000 | 824,066 | | 0 | 824,066 | 824,066 | 824,066 |
| SPECIAL REVENUE FUNDS | | | | | | | | | | | |
| 201 | Jail Assessments | 75,000 | 70,000 | 30,000 | 30,000 | 20,000 | 20,000 | | 0 | 20,000 | 20,000 |
| 204-56110 | Maintenance of Dams- General | 41,214 | 22,002 | 56,474 | 56,474 | 108,274 | | 0 | 108,274 | 108,274 | 108,274 |
| 204-56110-438 | Maintenance of Dams - Beaver Dam | 175,445 | 2,396 | 1,550 | 1,550 | 1,900 | 1,900 | | 0 | 1,900 | 1,900 |
| 204-56110-473 | Maintenance of Dams - Rice Lake Dam | 26,740 | 23,010 | 35,271 | 35,271 | 22,919 | 22,405 | | 514 | 22,919 | 22,919 |
| 206 | CDBG #1 - 1982 | 501 | 468 | 20,000 | 20,000 | 20,000 | 20,000 | | 0 | 20,000 | 20,000 |
| 208 | CDBG #2 - 2000 | 366 | 384 | 30,000 | 30,000 | 30,000 | 30,000 | | 0 | 30,000 | 30,000 |
| 210 | Recycling | 326,776 | 345,876 | 459,013 | 455,116 | 903,259 | 903,259 | | 0 | 903,259 | 903,259 |
| 211 | DHHS - Adult Protection Services | 654,734 | 672,553 | 687,660 | 687,660 | 680,660 | 629,660 | | 51,000 | 680,660 | 680,660 |
| 211 | DHHS - Child & Families & Youth Aids | 5,140,488 | 5,478,543 | 6,081,337 | 6,081,337 | 7,333,403 | 2,789,373 | | 4,544,030 | 7,333,403 | 7,333,403 |
| 211 | DHHS - Board 51 Behavioral Health | 2,724,625 | 2,953,803 | 3,151,819 | 3,151,819 | 4,567,606 | 3,549,982 | | 1,017,624 | 4,567,606 | 4,567,606 |
| 211 | DHHS - Public Health | 1,736,071 | 1,848,462 | 1,871,657 | 1,871,657 | 1,807,634 | 951,176 | | 856,458 | 1,807,634 | 1,807,634 |
| 211 | DHHS - Income Maintenance | 1,466,137 | 1,389,978 | 1,422,999 | 1,422,999 | 1,414,005 | 1,005,032 | | 408,973 | 1,414,005 | 1,414,005 |
| 213 | Child Support Agency | 789,036 | 803,513 | 815,528 | 815,528 | 845,015 | 683,981 | | 161,034 | 845,015 | 845,015 |
| 216 | Aging Disability Resource Ctr - (ADRC) | 1,479,860 | 1,442,902 | 1,456,461 | 1,456,461 | 1,518,696 | 1,369,869 | | 148,827 | 1,518,696 | 1,518,696 |
| 220 | Fleet Vehicle Account | 46,258 | 29,103 | 78,000 | 78,000 | 47,000 | 25,000 | | 22,000 | 47,000 | 47,000 |
| 221 | Recreation Officer | 104,655 | 94,357 | 105,007 | 101,961 | 104,268 | 35,000 | | 69,268 | 104,268 | 104,268 |
| 222 | Animal Control | 225,102 | 108,972 | 118,860 | 118,860 | 142,386 | 47,900 | | 94,486 | 142,386 | 142,386 |
| 231 | Programs on Aging | 1,326,284 | 1,284,967 | 1,330,307 | 1,325,185 | 1,310,296 | 886,884 | | 423,412 | 1,310,296 | 1,310,296 |
| 231 | Elderly & Handicapped Transportation | 185,150 | 179,299 | 183,141 | 182,683 | 194,572 | 164,393 | | 30,179 | 194,572 | 194,572 |
| 240 | Wildlife Habitat | 809 | 664 | 763 | 763 | 760 | 760 | | 0 | 760 | 760 |
| 241 | State Aid Forestry Fund | 6,300 | 8,679 | 654 | 654 | 11,000 | 11,000 | | 0 | 11,000 | 11,000 |
| 242 | Snowmobile Trails | 77,425 | 132,855 | 92,910 | 92,910 | 90,990 | 90,990 | | 0 | 90,990 | 90,990 |
| 243 | Co Forest Acquisition | 0 | 78,668 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 244 | ATV Trails | 177,100 | 342,954 | 183,259 | 183,259 | 88,043 | 88,043 | | 0 | 88,043 | 88,043 |
| 301 | Accrued Vacation & Sick Leave | 25,000 | 286,979 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| | Total Special Revenue Funds | 16,811,075 | 17,601,388 | 18,212,670 | 18,200,147 | 21,262,686 | 13,326,607 | 7,936,079 | 21,262,686 | 21,262,686 | |
| DEBT SERVICE FUNDS | | | | | | | | | | | |
| 302 | GO Spillman Software - Sheriff | 0 | 0 | 0 | 0 | 422,307 | 0 | | 422,307 | 422,307 | 422,307 |
| 303 | GO State Trust Fund - WTE | 0 | 0 | 0 | 0 | 111,362 | 0 | | 111,362 | 111,362 | 111,362 |
| 305 | Honeywell HVAC Upgrade - Campus | 658,170 | 658,170 | 658,170 | 658,170 | 658,170 | 0 | | 658,170 | 658,170 | 658,170 |

| A/C # | EXPENDITURES Account Description | 1 | 2 | 3 | 4 | 5 | 6 | | 7 | 8 | 9 |
|--|---|----------------------|----------------------|-----------------------------------|------------------------|--------------------------|-----------------------------|----------------------|---------------------------------|---------------------------|---|
| | | Expenditures 2017 | Expenditures 2018 | Estimated Expenditures 2019 | Adopted Budget 2019 | Requested Budget 2020 | Funded By | | Executive Recommends 2020 | Budget Adopted 2020 | |
| | | | | | | | Non-Levy Request 2020 | Levy Request 2020 | | | |
| 306 | Honeywell HVAC Upgrade - Govt Ctr | 491,667 | 491,667 | 491,667 | 491,667 | 0 | 0 | 0 | 0 | 0 | |
| 307 | Judicial Center Bonds Series 2010B | 736,128 | 763,153 | 746,450 | 746,450 | 749,175 | 0 | 749,175 | 749,175 | 749,175 | |
| 308 | Judicial Center Bonds Series 2010C | 723,315 | 855,290 | 865,981 | 865,981 | 865,638 | 0 | 865,638 | 865,638 | 865,638 | |
| 310 | Electrical Gen Bonds Series 2010A | 0 | 273,470 | 269,450 | 269,450 | 269,550 | 0 | 269,550 | 269,550 | 269,550 | |
| Total Debt Service Funds | | 2,609,280 | 3,041,750 | 3,031,718 | 3,031,718 | 3,076,202 | 0 | 3,076,202 | 3,076,202 | 3,076,202 | |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 404 | Capital Improvement Capital Outlay | 741,827 | 1,413,581 | 1,828,397 | 1,778,100 | 2,017,700 | 1,268,700 | 749,000 | 2,017,700 | 2,017,700 | |
| Total Capital Outlay | | 741,827 | 1,413,581 | 1,828,397 | 1,778,100 | 2,017,700 | 1,268,700 | 749,000 | 2,017,700 | 2,017,700 | |
| 701 INTERNAL SERVICE FUND - HIGHWAY | | | | | | | | | | | |
| 531XX | Admin/Ops Mgr/Engineer/Radio | 453,286 | 478,107 | 584,476 | 584,476 | 603,007 | 101,025 | 501,982 | 603,007 | 603,007 | |
| 53193 | General Public Liability | 32,060 | 32,806 | 34,500 | 34,500 | 35,000 | 15,000 | 20,000 | 35,000 | 35,000 | |
| 532XX | Operation of Pits, Quarries & Bituminous | 2,476,916 | 1,964,495 | 3,272,765 | 3,272,765 | 3,148,600 | 3,148,600 | 0 | 3,148,600 | 3,148,600 | |
| 53281 | Equipment Purchases | 1,120,252 | 1,913,836 | 1,225,000 | 1,225,000 | 1,325,000 | 200,000 | 1,125,000 | 1,325,000 | 1,325,000 | |
| 53311 | CTHS Routine Maintenance | 1,376,219 | 1,366,054 | 1,097,940 | 1,097,940 | 1,099,125 | 619,125 | 480,000 | 1,099,125 | 1,099,125 | |
| 53312 | CTHS Routine Maintenance - Signs | 116,589 | 124,897 | 95,397 | 95,397 | 114,250 | 0 | 114,250 | 114,250 | 114,250 | |
| 53313 | County Bridges | 13,997 | 69,259 | 57,574 | 57,574 | 56,500 | 0 | 56,500 | 56,500 | 56,500 | |
| 53314 | Winter Maintenance - Snow & Ice | 774,512 | 1,143,473 | 891,200 | 891,200 | 979,123 | 479,123 | 500,000 | 979,123 | 979,123 | |
| 53321-22 | STHS Maintenance | 1,768,692 | 1,884,935 | 1,794,210 | 1,794,210 | 1,907,830 | 1,907,830 | 0 | 1,907,830 | 1,907,830 | |
| 53330-53331 | Municipal Work | 3,437,247 | 3,858,298 | 3,478,736 | 3,478,736 | 3,574,450 | 3,574,450 | 0 | 3,574,450 | 3,574,450 | |
| 53351 | Federal Aid Road Construction | 517,956 | 0 | 1,325,000 | 1,325,000 | 1,325,000 | 1,325,000 | 0 | 1,325,000 | 1,325,000 | |
| 53385 | County Aid Bridges | 143,920 | 185,110 | 208,875 | 208,875 | 205,200 | 5,200 | 200,000 | 205,200 | 205,200 | |
| 53395 | Performance Based Maintenance | 0 | 175,329 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 534XX | County Road Construction | 2,529,997 | 956,388 | 2,003,000 | 2,003,000 | 2,175,000 | 1,250,000 | 925,000 | 2,175,000 | 2,175,000 | |
| 59210 | Indirect Costs | 205,193 | 201,209 | 186,369 | 186,369 | 230,167 | 0 | 230,167 | 230,167 | 230,167 | |
| Total Internal Service Fund | | 14,966,836 | 14,354,196 | 16,255,042 | 16,255,042 | 16,778,252 | 12,625,353 | 4,152,899 | 16,778,252 | 16,778,252 | |
| 703 ENTERPRISE FUND - Waste To Energy | | | | | | | | | | | |
| | Salaries & Fringe Benefits | 1,297,316 | 1,430,717 | 1,591,101 | 1,561,028 | 1,616,463 | 1,616,463 | 0 | 1,616,463 | 1,616,463 | |
| | Repairs and Maintenance | 426,139 | 680,078 | 390,000 | 390,000 | 450,000 | 450,000 | 0 | 450,000 | 450,000 | |
| | Management Fee | 162,270 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Ash Disp/Flue Gas, Analysis, By-Pass, E-Waste | 875,577 | 743,774 | 632,000 | 632,000 | 617,000 | 617,000 | 0 | 617,000 | 617,000 | |
| | Water Treatment | 72,052 | 90,142 | 60,000 | 60,000 | 60,000 | 60,000 | 0 | 60,000 | 60,000 | |
| | Depreciation | 426,696 | 416,728 | 440,000 | 440,000 | 475,000 | 475,000 | 0 | 475,000 | 475,000 | |
| | Fuel | 52,985 | 53,185 | 51,000 | 51,000 | 44,000 | 44,000 | 0 | 44,000 | 44,000 | |
| | Utilities | 38,502 | 73,384 | 32,000 | 32,000 | 29,500 | 29,500 | 0 | 29,500 | 29,500 | |
| | Environmental/Engineering/Inspection Fees | 41,078 | 24,295 | 22,000 | 22,000 | 52,000 | 52,000 | 0 | 52,000 | 52,000 | |
| | All other expenses | 114,004 | 142,501 | 209,540 | 209,540 | 186,240 | 186,240 | 0 | 186,240 | 186,240 | |
| | Indirect Costs Payable to G/F | 56,660 | 50,890 | 91,650 | 91,650 | 95,188 | 95,188 | 0 | 95,188 | 95,188 | |
| | New Equipment Purchases | 29,597 | 617,138 | 10,000 | 10,000 | 10,000 | 10,000 | 0 | 10,000 | 10,000 | |

| A/C # | EXPENDITURES Account Description | 1 | 2 | 3 | 4 | 5 | 6 | | 7 | 8 | 9 |
|--------|-------------------------------------|----------------------|----------------------|-----------------------------------|------------------------|--------------------------|-----------------------------|----------------------|---------------------------------|---------------------------|---|
| | | Expenditures 2017 | Expenditures 2018 | Estimated Expenditures 2019 | Adopted Budget 2019 | Requested Budget 2020 | Funded By | | Executive Recommends 2020 | Budget Adopted 2020 | |
| | | | | | | | Non-Levy Request 2020 | Levy Request 2020 | | | |
| | Debt Service | 68,928 | 61,823 | 56,500 | 56,500 | 36,050 | 36,050 | 0 | 36,050 | 36,050 | |
| | Total Enterprise Fund | 3,661,804 | 4,384,655 | 3,585,791 | 3,555,718 | 3,671,441 | 3,671,441 | 0 | 3,671,441 | 3,671,441 | |
| | EXPENDABLE TRUST FUND | | | | | | | | | | |
| 801-00 | Dog License | 25,512 | 23,835 | 27,000 | 27,000 | 26,500 | 26,500 | 0 | 26,500 | 26,500 | |
| 802-12 | WI Fund Sanitary Service | 0 | 13,250 | 0 | 0 | 12,000 | 12,000 | 0 | 12,000 | 12,000 | |
| 803-29 | Wildlife Damage | 22,014 | 28,163 | 22,000 | 22,000 | 22,000 | 22,000 | 0 | 22,000 | 22,000 | |
| | Total Expendable Trust Fund | 47,526 | 65,248 | 49,000 | 49,000 | 60,500 | 60,500 | 0 | 60,500 | 60,500 | |
| | GRAND TOTAL EXPENDITURES | 56,772,530 | 59,083,276 | 62,401,564 | 62,074,909 | 66,746,816 | 32,379,959 | 34,366,857 | 66,746,816 | 66,746,816 | |

Departmental Summary
Supplement to the 2020 Budget

| Summary | Non- Departmental | County Board | Courts | Administration | Economic Development | Medical Examiner |
|---------|----------------------|-----------------|--------|----------------|-------------------------|---------------------|
| | 100-00 | 100-01 | 100-02 | 100-04 | 100-04-56700 | 100-05 |

Revenues

| | | | | | | |
|-----------------------------|----------------|----------------|------------------|------------------|---------------|----------------|
| General Property Tax Levy | -3,846,148 | 319,416 | 1,013,173 | 1,106,008 | 78,616 | 85,810 |
| Other Taxes | 50,620 | | | | | |
| Intergovernmental Revenues | 2,734,066 | | 306,624 | | | |
| Licenses and Permits | | | | | | |
| Fines, Forfeits & Penalties | | | 133,000 | | | |
| Public Charges for Services | | | 289,920 | 20,000 | | 60,000 |
| Miscellaneous Revenues | 421,462 | | 12,500 | | | |
| Other Financing Sources | 1,029,665 | 6,945 | 29,908 | 187,771 | 13,384 | |
| Total Revenues | 389,665 | 326,361 | 1,785,125 | 1,313,779 | 92,000 | 145,810 |

Expenditures

| | | | | | | |
|---------------------------|----------------|----------------|------------------|------------------|---------------|----------------|
| Wages | | 72,700 | 741,922 | 754,409 | | 82,313 |
| Benefits | | 5,636 | 411,637 | 260,899 | | 10,994 |
| Operating | 389,665 | 248,025 | 631,566 | 298,471 | 92,000 | 52,503 |
| Debt | | | | | | |
| Capital Outlay | | | | | | |
| Total Expenditures | 389,665 | 326,361 | 1,785,125 | 1,313,779 | 92,000 | 145,810 |

Departmental Summary
Supplement to the 2020 Budget

| Summary | County Clerk | Technology | Treasurer | District Attorney | Register of Deeds | Land Services | Maintenance |
|---------|--------------|------------|-----------|-------------------|-------------------|---------------|-------------|
| | 100-06 | 100-07 | 100-08 | 100-09 | 100-10 | 100-12 | 100-14 |

Revenues

| | | | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|
| General Property Tax Levy | 246,837 | 691,982 | -602,138 | 397,580 | -66,068 | 598,148 | 965,393 |
| Other Taxes | | | 405,000 | | 125,000 | | |
| Intergovernmental Revenues | | | | 43,000 | | 226,432 | |
| Licenses and Permits | | | | | | 285,000 | |
| Fines, Forfeits & Penalties | | | 200 | | | | |
| Public Charges for Services | 20,000 | | | 6,000 | 233,000 | 45,000 | |
| Miscellaneous Revenues | 25 | | 508,000 | | | | 105,000 |
| Other Financing Sources | | | | | | 217,880 | |
| Total Revenues | 266,862 | 691,982 | 311,062 | 446,580 | 291,932 | 1,372,460 | 1,070,393 |

Expenditures

| | | | | | | | |
|---------------------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|
| Wages | 121,423 | 311,378 | 162,497 | 299,989 | 165,063 | 652,182 | 192,297 |
| Benefits | 46,919 | 128,132 | 90,660 | 131,831 | 97,119 | 310,653 | 77,416 |
| Operating | 98,520 | 252,472 | 57,905 | 14,760 | 29,750 | 409,625 | 800,680 |
| Debt | | | | | | | |
| Capital Outlay | | | | | | | |
| Total Expenditures | 266,862 | 691,982 | 311,062 | 446,580 | 291,932 | 1,372,460 | 1,070,393 |

**Departmental Summary
Supplement to the 2020 Budget**

| Summary | Parks & Rec | Sheriff | Emergency Mgmt | Veteran's | Library Approp | Appropriations | Extension |
|---------|-------------|---------|----------------|-----------|----------------|----------------|-----------|
| | 100-15 | 100-16 | 100-16-019 | 100-20 | 100-23 | 100-24 | 100-25 |

Revenues

| | | | | | | | |
|-----------------------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|
| General Property Tax Levy | 73,977 | 7,465,475 | 95,579 | 182,601 | 649,702 | 122,715 | 226,813 |
| Other Taxes | | | | | | | |
| Intergovernmental Revenues | | 23,800 | 68,000 | 11,500 | | | |
| Licenses and Permits | | | | | | | |
| Fines, Forfeits & Penalties | | | | | | | |
| Public Charges for Services | 235,750 | 186,500 | | | | | 3,600 |
| Miscellaneous Revenues | 5,000 | 100,888 | | | | | |
| Other Financing Sources | 29,129 | 512,436 | | 21,303 | | | 28,937 |
| Total Revenues | 343,856 | 8,289,099 | 163,579 | 215,404 | 649,702 | 122,715 | 259,350 |

Expenditures

| | | | | | | | |
|---------------------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|
| Wages | 107,939 | 4,454,782 | 96,339 | 133,847 | | | 45,680 |
| Benefits | 44,588 | 1,966,255 | 31,640 | 37,431 | | | 31,008 |
| Operating | 191,329 | 1,868,062 | 35,600 | 44,126 | 649,702 | 122,715 | 182,662 |
| Debt | | | | | | | |
| Capital Outlay | | | | | | | |
| Total Expenditures | 343,856 | 8,289,099 | 163,579 | 215,404 | 649,702 | 122,715 | 259,350 |

**Departmental Summary
Supplement to the 2020 Budget**

| Summary | Housing Authority | UW-Barron County | Corporation Counsel | Contingency | Jail Assess | Sales Tax | Maintenance of Dams |
|---------|-------------------|------------------|---------------------|-------------|-------------|-----------|---------------------|
| | 100-26 | 100-28 | 100-31 | 101 | 201 | 202 | 204 |

Revenues

| | | | | | | | |
|-----------------------------|-------|---------|---------|---------|--------|------------|---------|
| General Property Tax Levy | 2,700 | 100,000 | 340,132 | 824,066 | | -4,631,600 | 108,788 |
| Other Taxes | | | | | | 3,700,000 | 24,305 |
| Intergovernmental Revenues | | | | | | | |
| Licenses and Permits | | | | | | | |
| Fines, Forfeits & Penalties | | | | | | | |
| Public Charges for Services | | | | | | | |
| Miscellaneous Revenues | | | 65,421 | | | | |
| Other Financing Sources | | | | | 20,000 | 931,600 | |
| Total Revenues | 2,700 | 100,000 | 405,553 | 824,066 | 20,000 | 0 | 133,093 |

Expenditures

| | | | | | | | |
|---------------------------|-------|---------|---------|---------|--------|---|---------|
| Wages | 0 | | 279,787 | 388,000 | | | 15,406 |
| Benefits | | | 113,866 | 275,000 | | | 2,003 |
| Operating | 2,700 | 100,000 | 11,900 | 161,066 | | | 115,684 |
| Debt | | | | | 20,000 | | |
| Capital Outlay | | | | | | | |
| Total Expenditures | 2,700 | 100,000 | 405,553 | 824,066 | 20,000 | 0 | 133,093 |

**Departmental Summary
Supplement to the 2020 Budget**

| Summary | CDBG 1982 | CDBG 2000 | Recycling | DHHS | Child Support | ADRC | Fleet |
|---------|--------------|--------------|-----------|------|------------------|------|-------|
| | 206 | 208 | 210 | 211 | 213 | 216 | 220 |

Revenues

| | | | | | | | |
|-----------------------------|---------------|---------------|----------------|-------------------|----------------|------------------|---------------|
| General Property Tax Levy | | | | 6,878,085 | 161,034 | 148,827 | 22,000 |
| Other Taxes | | | | | | 618,150 | |
| Intergovernmental Revenues | | | 88,000 | 8,454,867 | 671,981 | 751,719 | |
| Licenses and Permits | | | | 250,725 | | | |
| Fines, Forfeits & Penalties | | | | 47,300 | | | |
| Public Charges for Services | | | 522,956 | 167,650 | | | |
| Miscellaneous Revenues | 2,000 | 800 | 60,000 | 4,681 | 2,000 | | |
| Other Financing Sources | 18,000 | 29,200 | 232,303 | | 10,000 | | 25,000 |
| Total Revenues | 20,000 | 30,000 | 903,259 | 15,803,308 | 845,015 | 1,518,696 | 47,000 |

Expenditures

| | | | | | | | |
|---------------------------|---------------|---------------|----------------|-------------------|----------------|------------------|---------------|
| Wages | | | 240,143 | 4,865,168 | 439,769 | 623,289 | |
| Benefits | | | 75,806 | 2,358,229 | 218,546 | 240,315 | |
| Operating | 20,000 | 30,000 | 189,410 | 8,579,911 | 186,700 | 655,092 | 47,000 |
| Debt | | | | | | | |
| Capital Outlay | | | 397,900 | | | | |
| Total Expenditures | 20,000 | 30,000 | 903,259 | 15,803,308 | 845,015 | 1,518,696 | 47,000 |

Departmental Summary
Supplement to the 2020 Budget

| Summary | Recreation Deputy | Animal Control | Aging | Wildlife Habitat | Forestry | Snow Trails | ATV Trails |
|---------|-------------------|----------------|-------|------------------|----------|-------------|------------|
| | 221 | 222 | 231 | 240 | 241 | 242 | 244 |

Revenues

| | | | | | | | |
|-----------------------------|---------|---------|-----------|-----|--------|--------|--------|
| General Property Tax Levy | 69,268 | 94,486 | 453,591 | | | | |
| Other Taxes | | | | | | | |
| Intergovernmental Revenues | 35,000 | | 557,385 | 760 | 11,000 | 90,990 | 88,043 |
| Licenses and Permits | | 2,900 | | | | | |
| Fines, Forfeits & Penalties | | | | | | | |
| Public Charges for Services | | | 434,213 | | | | |
| Miscellaneous Revenues | | | | | | | |
| Other Financing Sources | | 45,000 | 59,679 | | | | |
| Total Revenues | 104,268 | 142,386 | 1,504,868 | 760 | 11,000 | 90,990 | 88,043 |

Expenditures

| | | | | | | | |
|---------------------------|---------|---------|-----------|-----|--------|--------|--------|
| Wages | 66,122 | 64,639 | 616,934 | | | | |
| Benefits | 21,428 | 43,322 | 191,777 | | | | |
| Operating | 16,718 | 34,425 | 696,157 | 760 | 11,000 | 90,990 | 88,043 |
| Debt | | | | | | | |
| Capital Outlay | | | | | | | |
| Total Expenditures | 104,268 | 142,386 | 1,504,868 | 760 | 11,000 | 90,990 | 88,043 |

Departmental Summary
Supplement to the 2020 Budget

| Summary | Spillman Software | State Trust Fund WTE | Campus HVAC Upgrade | Justice Center Bonds 2010B | Justice Center Bonds 2010C | Elec Gen Bonds 2010A | Capital Improvement |
|---------|----------------------|----------------------------|---------------------------|-------------------------------------|-------------------------------------|----------------------------|------------------------|
| | 302 | 303 | 305 | 307 | 308 | 310 | 404 |

Revenues

| | | | | | | | |
|-----------------------------|---------|---------|---------|---------|---------|---------|-----------|
| General Property Tax Levy | 422,307 | 111,362 | 658,170 | 349,510 | 865,638 | 269,550 | 749,000 |
| Other Taxes | | | | | | | |
| Intergovernmental Revenues | | | | | | | |
| Licenses and Permits | | | | | | | |
| Fines, Forfeits & Penalties | | | | | | | |
| Public Charges for Services | | | | | | | |
| Miscellaneous Revenues | | | | | | | |
| Other Financing Sources | | | | 399,665 | | | 1,268,700 |
| Total Revenues | 422,307 | 111,362 | 658,170 | 749,175 | 865,638 | 269,550 | 2,017,700 |

Expenditures

| | | | | | | | |
|---------------------------|---------|---------|---------|---------|---------|---------|-----------|
| Wages | | | | | | | |
| Benefits | | | | | | | |
| Operating | | | | | | | |
| Debt | 422,307 | 111,362 | 658,170 | 749,175 | 865,638 | 269,550 | |
| Capital Outlay | | | | | | | 2,017,700 |
| Total Expenditures | 422,307 | 111,362 | 658,170 | 749,175 | 865,638 | 269,550 | 2,017,700 |

Departmental Summary
Supplement to the 2020 Budget

| Summary | Highway | Waste to Energy | Dog License | WI Fund Sanitary Serv | Wildlife Damage | Totals |
|---------|---------|-----------------|-------------|-----------------------|-----------------|--------|
| | 701 | 703 | 801 | 802 | 803 | |

Revenues

| | | | | | | |
|-----------------------------|-------------------|------------------|---------------|---------------|---------------|-------------------|
| General Property Tax Levy | 4,152,899 | | | | | 21,955,284 |
| Other Taxes | | | | | | 4,923,075 |
| Intergovernmental Revenues | 1,845,748 | | | 12,000 | 22,000 | 16,042,915 |
| Licenses and Permits | | | 26,500 | | | 565,125 |
| Fines, Forfeits & Penalties | | | | | | 180,500 |
| Public Charges for Services | 5,806,005 | 3,630,000 | | | | 11,660,594 |
| Miscellaneous Revenues | 3,248,600 | 18,000 | | | | 4,554,377 |
| Other Financing Sources | 1,725,000 | 23,441 | | | | 6,864,946 |
| Total Revenues | 16,778,252 | 3,671,441 | 26,500 | 12,000 | 22,000 | 66,746,816 |

Expenditures

| | | | | | | |
|---------------------------|-------------------|------------------|---------------|---------------|---------------|-------------------|
| Wages | 3,202,556 | 1,108,088 | | | | 20,304,661 |
| Benefits | 1,450,247 | 508,375 | | | | 9,181,732 |
| Operating | 10,800,449 | 2,054,978 | 26,500 | 12,000 | 22,000 | 30,423,621 |
| Debt | | | | | | 3,096,202 |
| Capital Outlay | 1,325,000 | | | | | 3,740,600 |
| Total Expenditures | 16,778,252 | 3,671,441 | 26,500 | 12,000 | 22,000 | 66,746,816 |

**Barron County Personnel Additions/Upgrades
Supplement to the 2020 Budget**

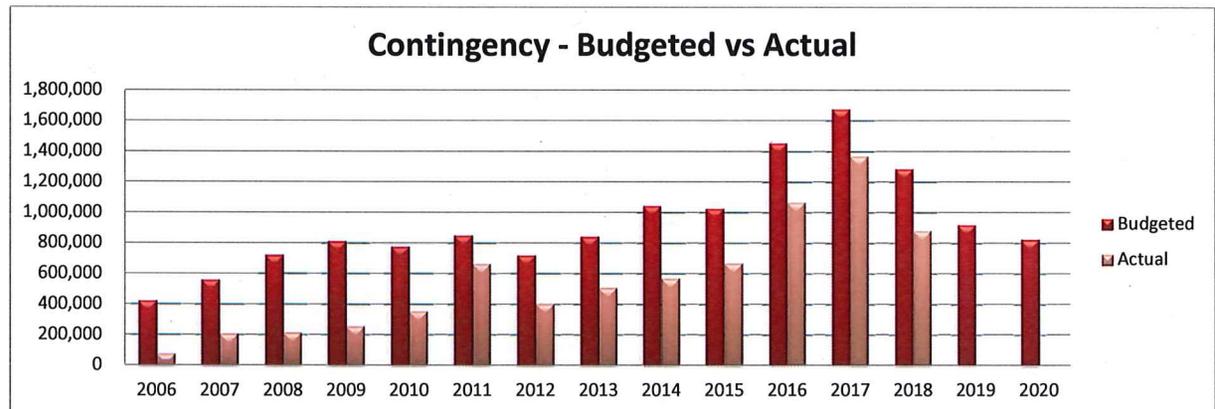
| | Total Cost | Current Tax Levy Reallocated | New Tax Levy | Fed/State Funding & Grants |
|--|-------------------|---|---------------------|---|
| Maintenance | | | | |
| Upgrade Custodial Maint Asst to Building Technician | 91,290 | 61,972 | 29,318 | |
| Total | 91,290 | 61,972 | 29,318 | |
| Child Support | | | | |
| Upgrade Lead Worker to Director Budget Impact to Corp Counsel | 113,648 | 26,120 | 12,520 | 75,008 |
| Total | 113,648 | 26,120 | 12,520 | 75,008 |
| Land Services | | | | |
| Upgrade Mapper to Zoning Tech | 88,474 | 86,747 | 1,727 | |
| Upgrade Zoning Tech w/i Paygrade | 92,880 | 88,474 | 4,406 | |
| Total | 181,354 | 175,221 | 6,133 | |
| DHHS | | | | |
| CCS Social Worker II | 98,203 | | | 98,203 |
| CCS Social Worker II | 98,203 | | | 98,203 |
| CCS Social Worker II | 98,203 | | 39,281 | 58,922 |
| Total | 294,609 | | 39,281 | 255,328 |
| Total | 844,979 | 284,981 | 87,252 | 330,336 |

Barron County Contingency Fund Supplement to the 2020 Budget

2020 CONTINGENCY FUND REQUESTS

| | Proposed | Executive Recommendation | Board Approved |
|--|------------------|-----------------------------|-------------------|
| Contingency | 100,000 | 100,000 | 90,000 |
| Employee Payouts - Retirements, Terminations | 250,000 | 200,000 | 200,000 |
| COLA (Includes Estimated FICA/Medicare/WRS) 2.00% | 388,000 | 388,000 | 388,000 |
| Health Insurance possible plan changes, (a qualifying change in plan status) | 100,000 | 75,000 | 75,000 |
| Health Insurance Increases for 2020 | 270,000 | - | - |
| Transportation Alternatives Program Planning Grant - WCWRPC | 15,000 | 15,000 | 15,000 |
| Economic Development Corp - Marketing | - | - | 10,000 |
| 2020-2021 Strategic Plan Update | - | 7,500 | 7,500 |
| Sheriff Dept Possible Budget Increases - Current Budget Frozen | 23,566 | 38,566 | 38,566 |
| Fiber Line Annual Payment | \$1,950 | | |
| Spillman Prepaid Maintenance Expense | \$4,000 | | |
| Jail Inmate Medical Contract | \$8,500 | | |
| Jail Food Service Contract | \$9,116 | | |
| Increase Overtime Budget | \$15,000 | | |
| | 1,146,566 | 824,066 | 824,066 |

| Budget Year | Total Tax Levy | Adopted Contingency Fund | Actual Spent |
|-------------|----------------|--------------------------|--------------|
| 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 | 669,614 |
| 2016 | 19,569,260 | 1,455,000 | 1,067,758 |
| 2017 | 20,210,095 | 1,675,000 | 1,369,842 |
| 2018 | 20,916,813 | 1,285,000 | 880,765 |
| 2019 | 21,315,394 | 920,000 | |
| 2020 | 21,955,284 | 824,066 | |



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

**Explanation of Excess Fund Balance - 2018
Supplement to the 2020 Budget**

| | | | | |
|----------------------------------|-----------|-------------------------|----------------------|----------------------|
| 2017 Audited Fund Balance | \$ | 9,893,818 | Expenditures | |
| | | | \$ 21,182,724 | |
| Revenues | \$ | 18,889,294 | | |
| County Commitments/Assignments | \$ | (2,165,658) | | |
| Released Commitments/Assignments | \$ | 2,357,732 | | |
| Expenditures | \$ | (20,331,245) | | |
| 2018 Audited Fund Balance | <u>\$</u> | <u>8,643,941</u> | 39.1% | \$ 21,954,973 |

**Includes 2018 funds returned to G/F - DHHS \$214,936, Contingency \$404,235, ADRC \$8,740, Child Support \$16,340

For Consideration:

| | | | |
|---------------------------------|--|-----------|--|
| Upcoming STP Projects | | (200,000) | |
| Apply to 2020 Budget | | (650,000) | |
| Commit to Upcoming DHHS Deficit | | (650,000) | |

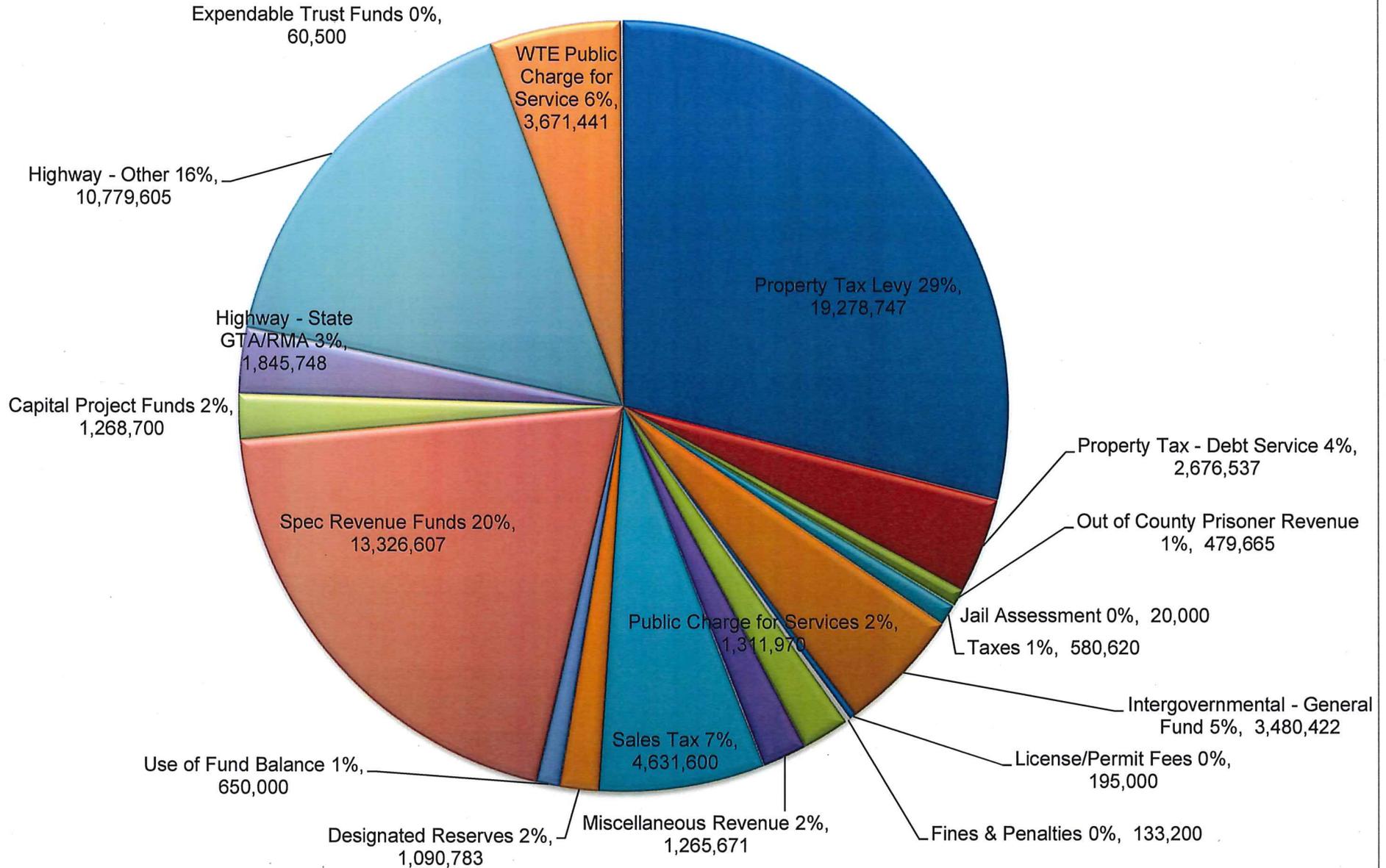
\$ (1,500,000)

\$ 7,143,941

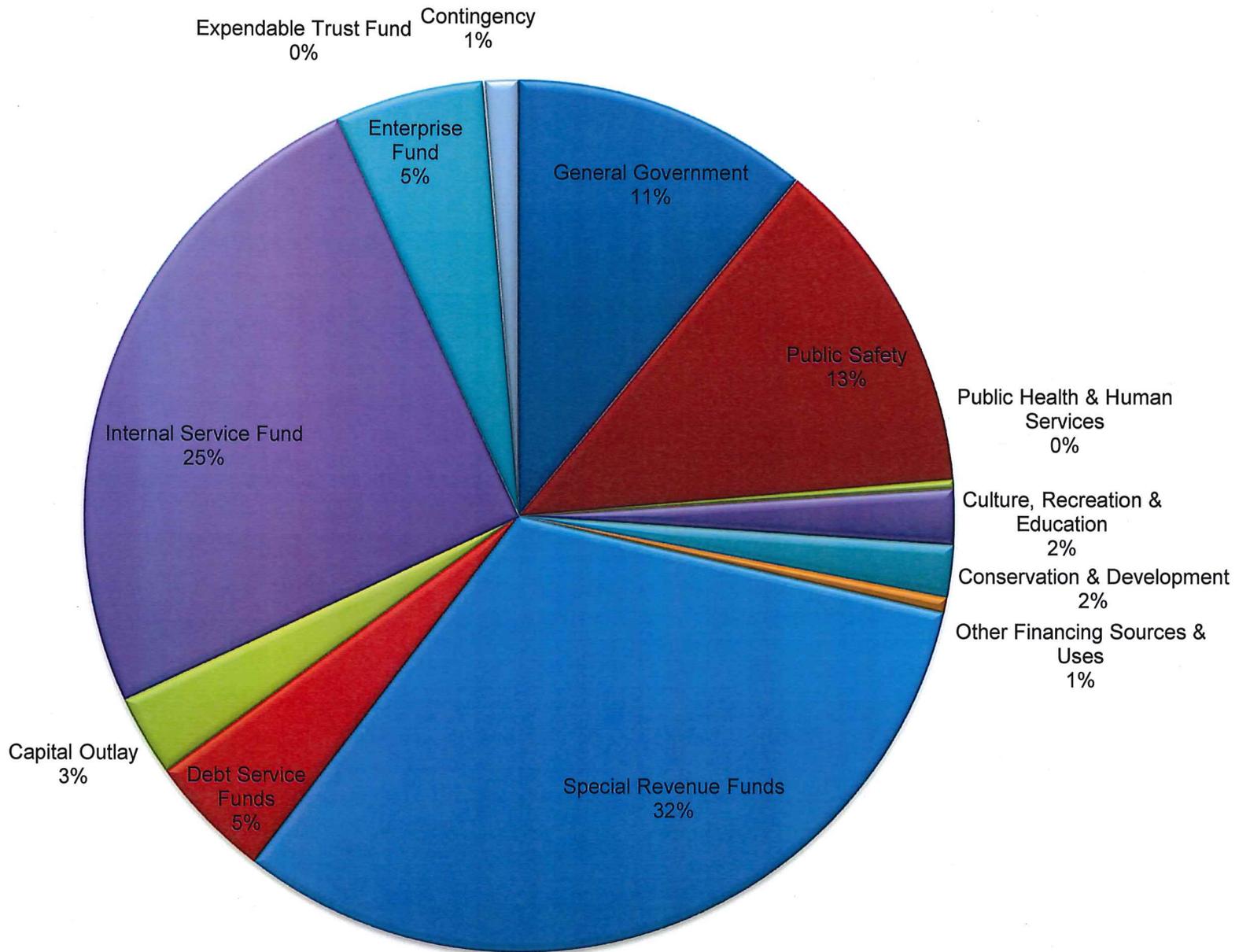
33%

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.

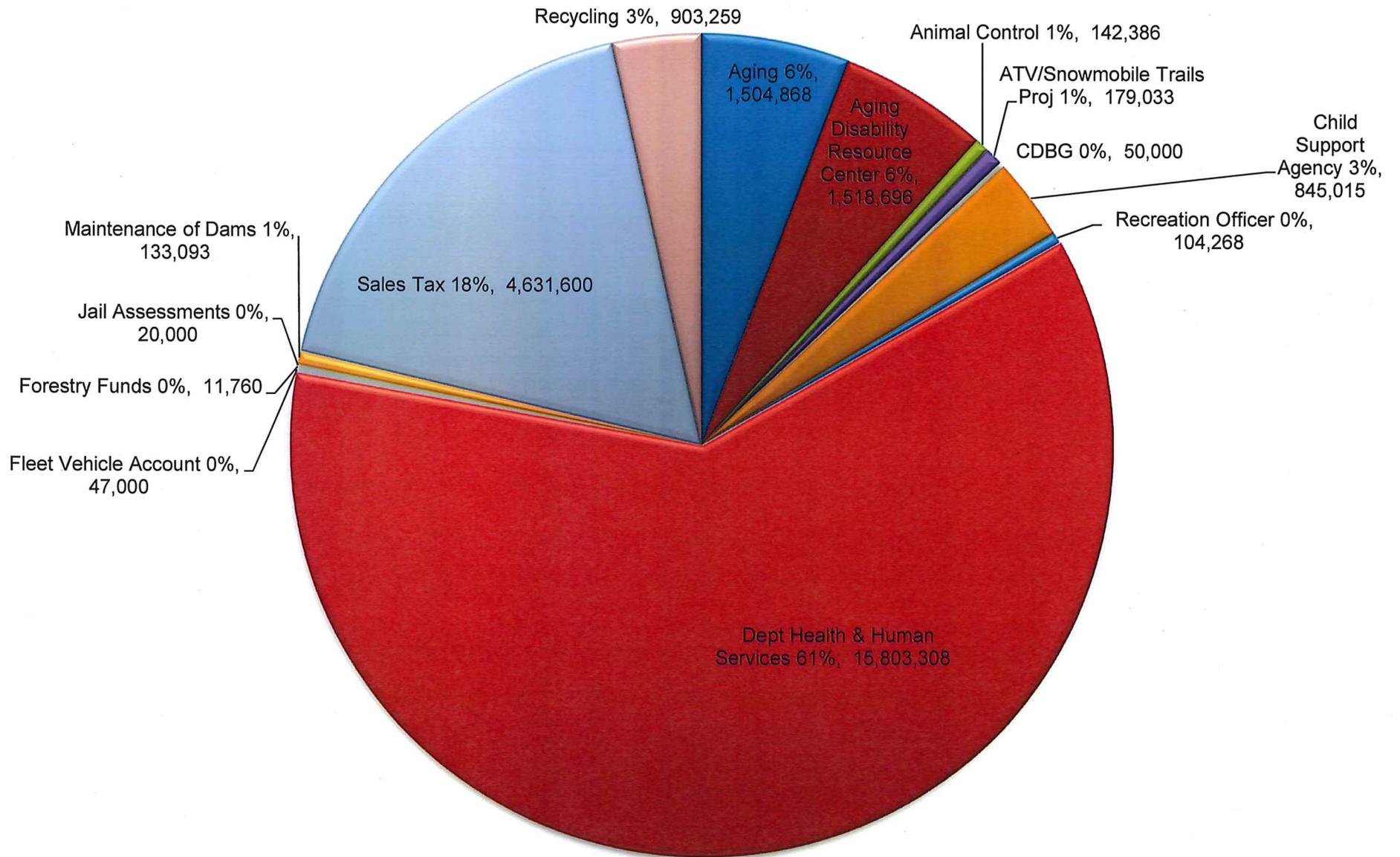
Revenues by Funding Source



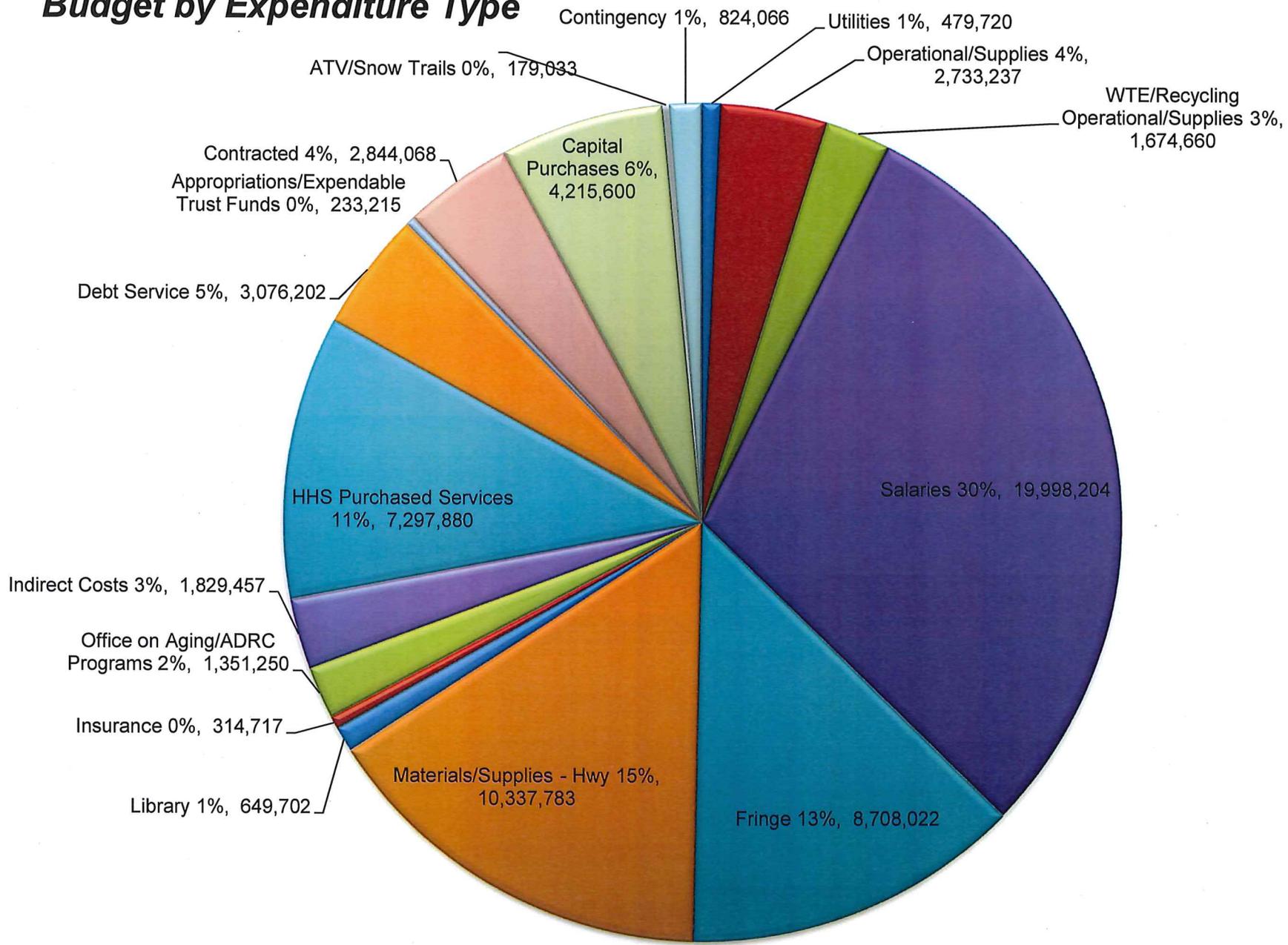
Budget by Function



Special Revenue Funds



Budget by Expenditure Type



Barron County Indirect Costs Supplement to the 2020 Budget

Department

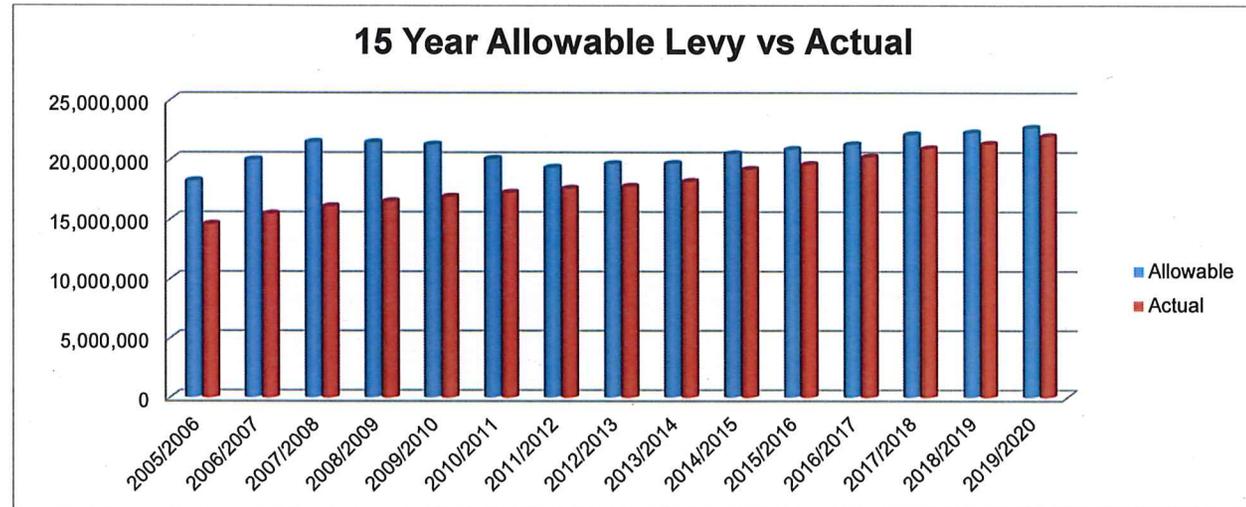
| | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> |
|-------------------|------------------|------------------|------------------|------------------|------------------|
| Child Support | 108,736 | 98,502 | 97,770 | 104,252 | 114,496 |
| Human Services | 903,343 | 821,712 | 875,832 | 900,223 | 988,440 |
| Aging & Nutrition | 198,698 | 156,539 | 125,996 | 133,611 | 143,240 |
| ADRC | 98,012 | 133,571 | 137,338 | 146,764 | 162,739 |
| Highway | 210,536 | 205,193 | 201,209 | 186,369 | 230,167 |
| Solid Waste | 57,226 | 75,545 | 67,855 | 244,399 | 190,375 |
| Total | 1,576,551 | 1,491,062 | 1,506,000 | 1,715,617 | 1,829,457 |

Per Revenue Spreadsheet

| | | | | | | |
|---------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|
| DHHS/Aging/ADRC/CSA | 01-43211-000 | 1,308,789 | 1,210,324 | 1,236,936 | 1,284,850 | 1,408,915 |
| Highway | 01-49220-701 | 210,536 | 205,193 | 201,209 | 186,369 | 230,167 |
| Waste to Energy/Recycling | 01-49220-703 | 57,226 | 75,545 | 67,855 | 244,399 | 190,375 |
| Total | | 1,576,551 | 1,491,062 | 1,506,000 | 1,715,618 | 1,829,457 |
| | Increase/(Decrease) | 31,826 | -85,489 | 14,938 | 209,618 | 113,839 |

Barron County 15 Year Allowable Levy vs Actual Supplement to the 2020 Budget

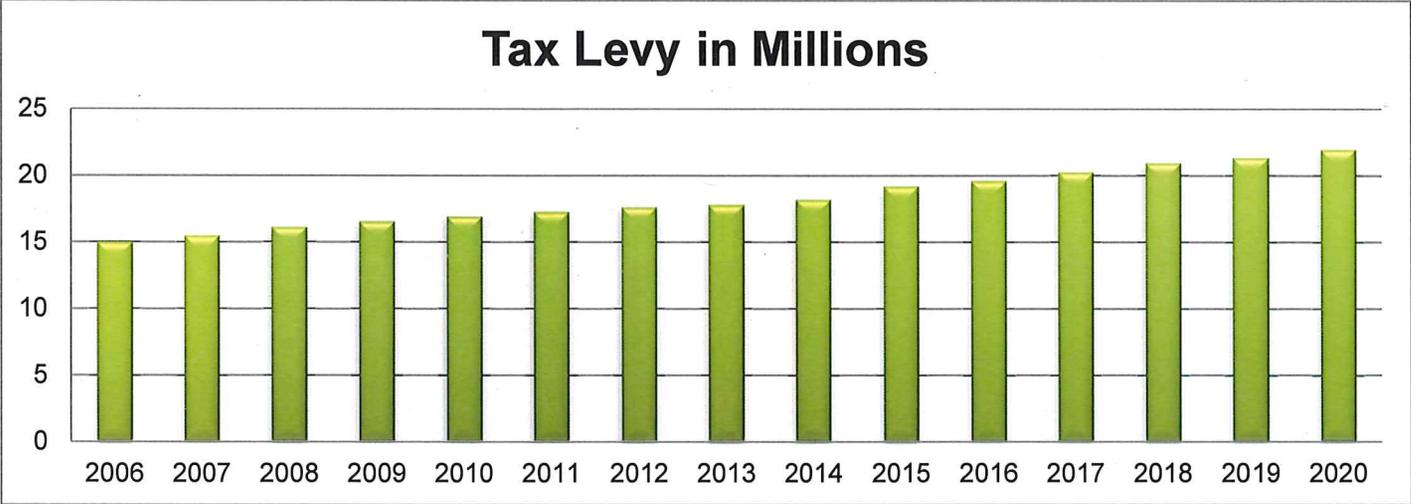
| | Allowable Levy | Actual Levy |
|-----------|-------------------|----------------|
| 2005/2006 | 18,208,088 | 14,590,342 |
| 2006/2007 | 19,981,792 | 15,448,538 |
| 2007/2008 | 21,459,444 | 16,066,715 |
| 2008/2009 | 21,429,188 | 16,497,625 |
| 2009/2010 | 21,252,716 | 16,889,289 |
| 2010/2011 | 20,052,992 | 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 |
| 2016/2017 | 21,247,314 | 20,210,095 |
| 2017/2018 | 22,087,857 | 20,916,813 |
| 2018/2019 | 22,255,124 | 21,315,394 |
| 2019/2020 | 22,662,099 | 21,955,284 |



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

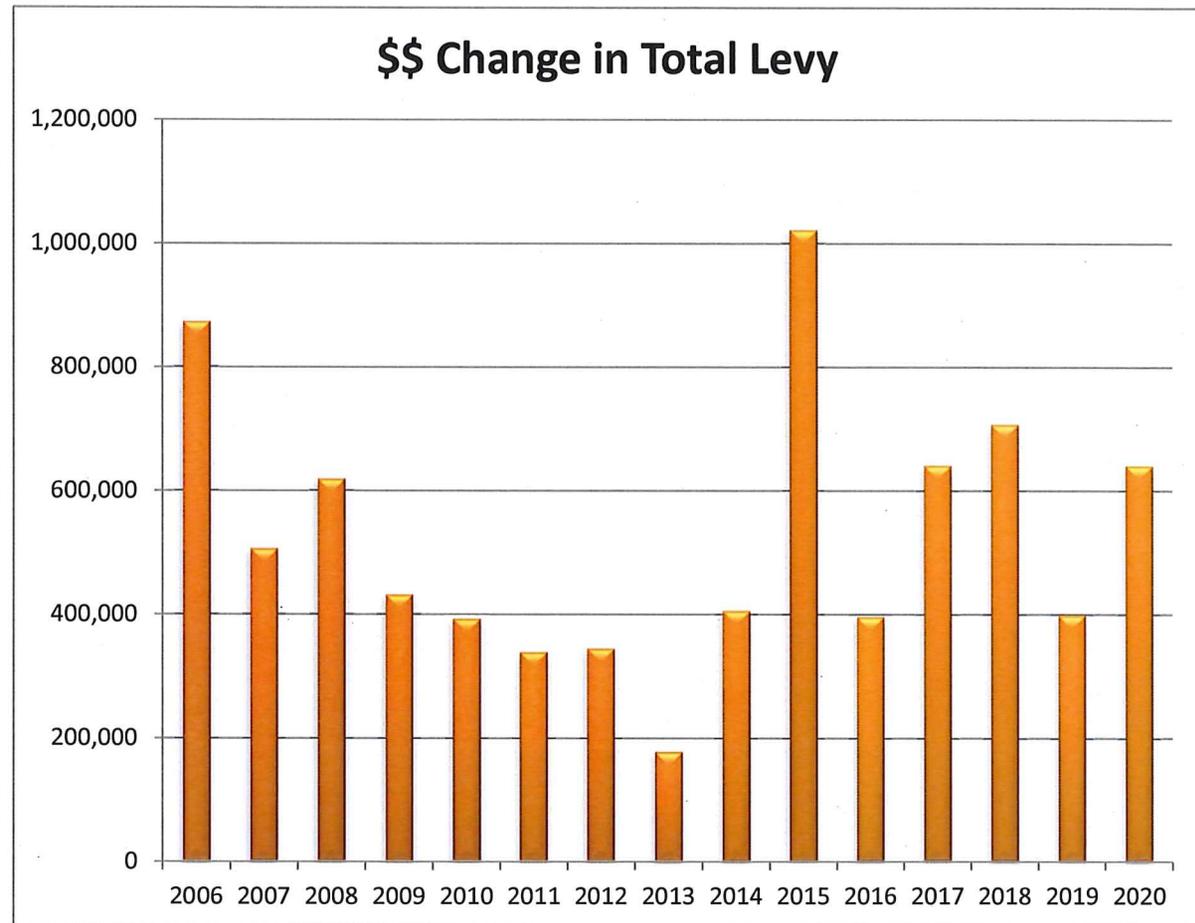
Barron County 15 Year Historical Analysis of Tax Levy Supplement to the 2020 Budget

| Budget Year | Tax Levy |
|-------------|------------|
| 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 |
| 2017 | 20,210,095 |
| 2018 | 20,916,813 |
| 2019 | 21,315,394 |
| 2020 | 21,955,284 |



Barron County 15 Year Historical Analysis of Change in Levy from Prior Year Supplement to the 2020 Budget

| Year | Change in Levy from Prior Year | |
|----------------|--------------------------------|--------------|
| 2006 | 872,457 | 6.20% |
| 2007 | 505,326 | 3.38% |
| 2008 | 618,177 | 4.00% |
| 2009 | 430,957 | 2.68% |
| 2010 | 391,664 | 2.37% |
| 2011 | 338,028 | 2.00% |
| 2012 | 343,782 | 2.00% |
| 2013 | 176,604 | 1.01% |
| 2014 | 404,849 | 2.28% |
| 2015 | 1,021,591 | 5.63% |
| 2016 | 395,117 | 2.06% |
| 2017 | 640,835 | 3.27% |
| 2018 | 706,718 | 3.50% |
| 2019 | 398,581 | 1.91% |
| 2020 | 639,890 | 3.00% |
| Average | 525,638 | 3.02% |



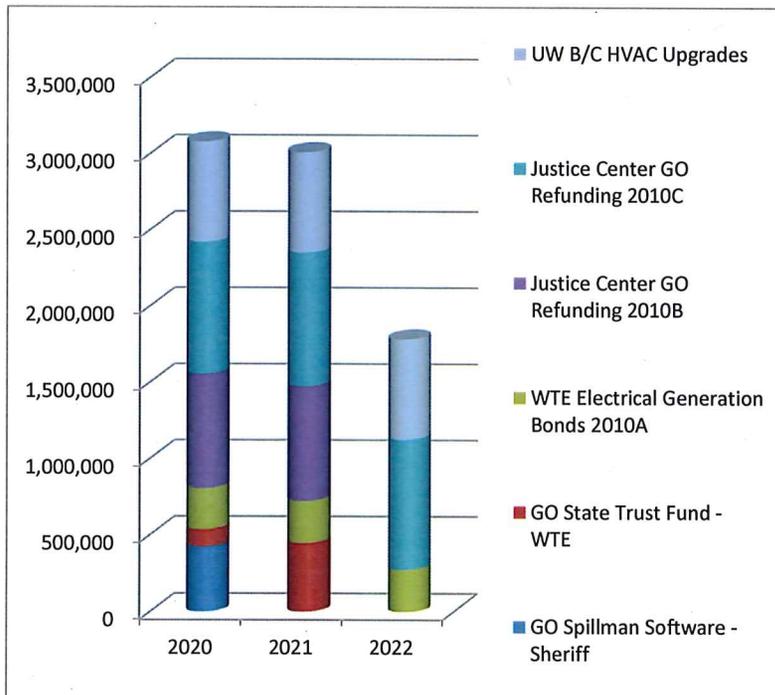
Barron County 15 Year Historical Analysis - Summary Tax Allocation Supplement to the 2020 Budget

| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| State Tax not part of County Budget | 630,116 | 645,840 | 667,919 | 667,592 | 662,233 | 625,216 | 626,209 | 589,713 | 607,455 | 633,246 | 653,570 | 673,355 | 0 | 0 | 0 |
| \$\$ Change | 8,180 | 15,724 | 22,079 | (328) | (5,358) | (37,017) | 993 | (36,496) | 17,742 | 25,791 | 20,324 | 19,785 | 673,355 | 0 | 0 |
| %% Change | 1.32% | 2.50% | 3.42% | -0.05% | -0.80% | -5.59% | 0.16% | -5.83% | 3.01% | 4.25% | 3.21% | 3.03% | 100.00% | 0.00% | 0.00% |
| Expenditures | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| | Adopted |
| Operation and Maintenance | 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 | 21,885,149 | 22,547,983 | 23,402,327 | 24,914,988 |
| Debt Service | 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 | 2,607,664 | 3,040,133 | 3,031,718 | 3,076,202 |
| Capital Outlay - Borrowing/Grant Fund | | | | 2,500,000 | 2,500,000 | 5,200,000 | | | | | | | | | |
| County Tax for Highways & Bridges | 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 | 3,899,600 | 3,899,600 | 4,152,899 | 4,152,899 |
| Contingency Fund | 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 | 1,675,000 | 1,285,000 | 920,000 | 824,066 |
| Capital Project Funding | 435,000 | 450,000 | 450,000 | 450,000 | 425,000 | 450,000 | 977,100 | 600,000 | 935,000 | 855,000 | 745,403 | 666,064 | 750,000 | 871,430 | 749,000 |
| UWBC HVAC Upgrades | | | | | | | | | | 658,170 | | | | | |
| Capital Project - Hwy Salt/Storage Shed | | | | | | | 900,000 | | | | | | | | |
| B1 Charitable & Penal Chgs & Spec Chg | 182 | | | | | | 47 | | 48 | | | | | | |
| Total Expenditures | 23,715,194 | 23,865,375 | 25,283,711 | 27,999,907 | 28,145,235 | 31,658,619 | 26,065,864 | 25,456,626 | 26,950,333 | 28,344,577 | 29,613,665 | 30,733,477 | 31,522,716 | 32,378,374 | 33,717,155 |
| LESS: | | | | | | | | | | | | | | | |
| General Revenue | 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 | 5,519,038 | 5,623,506 | 6,133,838 | 6,730,308 |
| Debt Service Revenue | 21,494 | 21,494 | 21,494 | 21,494 | 21,494 | 286,987 | | | | | | | | | |
| Bond Proceeds | | | | 2,500,000 | 2,500,000 | 5,200,000 | | | | | | | | | |
| County Sales Tax Revenue | 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 | 3,500,000 | 3,500,000 | 3,600,000 | 3,700,000 |
| Excess Sales Tax Revenue | 539,184 | 101,471 | 250,000 | 250,000 | 250,000 | 124,000 | 26,000 | 235,000 | 500,000 | 685,000 | 917,600 | 1,125,000 | 1,000,000 | 881,000 | 931,600 |
| Jail Assessment Fees | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 47,607 | 37,150 | 60,000 | 60,000 | 50,000 | 75,000 | 75,000 | 70,000 | 30,000 | 20,000 |
| 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 | 322,000 | 300,000 | 324,000 | 379,665 |
| Debt Service Fund Balance Applied | 153,318 | 81,000 | 30,508 | | | | | | | | | | | | |
| General Fund Balance Applied | | 150,023 | | | | 295,000 | 1,234,000 | 115,000 | 230,000 | | 450,500 | 500,000 | 638,000 | 650,000 | 650,000 |
| Fund Balance Tsf from Other Funds | | | | | 375,381 | 35,460 | | | | | | | | | |
| Total Revenues to be applied to levy | 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 | 11,041,038 | 11,131,506 | 11,618,838 | 12,411,573 |
| County Library | 352,870 | 387,488 | 397,462 | 394,559 | 403,541 | 464,353 | 486,803 | 483,109 | 472,771 | 486,927 | 469,522 | 485,602 | 496,617 | 529,560 | 623,351 |
| County Library - Out of County Pmts | | | 21,863 | 24,042 | 25,541 | 25,026 | 27,078 | 35,182 | 32,094 | 28,294 | 29,626 | 32,054 | 28,986 | 26,298 | 26,351 |
| | 352,870 | 387,488 | 419,325 | 418,601 | 429,082 | 489,379 | 513,881 | 518,291 | 504,865 | 515,221 | 499,148 | 517,656 | 525,603 | 555,858 | 649,702 |
| Total Levy | 14,943,212 | 15,448,538 | 16,066,715 | 16,497,625 | 16,889,289 | 17,716,696 | 17,571,099 | 17,747,703 | 18,152,552 | 19,174,143 | 19,569,260 | 20,210,095 | 20,916,813 | 21,315,394 | 21,955,284 |
| Dollar Change from Prior Year | 872,457 | 505,326 | 618,177 | 430,910 | 391,664 | 827,407 | (145,597) | 176,604 | 404,849 | 1,021,591 | 395,117 | 640,835 | 706,718 | 398,581 | 639,890 |
| Operating Levy | 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 | 17,999,431 | 18,246,680 | 18,637,676 | 19,278,747 |
| Debt Levy | 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 | 2,210,664 | 2,670,133 | 2,677,718 | 2,676,537 |
| Total Levy - recomputed | 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 | 20,210,095 | 20,916,813 | 21,315,394 | 21,955,284 |

Barron County Debt Schedule Supplement to the 2020 Budget

| | Projected <u>2020</u> | Projected <u>2021</u> | Projected <u>2022</u> | Projected <u>2023</u> |
|---------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| GO Spillman Software - Sheriff | 422,307 | - | - | - |
| GO State Trust Fund - WTE | 111,362 | 445,186 | - | - |
| WTE Electrical Generation Bonds 2010A | 269,550 | 273,975 | 272,350 | - |
| ** Justice Center GO Refunding 2010B | 749,175 | 750,375 | - | - |
| Justice Center GO Refunding 2010C | 864,438 | 877,575 | 849,750 | - |
| Government Center HVAC Upgrade | - | - | - | - |
| UW B/C HVAC Upgrades | 658,170 | 658,170 | 658,170 | - |
| | <u>3,075,002</u> | <u>3,005,281</u> | <u>1,780,270</u> | <u>-</u> |

**Does not include reduction in Debt Service by Jail Assessment or Out of County Prisoner Revenue

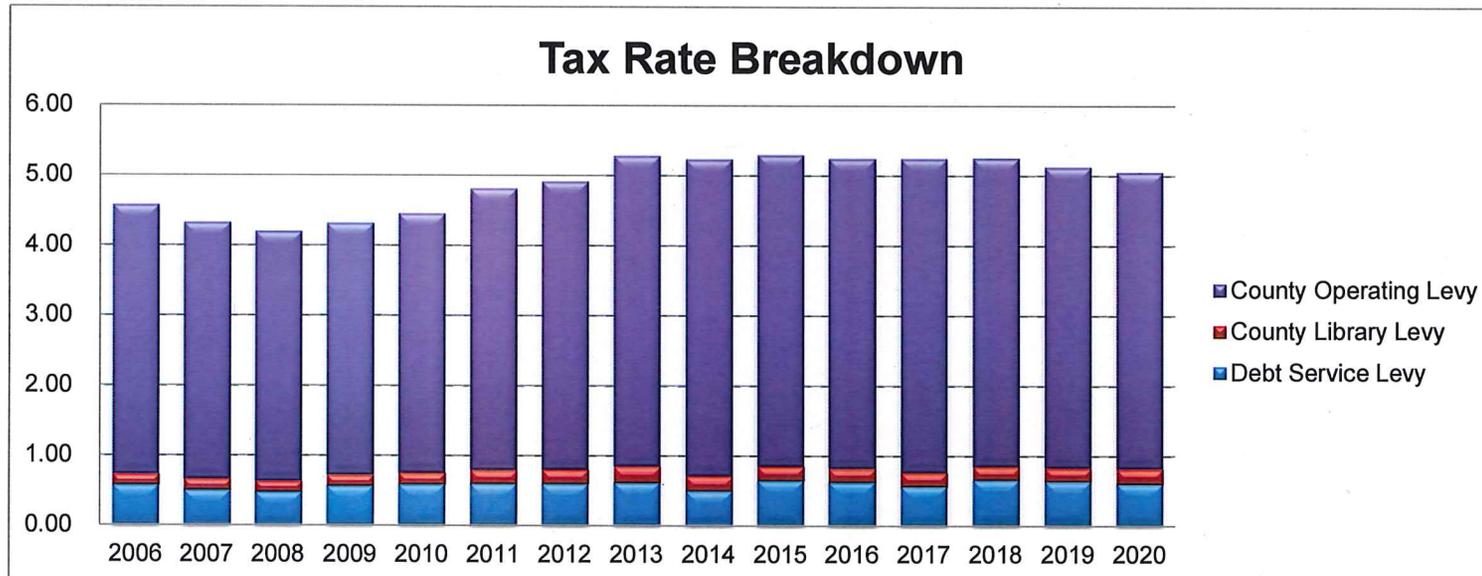


Breakdown of Principal & Interest As of 12/31/2019

| | Principal | Interest | Total |
|------------------------|------------------|----------------|------------------|
| WTE Elec Gen Bonds | 745,000 | 70,875 | 815,875 |
| JC GO Refunding 2010B | 1,425,000 | 74,550 | 1,499,550 |
| JC GO Refunding 2010C | 2,450,000 | 141,763 | 2,591,763 |
| UWBC HVAC Upgrade | 1,875,000 | 99,510 | 1,974,510 |
| Spillman Software | 422,307 | 0 | 422,307 |
| State Trust Fund - WTE | 529,094 | 27,454 | 556,548 |
| | <u>7,446,401</u> | <u>414,152</u> | <u>7,860,553</u> |

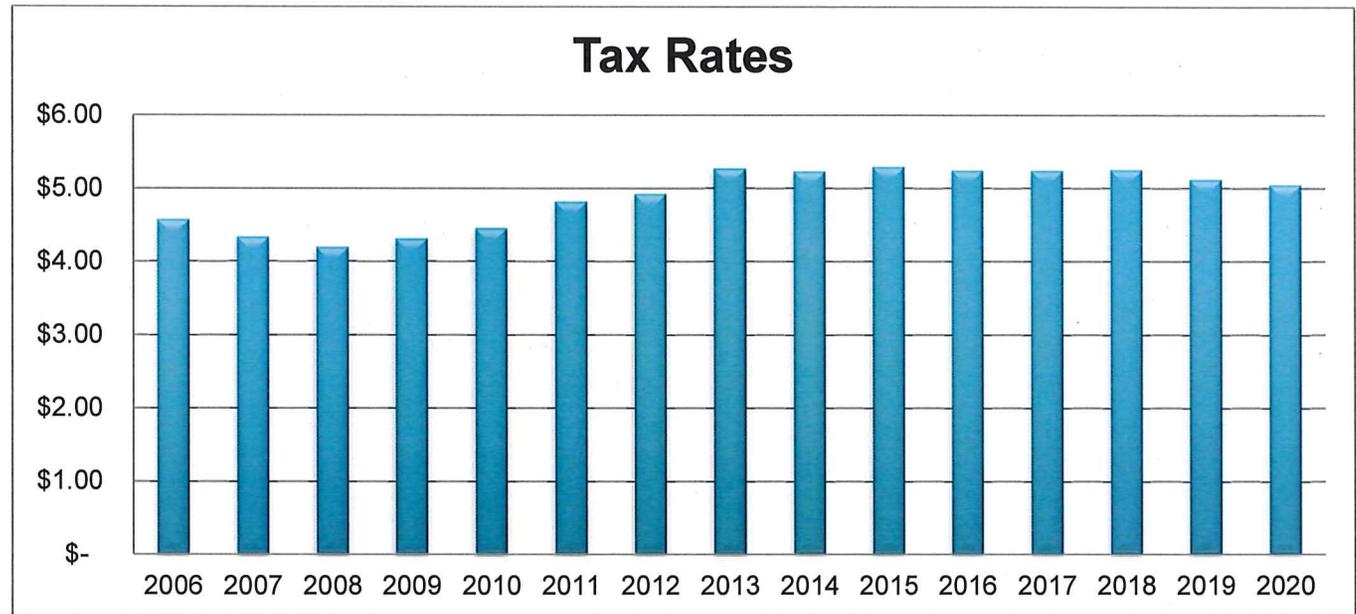
Barron County 15 Year Historical Tax Rate Analysis Supplement to the 2020 Budget

| Year | Debt Service Levy | County Library Levy | County Operating Levy | Total County Levy |
|------|-------------------|---------------------|-----------------------|-------------------|
| 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 |
| 2017 | 0.57 | 0.19 | 4.48 | 5.24 |
| 2018 | 0.66 | 0.19 | 4.40 | 5.25 |
| 2019 | 0.64 | 0.19 | 4.29 | 5.12 |
| 2020 | 0.61 | 0.21 | 4.23 | 5.05 |



Barron County 15 Year Historical Tax Rate Analysis Supplement to the 2020 Budget

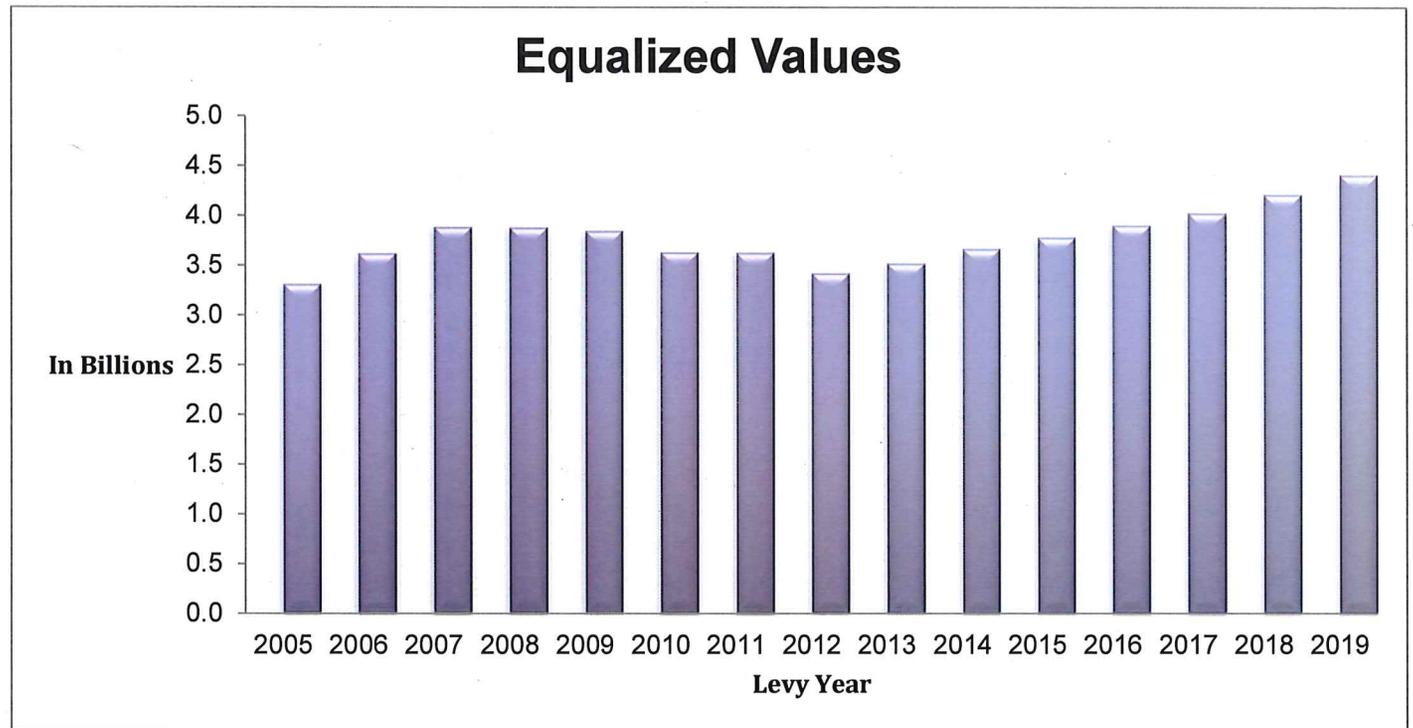
| Budget Year | Mill Rates |
|-------------|------------|
| 2006 | \$ 4.57 |
| 2007 | \$ 4.33 |
| 2008 | \$ 4.19 |
| 2009 | \$ 4.31 |
| 2010 | \$ 4.45 |
| 2011 | \$ 4.81 |
| 2012 | \$ 4.92 |
| 2013 | \$ 5.27 |
| 2014 | \$ 5.23 |
| 2015 | \$ 5.29 |
| 2016 | \$ 5.24 |
| 2017 | \$ 5.24 |
| 2018 | \$ 5.25 |
| 2019 | \$ 5.12 |
| 2020 | \$ 5.05 |
| Average | \$ 4.88 |



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

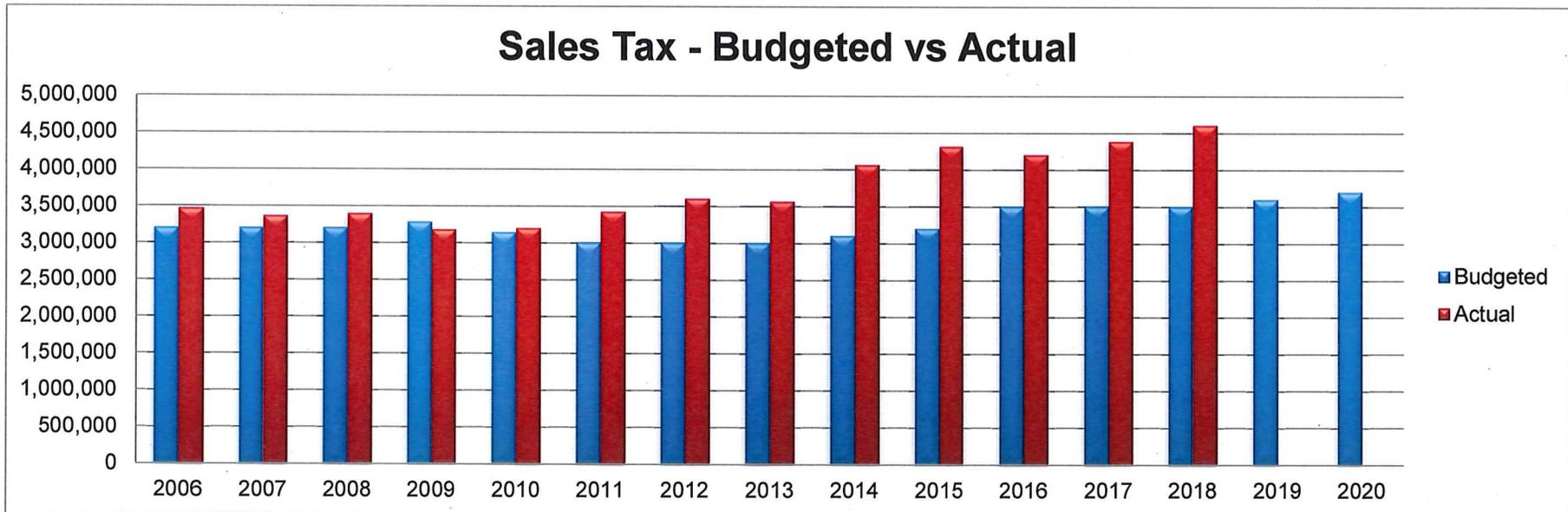
Barron County 15 Year Historical Analysis of Equalized Values Supplement to the 2020 Budget

| Levy Year | Equalized Value |
|----------------|----------------------|
| 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 |
| 2016 | 3,903,167,200 |
| 2017 | 4,024,616,900 |
| 2018 | 4,210,936,100 |
| 2019 | 4,404,065,500 |
| Average | 3,776,685,560 |



Barron County 15 Year Historical Sales Tax Analysis

| Budget Year | Sales Tax Budgeted | Sales Tax Actual |
|-------------|--------------------|------------------|
| 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 | 4,310,954 |
| 2016 | 3,500,000 | 4,201,197 |
| 2017 | 3,500,000 | 4,379,738 |
| 2018 | 3,500,000 | 4,599,920 |
| 2019 | 3,600,000 | |
| 2020 | 3,700,000 | |

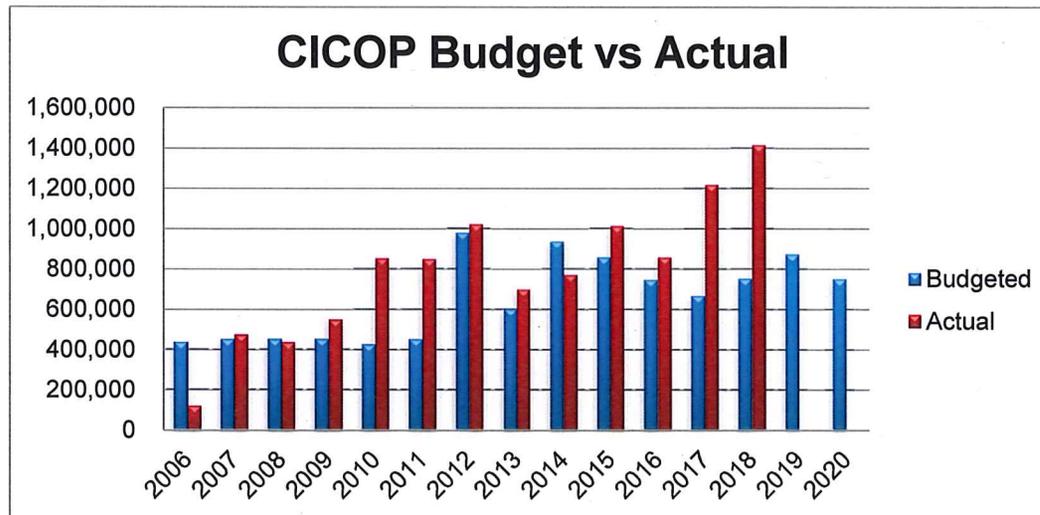


Barron County Capital Improvement Capital Outlay (CICOP) Supplement to the 2020 Budget

Capital Improvement - Capital Outlay

| | | |
|--|-----------|-----|
| Total requests for 2020 from CICOP details | 2,017,700 | |
| Total | 2,017,700 | |
| Levy | 749,000 | 37% |
| Requests in excess of Levy (reserves) | 1,268,700 | 63% |

| Budget Year | Levy Dollars Applied | CICOP Actual Expenditures |
|-------------|----------------------|---------------------------|
| 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 | 1,009,554 |
| 2016 | 745,403 | 855,866 |
| 2017 | 666,064 | 1,215,815 |
| 2018 | 750,000 | 1,413,581 |
| 2019 | 871,430 | |
| 2020 | 749,000 | |



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

Barron County Capital Improvement Capital Outlay Plan (CICOP) Supplement to the 2020 Budget

| Project Description | Project Cost | Funding Method | | | | Total |
|--|--------------|----------------|---------|---------------|-------|--------|
| | | Tax Levy | Bonding | Grant Funding | Other | |
| General Government | | | | | | |
| Depreciation Replacement | 25,000 | X | | | | 25,000 |
| Administration | | | | | | |
| Postage Meter | 15,000 | X | | | | 15,000 |
| Aging/ADRC | | | | | | |
| Walk-In Cooler | 15,000 | X | | | | 15,000 |
| Dishwasher - Barron Site | 5,000 | X | | | | 5,000 |
| Dishwasher - Chetek Site | 5,000 | X | | | | 5,000 |
| 2014 Ford Focus Replacement - MOW | 20,000 | X | | | | 20,000 |
| Courts | | | | | | |
| Microfiche Conversion to Electronic | 31,000 | X | | | | 31,000 |
| Polycom Upgrade - Branches 1 & 2 | 36,000 | X | | | | 36,000 |
| DHHS | | | | | | |
| DHHS Furniture Replacement (5 Offices) | 12,500 | X | | | | 12,500 |
| District Attorney | | | | | | |
| Office Upgrades for New Prosecutor | 15,000 | X | | | | 15,000 |

| Project Description | Project Cost | Funding Method | | | | Total |
|--|--------------|----------------|---------|---------------|-------|---------|
| | | Tax Levy | Bonding | Grant Funding | Other | |
| Maintenance | | | | | | |
| Justice Center Fire Alarm Upgrade | 300,000 | X | | | | 300,000 |
| Broom Attachment for JC Tractor | 10,000 | X | | | | 10,000 |
| Replace AHU-7 (Ag Bldg Ground Floor) | 45,000 | X | | | | 45,000 |
| Govt Ctr Building & Roof Projects | 150,000 | X | | | | 150,000 |
| Govt Ctr/Justice Ctr Automation | 40,000 | X | | | | 40,000 |
| Zero Turn Mower (with Trade-In) | 17,000 | X | | | | 17,000 |
| Truck w/Plow (with Trade-In) | 72,000 | X | | | | 72,000 |
| Justice Ctr Roof Replacement (16 yr old) | 250,000 | X | | | | 250,000 |
| Parks & Recreation | | | | | | |
| Skid Steer (with Trade-In) | 40,000 | X | | | | 40,000 |
| Silver Lake Bathroom Roof | 4,500 | X | | | | 4,500 |
| Docks | 15,000 | X | | | | 15,000 |
| Picnic Tables | 8,000 | X | | | | 8,000 |
| Signage | 5,000 | X | | | | 5,000 |
| Waldo Carlson Pit Toilet 2019 | 50,000 | X | | | | 50,000 |
| Sheriff | | | | | | |
| Squads - 301, 312, 319, 321, 385 | 185,000 | X | | | | 185,000 |
| Includes Change Over Costs | | | | | | |
| Taser Replacement | 10,000 | X | | | | 10,000 |
| Squad Cameras | 25,000 | X | | | | 25,000 |
| Replacement of Jail Locks | 10,000 | X | | | | 10,000 |
| Technology | | | | | | |
| Networking | 76,500 | X | | | | 76,500 |
| Copiers | 45,000 | X | | | | 45,000 |
| Miscellaneous Projects | 131,800 | X | | | | 131,800 |
| Sheriff's Dept Technology | 146,400 | X | | | | 146,400 |
| Software | 45,000 | X | | | | 45,000 |
| UPS Systems | 5,000 | X | | | | 5,000 |
| Workstation Equipment | 65,000 | X | | | | 65,000 |

| Project Description | Project Cost | Funding Method | | | | Total |
|--------------------------------------|------------------|----------------|---------|---------------|-------|------------------|
| | | Tax Levy | Bonding | Grant Funding | Other | |
| Treasurer | | | | | | |
| Desk & Chairs | 1,500 | X | | | | 1,500 |
| Cash Counting/Counterfeit Detector | 500 | X | | | | 500 |
| | | | | | | |
| UW Eau Claire - Barron County | | | | | | |
| Flooring Replacements | 30,000 | X | | | | 30,000 |
| HVAC Automation | 50,000 | X | | | | 50,000 |
| Concrete Replacement | 5,000 | X | | | | 5,000 |
| | | | | | | |
| 2020 COUNTY TOTAL | 2,017,700 | | | | | 2,017,700 |

| | | | | | | |
|-------------------------|------------------|---|--|--|--|------------------|
| County | 2,017,700 | X | | | | 2,017,700 |
| Highway | 1,125,000 | X | | | | 1,125,000 |
| 2020 GRAND TOTAL | 3,142,700 | | | | | 3,142,700 |

Barron County Library Requests Supplement to the 2020 Budget

| Out of County Libraries | 2017 | 2018 | 2019 | 2020 | 2020 | Increase (Decrease) |
|---|----------------|----------------|----------------|----------------|----------------|------------------------|
| | 70% | 70% | 70% | 100% | 70% | |
| Amery Area Public Library | 3,771 | 3,451 | 3,052 | 9,494 | 6,645 | 3,593 |
| Baldwin Public Library | 593 | 0 | 155 | 492 | 345 | 190 |
| Balsam Lake Public Library | 0 | 361 | 0 | 193 | 135 | 135 |
| Boyceville Public Library | 172 | 0 | 0 | 373 | 261 | 261 |
| Bruce Area Library | 359 | 144 | 0 | 20 | 14 | 14 |
| Centuria Public Library | 494 | 477 | 503 | 1,341 | 939 | 436 |
| Chippewa Falls | 2,283 | 1,920 | 814 | 1,015 | 711 | (103) |
| Clarella Hacket Johnson Library - Sand Creek WI | 599 | 411 | 454 | 687 | 481 | 27 |
| Clear Lake Public Library | 5,641 | 5,553 | 4,911 | 5,156 | 3,609 | (1,302) |
| Colfax Public Library | 0 | 0 | 0 | 35 | 24 | 24 |
| D.R. Moon Memorial Library - Stanley WI | 250 | 51 | 0 | 0 | 0 | 0 |
| Deer Park Public Library | 0 | 0 | 50 | 0 | 0 | (50) |
| Friday Memorial - New Richmond | 801 | 718 | 1,149 | 1,010 | 707 | (442) |
| GE Bleskacek Family Memorial Library - Bloomer Public Library | 4,018 | 3,026 | 3,029 | 5,678 | 3,975 | 946 |
| Glenwood City Public Library | 51 | 39 | 14 | 40 | 28 | 14 |
| Grantsburg Public Library | 0 | 0 | 242 | 283 | 198 | (44) |
| Hazel Mackin Community Library - Roberts WI | 257 | 398 | 317 | 120 | 84 | (233) |
| Hudson Area Joint - Hudson | 1,405 | 243 | 1,849 | 547 | 383 | (1,466) |
| Lac Courte Oreilles Ojibwa College Community Library | 0 | 78 | 0 | 0 | 0 | 0 |
| Larsen Family Public Library - Webster | 0 | 27 | 0 | 0 | 0 | 0 |
| LE Phillips - Eau Claire | 3,116 | 4,394 | 3,597 | 4,350 | 3,045 | (552) |
| Menomonie Public | 5,696 | 5,419 | 4,031 | 4,480 | 3,136 | (895) |
| Milltown Public Library | 300 | 210 | 74 | 45 | 32 | (42) |
| Osceola Public Library | 55 | 0 | 156 | 33 | 23 | (133) |
| River Falls Public Library | 790 | 506 | 696 | 0 | 0 | (696) |
| Rusk County Community - Ladysmith | 295 | 378 | 525 | 1,100 | 770 | 245 |
| Shell Lake Library | 504 | 421 | 258 | 628 | 440 | 182 |
| Spooner Memorial Library | 468 | 244 | 189 | 125 | 87 | (102) |
| St Croix Falls Public Library | 136 | 152 | 170 | 398 | 279 | 109 |
| Woodville Community Library | 0 | 365 | 63 | 0 | 0 | (63) |
| | 32,054 | 28,986 | 26,298 | 37,643 | 26,351 | 53 |
| In County Libraries | 2017 | 2018 | 2019 | 2020 | 2020 | Increase (Decrease) |
| | 70% | 71% | 72% | 100% | 73% | |
| Barron Public Library - Barron | 123,897 | 126,693 | 123,743 | 168,970 | 123,348 | (395) |
| Cameron Public Library | 21,184 | 23,691 | 24,592 | 44,368 | 32,389 | 7,797 |
| Calhoun Memorial - Chetek | 58,348 | 70,553 | 81,581 | 192,200 | 140,306 | 58,725 |
| Thomas St. Angelo - Cumberland | 105,321 | 107,752 | 114,647 | 149,603 | 109,210 | (5,437) |
| Rice Lake Public - Rice Lake | 158,184 | 151,735 | 169,171 | 271,430 | 198,144 | 28,973 |
| Turtle Lake Public Library | 18,668 | 16,193 | 15,826 | 27,334 | 19,954 | 4,128 |
| | 485,602 | 496,617 | 529,560 | 853,905 | 623,351 | 93,791 |
| Total all Library Appropriations | 517,656 | 525,603 | 555,858 | 891,548 | 649,702 | 93,844 |

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

In-County Library Increase Over Prior Year 17.71%
Total All Requests - Increase 16.88%

Per Barron County Library Plan 2017-2022 (as approved by County Board 8/21/17)

Increase 70% payments to 75% by 2022 by increasing percentage payments by 1% each year until 75% is achieved. Payments are made to each of public libraries within Barron County established under Chapter 43 of Wisconsin Statutes, serving Barron County residents without a library as calculated by the formula included in Wisconsin Statutes 43.12(1).

Barron County

15 Year Historical Library Levy Analysis

| <u>Budget Year</u> | <u>Library Levy</u> |
|-------------------------|---------------------|
| 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 |
| 2017 | 517,356 |
| 2018 | 525,603 |
| 2019 | 555,858 |
| 2020 | 649,702 |
| 15 Year Increase | 296,832 |
| 15 Yr % Increase | 45.69% |

