

# Barron County 2019 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 5, 2018**

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**Barron County  
2019 Budget Process Timeline**

<b>Event</b>	<b>Date</b>	<b>Responsible Party</b>
1 Adopt Budget Guidelines	July 16	County Board
2 Deliver Budget Worksheets to Departments	July 13	Finance Director
3 Administrator Meets with Department Heads	July 16 - Aug 10	Administrator/Dept Heads/Finance Director
4 Budget Request Deadline	Aug 10	Department Heads/Finance Director
5 Preliminary Budget Presentation to Executive Committee	Sept 5	Administrator/Executive
6 Preliminary Budget Presentation to County Board	Sept 17	Administrator/County Board
7 Executive Committee Recommendation to County Board	Oct 3	Administrator/Executive
8 Publish Budget Publication Per Statute 59.60	Oct 8	Finance Director
9 County Board Meeting	Oct 15	Administrator/County Board
10 Public Hearing***	Nov 5 - 6:00 pm	County Board
11 Adoption of 2018 Budget	Nov 13 - 9:00 am	County Board

**\*\*\*The County Board may adopt the 2019 Budget after the close of the Public Hearing during the November 5th County Board meeting.**

## **Barron County Fund Structure**

<b>General Fund Departments</b>	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>
100-01 County Board	201 Jail Assessments	305 Honeywell HVAC Upgrades - Campus
100-02 Courts/Clerk of Court/Probate	202 Barron County Sales Tax	306 Honeywell HVAC Upgrades - Govt Ctr
100-04 Administration	204 Maintenance of Dams	307 Justice Center GO Refunding Bonds - 2010B
100-04 Economic Dev Appropriation	206 CDBG Loan #1 1982	308 Justice Center GO Refunding Bonds - 2010C
100-05 Medical Examiner	208 CDBG Loan #2 2000	310 Electrical Generation Bonds - 2010A
100-06 County Clerk	210 Recycling Project	
100-07 Technology	211 Dept of Health & Human Services	<b>Capital Projects Fund</b>
100-08 Treasurer	213 Child Support Agency	
100-09 District Attorney	216 ADRC	401 Capital Improvement - CICOP
100-10 Register of Deeds	220 Fleet Vehicles	
100-12 Land Services	221 Recreation Deputy	<b>Proprietary Funds</b>
100-14 Maintenance	222 Animal Control Deputy	
100-15 Parks & Recreation	231 Commission on Aging	701 Highway - Internal Service Fund
100-15 Forestry	240 Wildlife Habitat	703 Waste to Energy - Enterprise Fund
100-16 Sheriff	241 Forestry Fund	
100-16 Emergency Management	242 Snowmobile Trails	<b>Fiduciary Funds</b>
100-20 Veteran's Service Office	244 ATV Trails	
100-23 Library Appropriations	801 Dog Licenses	808 DA Restitution
100-24 Appropriations	802 WI Fund Sanitary Systems	810 Juvenile Restitution
100-25 Extension	803 Wildlife Damage	811 Treasurer's Agency Fund
100-26 Housing Authority		812 Payroll
100-28 UW Barron County Campus		813 Property Tax
100-31 Corporation Counsel		814 NR-135 Surety Bonds
		815 Unclaimed Funds
		816 Timber Sale Performance Bonds
		817 Cell Tower Surety
101 Contingency		
301 Sick/Vacation Liability		

## ***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.

**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.

**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.

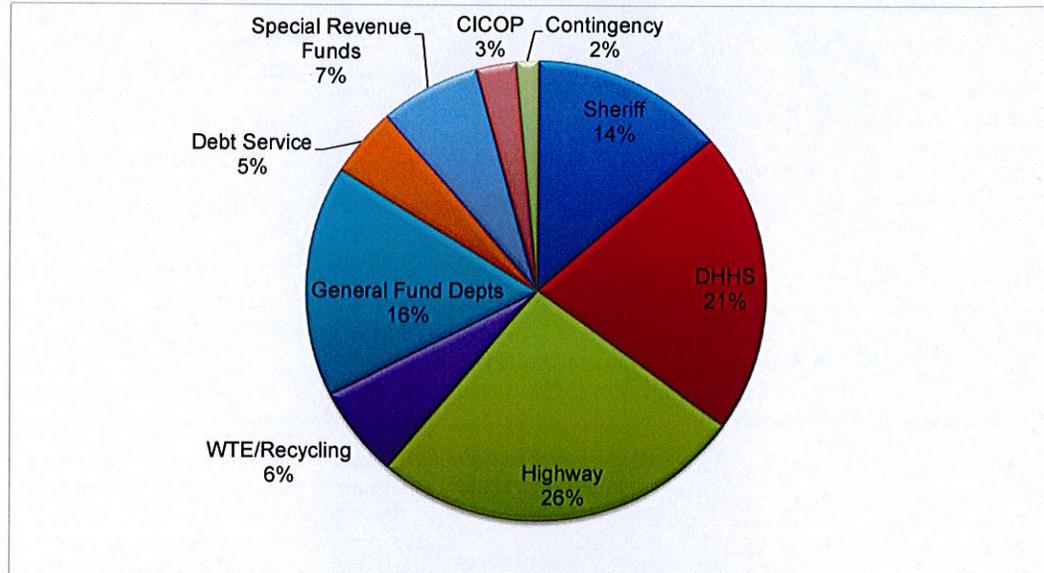
**TID**

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.

## 2019 Budget at a Glance

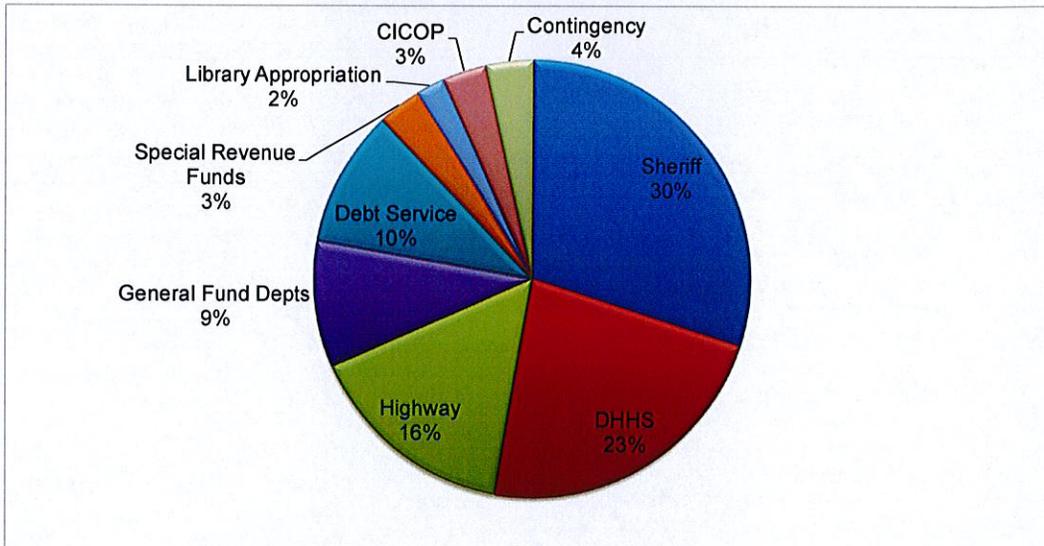
Department	Proposed Budget
Sheriff	\$ 8,465,203
DHHS	\$ 13,215,472
Highway	\$ 16,255,042
WTE/Recycling	\$ 4,010,834
General Fund Depts	\$ 10,050,802
Debt Service	\$ 3,031,718
Special Revenue Funds	\$ 4,357,738
CICOP	\$ 1,778,100
Contingency	\$ 920,000
	<u>\$ 62,084,909</u>

\*Includes Position Requests for DHHS/Highway



Department	Tax Levy
Sheriff	\$ 7,925,355
DHHS	\$ 6,007,506
Highway	\$ 4,152,899
General Fund Depts	\$ 2,482,602
Debt Service	\$ 2,677,718
Special Revenue Funds	\$ 853,026
Library Appropriation	\$ 555,858
CICOP	\$ 871,430
Contingency	\$ 920,000
Less Sales Tax/Fund Bal	\$ (5,131,000)
	<u>\$ 21,315,394</u>

\*Includes Position Requests for DHHS/Highway



**Barron County**  
**2019 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
2004	2005		\$ 3,047,719,200	\$ 13,727,483	\$ 4.67	-1.26%	\$ 669,744	\$ 3,274,990
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

## SUMMARY OF 2019 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 2019 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 5, 2018.

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.

<b>GENERAL FUND</b>	<b>2018 Budgeted</b>	<b>2019 Proposed</b>	<b>% Change</b>
<b>EXPENDITURES AND OTHER SOURCES:</b>			
Expenditures:			
General Government	\$ 6,462,890	\$ 6,990,219	
Public Safety	\$ 7,716,355	\$ 8,244,382	
Health & Human Services	\$ 189,552	\$ 215,322	
Culture, Recreation & Education	\$ 1,294,193	\$ 1,328,819	
Conservation & Development	\$ 1,162,441	\$ 1,192,442	
Transfers to Debt Service Fund	\$ 300,000	\$ 324,000	
Contingencies	\$ 1,285,000	\$ 920,000	
B1 Charitable & Penal Chgs from State		\$ -	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 18,410,431</b>	<b>\$ 19,215,184</b>	4.37%
<b>REVENUES AND OTHER SOURCES:</b>			
Revenues:			
Property Tax Levy	\$ 6,793,468	\$ 6,594,894	
Other Taxes	\$ 527,120	\$ 579,120	
Intergovernmental	\$ 3,058,422	\$ 3,307,058	
Licenses & Permits	\$ 150,000	\$ 190,000	
Fines, Forfeits & Penalties	\$ 136,200	\$ 138,200	
Public Charges for Services	\$ 1,099,950	\$ 1,240,640	
Miscellaneous	\$ 651,814	\$ 928,810	
Uses of Available Funds:			
Sales Tax Applied-Current	\$ 3,500,000	\$ 3,600,000	
Sales Tax Applied-Prior Year	\$ 1,000,000	\$ 881,000	
Out of County Prisoner Revenue - Prior Yr	\$ 300,000	\$ 324,000	
Fund Balance Applied	\$ 638,000	\$ 650,000	
Use of Assigned Fund Balance	\$ 555,457	\$ 781,462	
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 18,410,431</b>	<b>\$ 19,215,184</b>	4.37%
<b>Estimated Fund Balance December 31:</b>			
Committed/Assigned/Nonspendable	\$ 10,014,466	\$ 10,092,912	
Unassigned	\$ 9,893,818	\$ 8,944,522	
<b>Total Fund Balance 12/31</b>	<b>\$ 19,908,284</b>	<b>\$ 19,037,434</b>	

**SUMMARY OF 2019 PROPOSED BUDGET FOR BARRON COUNTY - Continued**

<b>ALL GOVERNMENTAL FUNDS COMBINED</b>	<b>Estimated Fund Balance 1/1/2019</b>	<b>Total Revenues/ Other Sources</b>	<b>Total Expenditures/ Other Uses</b>	<b>Estimated Fund Balance 12/31/2019</b>	<b>2019 Property Tax Levy</b>	<b>2018 Property Tax Levy</b>
General Fund	\$ 19,037,434	\$ 19,215,184	\$ 19,215,184	\$ 19,037,434	\$ 6,594,894	\$ 6,793,468
Special Revenue Funds	\$ 4,323,075	\$ 18,204,187	\$ 18,204,187	\$ 4,323,075	\$ 7,018,453	\$ 6,803,612
Debt Service	\$ 13,526	\$ 3,031,718	\$ 3,031,718	\$ 13,526	\$ 2,677,718	\$ 2,670,133
Capital Projects	\$ 1,454,826	\$ 871,430	\$ 1,778,100	\$ 548,156	\$ 871,430	\$ 750,000
<b>Internal Service Funds:</b>						
Highway Department	\$ 10,331,607	\$ 15,255,042	\$ 16,255,042	\$ 9,331,607	\$ 4,152,899	\$ 3,899,600
<b>Proprietary Fund:</b>						
Waste-to-Energy Facility	\$ 501,300	\$ 3,625,450	\$ 3,555,718	\$ 571,032	\$ -	\$ -
	<u>\$ 35,661,768</u>	<u>\$ 60,203,011</u>	<u>\$ 62,039,949</u>	<u>\$ 33,824,830</u>	<u>\$ 21,315,394</u>	<u>\$ 20,916,813</u>

	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>2019 Proposed</b>	<b>Percentage Change</b>
Valuation	\$ 3,903,167,200	\$ 4,024,616,900	\$ 4,210,936,100	4.63%
County Tax Levy	\$ 20,210,095	\$ 20,916,813	\$ 21,315,394	1.91%
Mill Rate (Taxes per \$1,000 Valuation)				
Debt Service	\$ 0.57	\$ 0.66	\$ 0.64	-3.03%
Library Service	\$ 0.19	\$ 0.19	\$ 0.19	0.00%
Operating	\$ 4.48	\$ 4.40	\$ 4.29	-2.50%
Total	<u>\$ 5.24</u>	<u>\$ 5.25</u>	<u>\$ 5.12</u>	

**\*\*RECYCLING SPECIAL CHARGE:**                      \$18.00                      \$24.00                      \$24.00  
 \*\*All Municipalities except Town & City of Rice Lake & Village of New Auburn - Improved Parcels Only (per parcel charge)

The 2019 Budget includes new positions in DHHS (5) and Highway (3).

Published October 9, 2018                      Section 65.90(3)                      Jeffrey S. French,                      Barron County Administrator

**BARRON COUNTY 2019 BUDGET - Summary Tax Allocation**

**Expenditures Less Revenues**

Operation and Maintenance (General & Special Revenue Funds)  
 Debt Service Funds  
 Highway Fund  
 Contingency Fund  
 Capital Improvement Fund

**Total Expenditures**

**Less:**

General Revenue (General fund)  
 County Sales Tax Revenue  
 Excess Sales Tax Revenue  
 Jail Assessment Fees - Offset JC Debt - Fund Balance Applied  
 Out of County Prisoner Rev - Offset JC Debt - Fund Balance Applied  
 General Fund Balance Applied

**Total Revenues to be applied to levy**

**Allowable Levy per Levy Limit Worksheet**

County Library  
 County Library - Out of County Payments  
**Total Levy per Levy Limit Worksheet (With Library)**

Total Dollar Change from Prior Year  
 Total Percentage Change from Prior Year

**Levy Limit Information**

Net New Construction  
 Net New Construction - Dollar Amount  
 TID Adjustments per DOR/Personal Property Aid

**Net New Construction After Adjustments**

Total Maximum Allowable Levy  
 Actual Levy as adopted by County Board  
**(Over)/Under Maximum Allowable Levy**

Equalized Valuation - Less TID  
 County Library Valuation

**Mill Rate Information**

Debt Service Levy  
 County Library Levy - In County & Out of County Payments  
 County Operating Levy

**Total County Mill Rate Levy**

**Recycling Surcharge per Improved Parcel**

Estimated # Improved Parcels  
**Recycling Surcharge (Excluding City/Town of Rice Lake & Vil New Auburn)**

	<b>2017 Adopted</b>	<b>2018 Adopted</b>	<b>2019 Preliminary</b>	<b>Executive Recommendation</b>	<b>Board Approved Incl New Positions</b>
21,885,149	22,547,983	23,235,633	23,402,327	23,402,327	
2,607,664	3,040,133	3,031,718	3,031,718	3,031,718	
3,899,600	3,899,600	4,000,000	4,152,899	4,152,899	
1,675,000	1,285,000	920,000	920,000	920,000	
666,064	750,000	939,500	871,430	871,430	
<b>30,733,477</b>	<b>31,522,716</b>	<b>32,126,851</b>	<b>32,378,374</b>	<b>32,378,374</b>	
5,519,038	5,623,506	6,133,838	6,133,838	6,133,838	
3,500,000	3,500,000	3,600,000	3,600,000	3,600,000	
1,125,000	1,000,000	881,000	881,000	881,000	
75,000	70,000	30,000	30,000	30,000	
322,000	300,000	324,000	324,000	324,000	
500,000	638,000	650,000	650,000	650,000	
<b>11,041,038</b>	<b>11,131,506</b>	<b>11,618,838</b>	<b>11,618,838</b>	<b>11,618,838</b>	
<b>19,692,439</b>	<b>20,391,210</b>	<b>20,508,013</b>	<b>20,759,536</b>	<b>20,759,536</b>	
485,602	496,617	529,560	529,560	529,560	
32,054	28,986	26,298	26,298	26,298	
<b>20,210,095</b>	<b>20,916,813</b>	<b>21,063,871</b>	<b>21,315,394</b>	<b>21,315,394</b>	
640,835	706,718	147,058	398,581	398,581	
<b>3.27%</b>	<b>3.50%</b>	<b>0.70%</b>	<b>1.91%</b>	<b>1.91%</b>	
1.380%	1.491%	1.255%	1.255%	1.255%	
247,796	272,086	232,434	232,434	232,434	
44,531	0	(85,507)	(85,507)	(85,507)	
<b>292,327</b>	<b>272,086</b>	<b>146,927</b>	<b>146,927</b>	<b>146,927</b>	
20,729,658	21,562,254	21,699,266	21,699,266	21,699,266	
19,692,439	20,391,210	20,508,013	20,759,536	20,759,536	
<b>1,037,219</b>	<b>1,171,044</b>	<b>1,191,253</b>	<b>939,730</b>	<b>939,730</b>	
3,903,167,200	4,024,616,900	4,210,936,100	4,210,936,100	4,210,936,100	
2,724,055,300	2,811,113,400	2,963,295,500	2,963,295,500	2,963,295,500	
0.57	0.66	0.64	0.64	0.64	
0.19	0.19	0.19	0.19	0.19	
4.48	4.40	4.23	4.29	4.29	
<b>5.24</b>	<b>5.25</b>	<b>5.06</b>	<b>5.12</b>	<b>5.12</b>	
<b>18.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	
18,516	18,516	18,580	18,580	18,580	
333,288	444,384	445,920	445,920	445,920	

**Property Tax Levy by Fund - Supplement to the 2019 Budget**

**General Fund**

<b>Expenditures</b>	<b>ADOPTED</b>
General Government	6,672,614
Public Safety	7,767,434
Health & Human Services	192,199
Culture, Recreation & Education	1,244,791
Conservation & Development	1,062,694
B1 Charitable & Penal Charges from State	0
Less Library	(555,858)
<b>Total G/F Expenditures - Excluding Library</b>	<b><u>16,383,874</u></b>
<b>Revenues</b>	<b>ADOPTED</b>
Taxes	579,120
Inter-governmental Revenues	3,230,058
Licenses & Permits	190,000
Fines, Forfeitures & Penalties	138,200
Public Charges for Services	1,115,000
Miscellaneous Revenues	881,460
Sales Tax from Special Revenue Fund	3,600,000
Application of Excess Sales Tax Revenue	881,000
<b>Total Revenues</b>	<b><u>10,614,838</u></b>
Fund Balance Applied	<u>650,000</u>
<b>Total Revenues &amp; F/B Applied</b>	<b><u>11,264,838</u></b>
<b>General Tax Levy excluding Library</b>	<b><u>5,119,036</u></b>
<b>Total General Fund Tax Levy - Including Library</b>	<b><u>5,674,894</u></b>

**Special Revenue/Contingency/Internal Service/Capital Projects Funds**

<b>Fund</b>	<b>ADOPTED</b>
101 Contingency Fund Tax Levy	920,000
204 Maintenance of Dams	69,600
211 Health & Human Services	6,007,506
213 Child Support	159,855
216 ADRC	155,002
220 Fleet Vehicle	23,000
221 Conservation Officer	66,961
222 Animal Control	90,960
231 Aging	445,569
404 Capital Projects Funds	871,430
701 Highway & Bridges	4,152,899
<b>Sub-Total</b>	<b><u>12,962,782</u></b>
<b>Total Operating Levy Taxes</b>	<b><u>18,637,676</u></b>
<b><u>Debt Service - Expenditures</u></b>	
305 Honeywell HVAC Upgrade - UWBC Campus	658,170
306 Honeywell HVAC Upgrade - Govt Center	491,667
307 Bond 12/16/01 Justice Center '21	746,450
308 Bond #2 Justice Center	865,981
310 Electrical Generation Bonds 2010A	269,450
<b>Total</b>	<b><u>3,031,718</u></b>
<b>Debt Service - Revenues &amp; F/B Applied</b>	
307 Jail Assessments Used to Offset Justice Cente	30,000
307 Out of County Prisoner Revenue Used to Off:	324,000
<b>Total Revenues</b>	<b><u>354,000</u></b>
<b>Net Debt Levy</b>	<b><u>2,677,718</u></b>
<b>Total Levy</b>	<b><u>21,315,394</u></b>

## Barron County 2019 Budget Worksheet - Revenues

*Column Descriptions:*

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>1. Actual Revenues - 2016</li> <li>2. Actual Revenues - 2017</li> <li>3. Estimated Revenues - 2018</li> <li>4. 2018 Budget as Originally Adopted</li> </ul> | <ul style="list-style-type: none"> <li>5. 2019 Total Estimated Revenues</li> <li>6. 2019 Estimated Revenues to Offset Property Tax Levy</li> <li>7. 2019 Executive Committee Recommendations to the County Board</li> <li>8. 2019 Budget as Approved by the County Board</li> </ul> |
|--|---|

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 2016	Revenues 2017	Estimated Total 2018	Budget Adopted 2018	Budget Request 2019	Levy Request 2019	Executive Recommends 2019	Budget Adopted 2019
<b>TAXES</b>									
08-41111	Ag Use Penalty	6,734	5,561	5,000	5,000	5,000	5,000	5,000	5,000
00-41120	Payment in Lieu of Taxes	7,070	7,278	7,726	6,500	7,000	7,000	7,000	7,000
00-41140	Managed Forest Tax From Districts	9,602	9,953	36,295	9,500	36,000	36,000	36,000	36,000
00-41150	Forest Crop Tax from Districts	16,773	19,608	15,000	15,000	15,000	15,000	15,000	15,000
00-41220	Retained Sales Tax	120	124	120	120	120	120	120	120
10-41230	Real Estate Transfer Fees	120,284	130,466	110,000	116,000	116,000	116,000	116,000	116,000
08-41800	Interest on Taxes	360,327	435,537	375,000	375,000	400,000	400,000	400,000	400,000
	<b>Total Taxes</b>	<b>520,910</b>	<b>608,526</b>	<b>549,141</b>	<b>527,120</b>	<b>579,120</b>	<b>579,120</b>	<b>579,120</b>	<b>579,120</b>
<b>INTERGOVERNMENTAL REVENUES</b>									
00-42422	State Exempt Computer Aid	36,611	32,170	32,643	30,000	30,000	30,000	30,000	30,000
00-42425	Personal Property Aid - <b>New in 2019</b>	-	-	-	-	85,507	85,507	85,507	85,507
16-43210	Federal Forfeitures	-	76,651	18,020	-	-	-	-	-
00-43211	Indirect Cost Reimburse from Depts	1,308,789	1,210,325	1,236,936	1,236,936	1,284,850	1,284,850	1,284,850	1,284,850
00-43256	State Aid Food Pantry	7,912	7,270	-	-	-	-	-	-
00-43410	Shared Taxes from State	1,225,522	1,220,573	1,218,186	1,218,186	1,215,000	1,215,000	1,215,000	1,215,000
09-43520	State Aid - Crime Victim/Witness	46,856	42,453	45,000	45,000	41,000	41,000	41,000	41,000
16-43523	State Aid - Police Instruction	8,480	7,840	-	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	10,000	10,000	10,000
16-43527-019	State Aid - EMA/EPCRA/HAZMAT	79,044	102,143	-	68,000	68,000	68,000	68,000	68,000
12-43528	State Aid - Soil & Water Salaries	115,967	112,849	120,000	120,000	123,651	123,651	123,651	123,651
06-43538	State Aid - Co Clerk (Pres Recall Reimb)	13,145	-	-	-	-	-	-	-
16-43538	State Aid - Sheriff's Dept	62,856	55,625	40,505	-	-	-	-	-
02-43543	State Aid - Circuit Court	245,095	245,974	240,000	240,000	245,000	245,000	245,000	245,000
20-43562	State Aid - Veterans' Service	7,455	13,173	11,500	11,500	11,500	11,500	11,500	11,500
12-43574	State Aid - Land Info - Surveyor C/O	79,600	77,080	77,000	77,000	77,000	-	77,000	77,000
12-43589	State Aid - Nutrient Mgmt/Farmer Educ	4,550	-	-	-	-	-	-	-
12-43599	State Aid - Land & Water Plan	110,744	39,000	105,250	72,000	106,750	106,750	106,750	106,750
	<b>Total Intergovernmental Revenue</b>	<b>3,362,626</b>	<b>3,253,125</b>	<b>3,145,040</b>	<b>3,137,422</b>	<b>3,307,058</b>	<b>3,230,058</b>	<b>3,307,058</b>	<b>3,307,058</b>

		1	2	3	4	5	6	7	8
A/C #	REVENUES Account Description	Revenues 2016	Revenues 2017	Estimated Total 2018	Budget Adopted 2018	Budget Request 2019	Levy Request 2019	Executive Recommends 2019	Budget Adopted 2019
<b>LICENSES &amp; PERMITS</b>									
12-44410	Zoning Fees & Permits	270,852	282,535	185,000	150,000	190,000	190,000	190,000	190,000
<b>Total Licenses &amp; Permits</b>		<b>270,852</b>	<b>282,535</b>	<b>185,000</b>	<b>150,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>
<b>FINES, FORFEITURES &amp; PENALTIES</b>									
12-45000	Land Services Forfeitures	10,000	-	-	-	-	-	-	-
02-45110	County Ordinance Forfeitures	75,048	64,932	70,000	70,000	70,000	70,000	70,000	70,000
08-45111	NSF Check Forfeitures	320	300	200	200	200	200	200	200
02-45120	Penal Fines for County	57,898	58,276	60,000	60,000	60,000	60,000	60,000	60,000
02-45121	10% DA Restitution Surcharge	14,237	8,325	6,000	6,000	8,000	8,000	8,000	8,000
16-45190	Sheriff Drug Asset Forfeitures C/O	11,681	18,647	25,770	-	-	-	-	-
<b>Total Fines, Forfeitures &amp; Penalties</b>		<b>169,184</b>	<b>150,480</b>	<b>161,970</b>	<b>136,200</b>	<b>138,200</b>	<b>138,200</b>	<b>138,200</b>	<b>138,200</b>
<b>PUBLIC CHARGES FOR SERVICES</b>									
02-45140	Circuit Court Fees & Costs	120,867	112,382	125,000	125,000	120,000	120,000	120,000	120,000
02-45141	Witness Fee Reimbursements	-	35	-	-	-	-	-	-
02-45142	Circuit Court Psychiatric Fees	3,587	3,365	2,000	2,000	3,000	3,000	3,000	3,000
02-45143	Circuit Court Mediation Fees	2,344	1,982	2,000	2,000	2,000	2,000	2,000	2,000
02-45160	Receipting & Disbursing Fees	-	660	-	-	-	-	-	-
16-45220	DOR Tax Intercept	15,415	22,493	11,083	8,000	8,000	8,000	8,000	8,000
06-46110	County Clerk Fees	10,390	10,115	9,000	9,000	9,000	9,000	9,000	9,000
10-46120	ROD On-line Access Fees	47,252	50,648	54,000	50,000	55,000	55,000	55,000	55,000
06-46125	SVRS Support - (Chg to Mun. Voting)	11,800	13,730	13,000	13,000	13,000	13,000	13,000	13,000
10-46130	Register of Deeds Fees	178,015	173,339	160,000	165,000	165,000	165,000	165,000	165,000
12-46135	Land Information - Surveyor C/O	75,917	75,288	74,000	74,000	74,000	-	74,000	74,000
09-46147	District Attorney Diversion Court Fees	3,550	2,050	1,000	2,500	1,000	1,000	1,000	1,000
02-46150	Register in Probate Fees	12,432	12,415	12,000	12,000	12,000	12,000	12,000	12,000
02-46151	Guardian at Litem Chg for Services	102,856	105,370	106,200	106,200	106,000	106,000	106,000	106,000
02-46153	Attorney Fee Revenue	34,925	28,801	31,750	31,750	32,750	32,750	32,750	32,750
06-46191	Copy Machine Revenue - Co Clerk	19,455	18,240	20,000	30,000	20,000	20,000	20,000	20,000
09-46191	Copy Machine Revenue - Dist Atty	5,115	4,922	2,500	2,500	4,000	4,000	4,000	4,000
16-46210	Sheriff Fees - Process Service Fee	61,299	56,371	27,405	65,000	65,000	65,000	65,000	65,000
16-46211	Sheriff Fees	23,523	15,060	67,268	10,000	10,000	10,000	10,000	10,000
16-46215	Project Lifesaver Fees C/O	1,096	90	120	-	-	-	-	-
16-46220	Huber Law Revenue	93,318	64,705	40,068	65,000	65,000	65,000	65,000	65,000
16-46222	Booking Fee	2,571	2,704	1,492	2,500	2,500	2,500	2,500	2,500
16-46224	Daily Fee for Sentenced Inmates	36,127	40,481	25,377	30,000	30,000	30,000	30,000	30,000
16-46226	Jail Nurse Fee	923	1,463	704	1,000	1,000	1,000	1,000	1,000
16-46240	Out of Co Prisoner Rev - Acct 59230	402,030	424,121	400,000	400,000	424,000	-	424,000	424,000
12-46320	Rural Address Numbers C/O	9,595	10,530	8,500	8,500	9,500	-	9,500	9,500
05-46540	Cremation/Disintern/Death Cert Fees	56,515	61,240	60,000	60,000	60,000	60,000	60,000	60,000
15-46720	Park Fees - Shelter Fees	952	422	750	750	750	750	750	750
15-46720-250	Park Fees - Veteran's Park	19,827	22,908	19,000	19,000	19,000	19,000	19,000	19,000
15-46720-251	Park Fees - Waldo Carlson	31,557	32,299	30,000	30,000	30,000	30,000	30,000	30,000
15-46720-252	Park Fees - Southworth	22,975	28,269	21,000	21,000	26,000	26,000	26,000	26,000

		1	2	3	4	5	6	7	8
A/C #	REVENUES Account Description	Revenues 2016	Revenues 2017	Estimated Total 2018	Budget Adopted 2018	Budget Request 2019	Levy Request 2019	Executive Recommends 2019	Budget Adopted 2019
15-46720-259	Waldo Carlson Boat Landing Fees C/O	6,813	7,122	6,000	6,000	5,000	-	5,000	5,000
25-46771	Extension - Pesticide C/O	1,658	1,750	1,680	1,680	1,680	-	1,680	1,680
25-46773	Extension - 4-H C/O	84	682	350	350	300	-	300	300
25-46775	Extension - Family Living C/O	3,879	5,925	4,255	4,255	3,200	-	3,200	3,200
25-46777	Extension - Workshop Revenue C/O	9,651	7,374	6,460	6,460	6,460	-	6,460	6,460
25-46778	Extension - Postage Revenue	5,052	2,929	5,000	5,000	5,000	5,000	5,000	5,000
15-46810	County Forest Revenue	111,723	416,781	120,000	120,000	150,000	150,000	150,000	150,000
12-46822	Land Conservation Revenue	-	169	-	-	-	-	-	-
12-46823	NR-135 Review Fees	9,600	9,600	16,000	10,000	10,000	10,000	10,000	10,000
12-46824	LCD Seed Revenue C/O	2,342	1,490	2,100	2,100	2,000	-	2,000	2,000
12-46825	NR-135 Annual Fees	-	-	88,890	96,000	90,000	90,000	90,000	90,000
12-46826	Land Serv Equipment Revenue C/O	378	570	500	500	500	-	500	500
12-46827	Tree Program Revenue C/O	9,934	9,782	11,450	10,000	12,000	-	12,000	12,000
12-47335	Intergovt Revenue - Surveyor	1,744	-	-	-	-	-	-	-
02-47361	Family Court Counseling C/O	12,086	10,840	11,000	11,000	11,000	-	11,000	11,000
02-47365	Children in the Middle Rev C/O	35	30	-	-	-	-	-	-
<b>Total Public Charges for Services</b>		<b>1,581,207</b>	<b>1,871,542</b>	<b>1,598,902</b>	<b>1,619,045</b>	<b>1,664,640</b>	<b>1,115,000</b>	<b>1,664,640</b>	<b>1,664,640</b>

#### MISCELLANEOUS REVENUE

08-47100	Tax Collection Fees	-	1,423	1,420	-	1,400	1,400	1,400	1,400
07-47210	Computer Center Revenue	565	483	-	-	-	-	-	-
04-47401	Vending Rev - Wellness Prog - C/O	2,014	1,875	900	1,000	800	-	800	800
16-47404	LE Canteen Rev - C/O	56,414	71,950	137,125	45,500	45,500	-	45,500	45,500
20-47470	Veteran's Revenue - Donations - C/O	8,559	5,811	1,489	-	-	-	-	-
00-48000	Miscellaneous General Revenue	50	1,487	-	-	-	-	-	-
07-48001	Electronic Auction Revenue	-	40	-	-	-	-	-	-
02-48110	Interest on Clerk of Court Collections	8,521	12,456	8,000	8,000	10,000	10,000	10,000	10,000
08-48110	Interest on Securities	173,825	278,987	200,000	200,000	350,000	350,000	350,000	350,000
12-48110	Interest DATCP Watershed C/O	53	118	200	100	200	-	200	200
25-48110	Interest Ag Commission C/O	243	492	800	250	800	-	800	800
00-48120	Interest - Loans - WTE/Museum	6,614	6,811	8,000	7,500	8,000	8,000	8,000	8,000
15-48120	Interest - Snow Club Loans	1,469	3,190	3,000	3,000	3,500	3,500	3,500	3,500
06-48130	Clerk's Directory Revenue	48	27	30	30	30	30	30	30
00-48210	Land Rent	1,368	720	720	720	720	720	720	720
14-48210	County Building/Office Rents	115,919	112,417	120,000	120,000	120,000	120,000	120,000	120,000
08-48309	Treasurer's Statement Revenue	932	825	500	500	600	600	600	600
08-48311	Profit on Tax Deed Sales	61,925	142,452	17,000	-	-	-	-	-
08-48313	Tax Deed Fees	(3,392)	32,263	6,500	6,500	5,000	5,000	5,000	5,000
16-48400	Hazmat Reimbursement C/O	-	27,466	-	-	-	-	-	-
00-48408	Insurance Dividends - Non WC	-	6,008	-	-	-	-	-	-
00-48410	Insurance Dividends - WC - C/O	42,306	174,328	-	-	-	-	-	-
00-48411	Refund Prior Year Expense - Other	17,064	3,814	-	-	-	-	-	-
00-48412	Add'l Revenue of Prior Year	54,555	2,434	-	-	-	-	-	-
00-48471	Insurance Recoveries - Bldgs	-	266,274	-	-	-	-	-	-
16-48500	Donations - School Resource Officer	22,500	22,500	22,500	30,000	97,691	97,691	97,691	97,691
16-48510	Donations - Tornado Relief	-	40,000	-	-	-	-	-	-

		1	2	3	4	5	6	7	8
A/C #	REVENUES Account Description	Revenues 2016	Revenues 2017	Estimated Total 2018	Budget Adopted 2018	Budget Request 2019	Levy Request 2019	Executive Recommends 2019	Budget Adopted 2019
16-48522	Donations - Emergency Mgmt	-	1,000	100	-	-	-	-	-
16-48527	Donations - E-Dispatch C/O	4,056	2,166	5,085	-	-	-	-	-
15-48530	Donations - Arland Rifle Range C/O	174	204	28	-	50	-	50	50
25-48535	Shop Matters Educational Prog C/O	94	-	-	-	-	-	-	-
00-49220-701	Indirect Cost Reimburse from Hwy	210,536	205,193	201,209	201,209	186,369	186,369	186,369	186,369
00-49220-703	Indirect Cost Reimburse from WTE	57,226	75,545	67,855	67,855	91,650	91,650	91,650	91,650
31-49310	Contribution from County Depts	-	-	6,500	6,500	6,500	6,500	6,500	6,500
00-49400	Sale of General Fixed Assets	-	6,000	-	-	-	-	-	-
<b>Total Miscellaneous Revenue</b>		<b>843,638</b>	<b>1,506,757</b>	<b>808,961</b>	<b>698,664</b>	<b>928,810</b>	<b>881,460</b>	<b>928,810</b>	<b>928,810</b>
<b>Total G/F</b>		<b>6,748,417</b>	<b>7,672,965</b>	<b>6,449,014</b>	<b>6,268,451</b>	<b>6,807,828</b>	<b>6,133,838</b>	<b>6,807,828</b>	<b>6,807,828</b>
<b>CONTINGENCY FUND</b>									
101	Contingency	1,067,758	1,369,842	1,285,000	1,285,000	920,000	920,000	920,000	920,000
<b>Total Contingency Fund</b>		<b>1,067,758</b>	<b>1,369,842</b>	<b>1,285,000</b>	<b>1,285,000</b>	<b>920,000</b>	<b>920,000</b>	<b>920,000</b>	<b>920,000</b>
<b>SPECIAL REVENUE FUNDS</b>									
201	Jail Assessment Revenue	53,873	46,142	40,000	70,000	30,000	-	30,000	30,000
202	County Sales Tax Revenue	4,165,064	4,379,739	4,000,000	4,500,000	4,481,000	4,481,000	4,481,000	4,481,000
204	Maintenance of Dams-General	101,292	84,740	44,427	44,427	56,474	56,474	56,474	56,474
204-438	Maintenance of Dams-Beaver Dam	9,745	9,735	9,725	1,550	1,550	-	1,550	1,550
204-473	Maintenance of Dams-Rice Lake Dam	22,115	22,120	34,960	34,960	35,271	13,126	35,271	35,271
206	CDBG #1 - 1982	10,608	2,316	17,731	6,600	20,000	-	20,000	20,000
208	CDBG #2 - 2000	1,015	2,076	29,678	3,500	30,000	-	30,000	30,000
210	Recycling Program	410,639	517,535	619,244	612,384	455,116	-	455,116	455,116
211	DHHS - Adult Protective Services	816,988	727,619	677,660	677,660	687,660	58,000	687,660	687,660
211	DHHS - Children/Families/Youth Aids	5,158,760	5,029,545	5,800,112	5,800,112	6,081,337	3,691,964	6,081,337	6,081,337
211	DHHS - Board 51 Behavioral Health	3,282,202	3,678,422	3,282,633	3,282,633	3,151,819	883,172	3,151,819	3,151,819
211	DHHS - Public Health	1,506,875	1,678,699	1,522,408	1,522,408	1,871,657	956,853	1,871,657	1,871,657
211	DHHS - Income Maintenance	1,578,259	1,588,359	1,532,829	1,532,829	1,422,999	417,517	1,422,999	1,422,999
213	Child Support Revenue	791,877	799,335	769,149	788,162	815,528	159,855	815,528	815,528
216	Aging Disability Resource Ctr (ADRC)	1,381,308	1,479,860	1,427,237	1,391,737	1,456,461	155,002	1,456,461	1,456,461
220	Fleet Vehicle Account	39,883	46,258	47,000	30,000	78,000	23,000	78,000	78,000
221	Recreation Officer	90,917	101,948	96,775	96,775	101,961	66,961	101,961	101,961
222	Animal Control	164,746	141,833	141,007	141,007	27,900	90,960	27,900	27,900
231	Programs on Aging	1,323,012	1,350,625	1,256,112	1,247,118	1,325,185	406,748	1,325,185	1,325,185
231-43566	Elderly&Handicapped Transportation	126,815	129,675	172,933	171,610	182,683	38,821	182,683	182,683
240	Wildlife Habitat - Nickel an acre	767	763	763	763	763	-	763	763
241	State Aid Forestry	4,707	13,361	654	6,500	654	-	654	654
242	State Aid Snowmobile Trails	83,368	63,349	92,910	92,910	92,910	-	92,910	92,910
244	State Aid ATV Trails	723,280	204,790	453,290	453,290	183,259	-	183,259	183,259
301	Accrued Vaca & Sick Leave	-	25,000	25,000	25,000	-	-	-	-
<b>Total Special Revenue Funds</b>		<b>21,848,115</b>	<b>22,123,844</b>	<b>22,094,237</b>	<b>22,533,935</b>	<b>22,590,187</b>	<b>11,499,453</b>	<b>22,590,187</b>	<b>22,590,187</b>

		1	2	3	4	5	6	7	8
A/C #	REVENUES Account Description	Revenues 2016	Revenues 2017	Estimated Total 2018	Budget Adopted 2018	Budget Request 2019	Levy Request 2019	Executive Recommends 2019	Budget Adopted 2019
	<b>DEBT SERVICE FUNDS</b>								
305	Honeywell HVAC Upgrade - Campus	659,170	658,170	658,170	658,170	658,170	658,170	658,170	658,170
306	Honeywell HVAC Upgrade - Govt Ctr	492,667	491,667	491,667	491,667	491,667	491,667	491,667	491,667
307	Judicial Center Bonds Series 2010B	511,945	734,720	762,220	762,220	746,450	746,450	746,450	746,450
308	Judicial Center Bonds Series 2010C	718,606	723,107	854,606	854,606	865,981	865,981	865,981	865,981
310	Electrical Gen Bonds Series 2010A	-	-	273,470	273,470	269,450	269,450	269,450	269,450
	<b>Total Debt Service Funds</b>	<b>2,382,388</b>	<b>2,607,664</b>	<b>3,040,133</b>	<b>3,040,133</b>	<b>3,031,718</b>	<b>3,031,718</b>	<b>3,031,718</b>	<b>3,031,718</b>
	<b>CAPITAL PROJECT FUNDS</b>								
404-41110	Capital Projects - Tax Levy	745,403	666,064	1,637,000	1,637,000	1,778,100	871,430	1,778,100	1,778,100
404	Capital Projects - Other Rev	107,004	75,763	-	-	-	-	-	-
	<b>Total Capital Project Fund</b>	<b>852,407</b>	<b>741,827</b>	<b>1,637,000</b>	<b>1,637,000</b>	<b>1,778,100</b>	<b>871,430</b>	<b>1,778,100</b>	<b>1,778,100</b>
	<b>701 INTERNAL SERVICE FUND - HIGHWAY</b>								
41110	County Hwy Maint & Construction	3,700,019	3,899,600	3,899,600	3,899,600	4,152,899	4,152,899	4,152,899	4,152,899
43221	Federal Highway Aid	-	-	-	-	900,000	-	900,000	900,000
43531	State Transportation Aid (GTA)	981,993	954,640	994,460	954,660	994,460	-	994,460	994,460
43533	LRIP Admin	6,846	7,537	6,800	6,800	7,537	-	7,537	7,537
43538	STP & CHIP	425,462	262,331	500,000	900,000	-	-	-	-
47230	State Highway Maint & Const (RMA)	1,907,575	1,941,527	1,710,490	1,680,690	1,884,270	-	1,884,270	1,884,270
47235	Performance Based Maintenance	359,688	237,584	125,000	-	-	-	-	-
47330-31	Intergovernmental Chgs for Services	5,274,998	3,437,247	3,020,975	3,192,200	3,478,736	-	3,478,736	3,478,736
47332	County Aid Bridges - Town Share	156,614	75,753	259,264	210,400	208,875	-	208,875	208,875
48211-48411	Miscellaneous Revenues	237,067	251,439	140,335	140,800	141,500	-	141,500	141,500
48415, 20	Frac Sand Rd Agrees/Except Maint	1,506,104	1,355,917	1,000,000	400,000	-	-	-	-
48960,61	Pit Revenue	653,946	485,800	652,000	650,000	657,065	-	657,065	657,065
48970	Bituminous Revenue	3,052,978	2,650,701	3,000,000	2,814,000	2,519,700	-	2,519,700	2,519,700
49XXX	Tsf from Other Funds (G/F, Contingency)	1,301,266	239,569	181,436	225,000	225,000	-	225,000	225,000
49997	Previous Year Carry Over	213,152	-	650,000	200,000	-	-	-	-
49999	Surplus Funds Applied (from Hwy F/B)	-	-	500,000	1,000,000	1,000,000	-	1,000,000	1,000,000
48961	Pit Closure	75,745	52,269	100,000	100,000	85,000	-	85,000	85,000
	<b>Total Internal Service Funds</b>	<b>19,853,453</b>	<b>15,851,915</b>	<b>16,740,360</b>	<b>16,374,150</b>	<b>16,255,042</b>	<b>4,152,899</b>	<b>16,255,042</b>	<b>16,255,042</b>

		1	2	3	4	5	6	7	8
A/C #	REVENUES Account Description	Revenues 2016	Revenues 2017	Estimated Total 2018	Budget Adopted 2018	Budget Request 2019	Levy Request 2019	Executive Recommends 2019	Budget Adopted 2019
<b>703</b>	<b>ENTERPRISE FUND - WASTE TO ENERGY</b>								
46430	Steam Sales	396,904	477,057	450,000	450,000	550,000	-	550,000	550,000
46431	Electrical Sales	245,205	301,823	275,000	275,000	229,000	-	229,000	229,000
46432	Waste Haulers - In County	1,516,490	1,500,621	1,550,000	1,600,000	1,550,000	-	1,550,000	1,550,000
46433	Waste Haulers - Out of County	727,897	955,209	950,000	1,020,000	950,000	-	950,000	950,000
46434	Individuals - All	220,200	310,494	240,000	342,500	240,000	-	240,000	240,000
46438	Metal Sales	64,926	77,276	45,000	65,000	40,000	-	40,000	40,000
48XXX	All other revenues	13,492	40,653	11,500	11,500	22,000	-	22,000	22,000
48440	Insurance Recoveries	369,574	67,757	-	-	-	-	-	-
49210-49211	Tsf from Other Funds	-	282,564	270,000	200,000	44,450	-	44,450	44,450
49999	Surplus Funds Applied	-	-	-	-	(69,732)	-	(69,732)	(69,732)
	<b>Total Enterprise Fund</b>	<b>3,554,688</b>	<b>4,013,454</b>	<b>3,791,500</b>	<b>3,964,000</b>	<b>3,555,718</b>	<b>-</b>	<b>3,555,718</b>	<b>3,555,718</b>
	<b>EXPENDABLE TRUST FUNDS</b>								
801	Dog License	24,667	25,512	30,000	30,000	27,000	-	27,000	27,000
802	State Aid WI Fund Sanitary System	6,353	-	-	12,000	-	-	-	-
803	State Aid Wildlife Damage	19,188	22,014	22,000	22,000	22,000	-	22,000	22,000
	<b>Total Expendable Trust Funds</b>	<b>50,208</b>	<b>47,526</b>	<b>52,000</b>	<b>64,000</b>	<b>49,000</b>	<b>-</b>	<b>49,000</b>	<b>49,000</b>
	<b>GRAND TOTAL REVENUES</b>	<b>56,357,434</b>	<b>54,429,037</b>	<b>55,089,244</b>	<b>55,166,669</b>	<b>54,987,593</b>	<b>26,609,338</b>	<b>54,987,593</b>	<b>54,987,593</b>

## Barron County 2019 Budget Worksheet - Expenditures

*Column Descriptions:*

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>1. Actual Expenditures - 2016</li> <li>2. Actual Expenditures - 2017</li> <li>3. Significant Budget Changes to the Adopted 2018 Budget.</li> <li>4. 2018 Budget as Originally Adopted.</li> <li>5. 2019 Budget Requests by Department.</li> </ul> | <ul style="list-style-type: none"> <li>6. 2019 Expenditures Not Funded by Property Tax Levy.</li> <li>7. 2019 Expenditures Funded by Property Tax Levy</li> <li>8. Budget Recommended by the Executive Committee to the Full County Board.</li> <li>9. 2019 Budget Approved by Full County Board</li> </ul> |
|--|---|

A/C #	EXPENDITURES Account Description	1	2	3	4	5	7 Funded By		8	9
		Expenditures 2016	Expenditures 2017	Estimated Expenditures 2018	Adopted Budget 2018	Requested Budget 2019	Non-Levy Request 2019	Levy Request 2019	Executive Recommends 2019	Budget Adopted 2019
<b>GENERAL GOVERNMENT</b>										
							<b>Assignd F/B</b>			
01-51110	County Board	90,709	90,147	118,629	118,629	117,198		117,198	117,198	117,198
01-51120	HIPAA Compliance C/O	-	-	20,000	20,000	14,885	12,385	2,500	14,885	14,885
02-51210	Circuit Court	1,371,942	1,400,387	1,414,388	1,414,388	1,536,299	-	1,536,299	1,536,299	1,536,299
01-51230	Restorative Justice	50,000	50,000	50,000	50,000	50,000	-	50,000	50,000	50,000
05-51270	Medical Examiner	103,792	144,608	116,744	116,744	129,479	-	129,479	129,479	129,479
09-51310	District Attorney	315,131	328,612	334,383	328,833	345,710	-	345,710	345,710	345,710
09-51315	District Attorney - Crime Victim Witness	89,024	81,820	84,218	84,218	88,177	-	88,177	88,177	88,177
31-51320	Corporation Counsel	290,593	301,110	312,735	304,280	328,114	-	328,114	328,114	328,114
31-51320	Corp Counsel - Ordinance Codification C/O	650	-	-	1,825	1,825	1,825	-	1,825	1,825
02-51340	Circuit Court - Family Court Counsel C/O	23,210	20,110	38,555	38,555	38,695	28,695	10,000	38,695	38,695
02-51350	Circuit Court - Family Court Commish	31,716	33,829	34,374	34,374	35,388	-	35,388	35,388	35,388
04-51410	County Administrator	927,453	974,465	990,846	973,503	1,053,592	-	1,053,592	1,053,592	1,053,592
04-51415	Employee Recognition C/O	-	3,663	9,328	7,112	10,603	3,603	7,000	10,603	10,603
06-51420	County Clerk	143,476	156,401	162,683	162,683	167,900	-	167,900	167,900	167,900
04-51425	Workplace Safety C/O	27,150	200	5,000	5,000	6,800	4,800	2,000	6,800	6,800
04-51427	Worker's Comp Dividend Adj C/O	-	-	18,414	174,328	174,328	174,328	-	174,328	174,328
04-51430	Administration - Personnel Administration	21,150	28,448	59,500	38,000	55,000	-	55,000	55,000	55,000
04-51435	Wellness Program - C/O	1,593	1,048	8,122	7,281	8,202	8,202	-	8,202	8,202
06-51440	County Clerk - Elections	83,859	18,735	96,100	96,100	70,000	-	70,000	70,000	70,000
07-51450	Technology Center	570,167	590,355	619,996	619,996	659,985	-	659,985	659,985	659,985
06-51460	County Clerk - Copy Room	22,037	22,983	15,000	39,000	28,000	-	28,000	28,000	28,000
06-51470	County Clerk - Telephone System	-	-	-	600	-	-	-	-	-
01-51510	Independent Auditing	36,205	43,465	45,000	45,000	65,000	-	65,000	65,000	65,000
01-51512	Special Account-Indirect Costs	5,865	5,865	6,500	6,500	6,500	-	6,500	6,500	6,500
08-51520	County Treasurer	224,242	245,187	263,872	262,188	271,988	-	271,988	271,988	271,988
12-51530	Land Information - Assessments	1,468	264	2,500	2,500	2,500	-	2,500	2,500	2,500
01-51540	Property & Liability Insurance	41,964	75,298	45,464	85,000	70,000	-	70,000	70,000	70,000
14-51600	Maintenance - Government Center	335,140	429,790	516,917	510,135	502,479	-	502,479	502,479	502,479
14-51610	Maintenance - Justice Center	373,892	352,008	455,106	453,900	432,824	-	432,824	432,824	432,824
14-51630	Maintenance - County Office Complex	31,210	29,942	48,500	48,500	48,700	-	48,700	48,700	48,700

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6		7	8	9
		Expenditures 2016	Expenditures 2017	Estimated Expenditures 2018	Adopted Budget 2018	Requested Budget 2019	Funded By		Executive Recommends 2019	Budget Adopted 2019	
							Non-Levy Request 2019	Levy Request 2019			
14-51640	Maintenance - Courthouse - East Wing	15,334	15,189	16,000	16,000	16,000	-	16,000	16,000	16,000	
10-51710	Register of Deeds	225,075	231,519	252,159	252,159	282,029	-	282,029	282,029	282,029	
10-51710-287	Register of Deeds - Redaction Fees C/O	30,395	33,152	446	446	-	-	-	-	-	
12-51715	Land Info - State C/O	88,078	70,908	26,168	17,216	21,449	21,449	-	21,449	21,449	
12-51715-291	Land Info - Orthophotography C/O	-	-	-	10,000	10,000	10,000	-	10,000	10,000	
12-51715-292	Land Info - Education Grant C/O	740	815	864	864	1,238	1,238	-	1,238	1,238	
12-51715-294	Land Info - '18 Base Budget Grant C/O	11,735	-	-	-	26,080	26,080	-	26,080	26,080	
12-51715-295	Land Info - '18 Strategic Initiative Grant C/O	-	-	-	-	25,000	25,000	-	25,000	25,000	
12-51715-296	Land Info - '16 Base Budget Grant C/O	28,600	-	-	-	-	-	-	-	-	
12-51715-297	Land Info - '16 Strategic Init Grant C/O	49,104	896	-	-	-	-	-	-	-	
12-51715-298	Land Info - '17 Base Budget Grant C/O	-	25,835	245	-	-	-	-	-	-	
12-51715-299	Land Info - '17 Strategic Init Grant C/O	-	50,000	42,720	-	-	-	-	-	-	
12-51720	Land Info - County	260,840	271,946	288,125	281,407	250,852	-	250,852	250,852	250,852	
08-51790	Treasurer - Tax Deed Expense	12,772	46,483	88,290	25,400	32,400	-	32,400	32,400	32,400	
00-51800	Addl Expenditures - Prior Years	150	38	-	-	-	-	-	-	-	
00-51910	Uncollectible Taxes	19,880	1,199	5,000	5,000	5,000	-	5,000	5,000	5,000	
<b>Total General Government</b>		<b>5,956,341</b>	<b>6,176,721</b>	<b>6,612,891</b>	<b>6,657,664</b>	<b>6,990,219</b>	<b>317,605</b>	<b>6,672,614</b>	<b>6,990,219</b>	<b>6,990,219</b>	
<b>PUBLIC SAFETY</b>											
16-52110	Sheriff Department - Administration	794,232	814,049	805,004	805,004	838,138	-	838,138	838,138	838,138	
16-52110	Sheriff Department - Drug Buy Money C/O	7,500	25,679	12,500	60,550	158,462	158,462	-	158,462	158,462	
16-52110	Sheriff Department - Spillman Maint C/O	-	-	-	-	45,000	-	45,000	45,000	45,000	
16-52120	Sheriff Department - Enforcement/Det/SRO	2,391,102	2,370,231	2,437,852	2,437,852	2,558,015	-	2,558,015	2,558,015	2,558,015	
16-52125	Sheriff Department - Project Lifesaver C/O	2,350	90	-	30	210	210	-	210	210	
01-52220	Fire Suppression	330	-	500	500	500	-	500	500	500	
16-52520	K-9 Unit - C/O	-	-	-	-	8,037	8,037	-	8,037	8,037	
16-52555	Sheriff Department - Hazmat Cleanup	-	-	-	1,025	15,339	15,339	-	15,339	15,339	
16-52610	Sheriff Department - Communications Ctr	935,600	948,007	966,535	966,535	980,557	-	980,557	980,557	980,557	
16-52610-016	Sheriff Department - Tower Equip C/O	-	-	-	40,000	48,000	40,000	8,000	48,000	48,000	
16-52610-019	Sheriff Department - Emergency Mgmt	131,890	165,752	147,225	147,226	147,675	-	147,675	147,675	147,675	
16-52610-369	Sheriff Department - E-Dispatch	4,656	4,656	501	501	-	-	-	-	-	
16-52710	Sheriff Department - Jail	3,225,895	3,170,115	3,211,633	3,211,632	3,289,549	100,000	3,189,549	3,289,549	3,289,549	
16-52740	Sheriff Department - Inmate Canteen C/O	63,494	71,950	45,500	45,500	154,900	154,900	-	154,900	154,900	
<b>Total Public Safety</b>		<b>7,557,049</b>	<b>7,570,529</b>	<b>7,627,250</b>	<b>7,716,355</b>	<b>8,244,382</b>	<b>476,948</b>	<b>7,767,434</b>	<b>8,244,382</b>	<b>8,244,382</b>	

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6		7	8	9
		Expenditures 2016	Expenditures 2017	Estimated Expenditures 2018	Adopted Budget 2018	Requested Budget 2019	Funded By		Executive Recommends 2019	Budget Adopted 2019	
							Non-Levy Request 2019	Levy Request 2019			
<b>PUBLIC HEALTH &amp; HUMAN SERVICES</b>											
19-54420	B1 Charitable, Penal & Special State Chgs	-	-	-	-	-	-	-	-	-	-
20-54700	Veteran Service Office	142,736	143,204	147,432	147,432	173,024	-	173,024	173,024	173,024	
20-54701	VSO - Aid to Vet's C/O	10,901	12,634	16,505	24,305	23,116	12,141	10,975	23,116	23,116	
20-54702	VSO - Care of Vet's Graves C/O	8,765	3,980	4,514	8,013	8,233	4,033	4,200	8,233	8,233	
20-54703	VSO - Donation Aid C/O	3,785	5,799	6,949	5,802	6,949	6,949	-	6,949	6,949	
24-54910	WESTCAP Community Action	4,000	4,000	4,000	4,000	4,000	-	4,000	4,000	4,000	
06-54920	Food Pantry C/O	5,693	7,270	-	-	-	-	-	-	-	
<b>Total Public Health &amp; Human Services</b>		<b>175,880</b>	<b>176,887</b>	<b>179,400</b>	<b>189,552</b>	<b>215,322</b>	<b>23,123</b>	<b>192,199</b>	<b>215,322</b>	<b>215,322</b>	
<b>CULTURE, RECREATION &amp; EDUCATION</b>											
23-55110	Library	469,522	485,602	496,617	496,617	529,560	-	529,560	529,560	529,560	
23-55110	Library Act 420 (Out of Co Pmts)	29,626	32,054	28,986	28,986	26,298	-	26,298	26,298	26,298	
24-55120	Historical Museum - Appropriation	36,000	38,000	38,000	38,000	38,000	-	38,000	38,000	38,000	
15-55200	County Parks & Recreation	235,190	239,443	261,217	261,217	259,576	-	259,576	259,576	259,576	
15-55201	Cumberland Rifle Range	-	222	3,000	3,000	3,000	-	3,000	3,000	3,000	
15-55202	Waldo Carlson Boat Launch C/O	-	-	-	41,915	49,800	49,800	-	49,800	49,800	
15-55203	Arland Rifle Range C/O	-	-	-	1,097	1,233	1,233	-	1,233	1,233	
15-55204	Silver Lake Assoc C/O	-	-	-	1,988	1,988	1,988	-	1,988	1,988	
24-55460	County Fair Association - Appropriation	50,000	50,780	50,000	50,000	50,000	-	50,000	50,000	50,000	
28-55610	UW Barron County Campus	103,463	120,600	100,000	100,000	100,000	-	100,000	100,000	100,000	
28-55610	UW Barron County Campus Parking Lot	-	216,916	-	-	-	-	-	-	-	
25-55620	UW Extension	174,812	190,915	213,651	209,459	212,857	-	212,857	212,857	212,857	
25-55621	UW Extension - Agricultural Agent	2,679	2,366	15,360	15,507	8,500	-	8,500	8,500	8,500	
25-55622	UW Extension - Family Living Agent C/O	7,824	9,639	10,000	11,370	11,721	5,721	6,000	11,721	11,721	
25-55623	UW Extension - 4-H Agent C/O	9,899	10,231	15,500	21,470	16,068	5,068	11,000	16,068	16,068	
25-55626	UW Extension - Ag Commission C/O	-	-	-	3,493	4,268	4,268	-	4,268	4,268	
25-55629	UW Extension - Pesticide C/O	1,346	1,324	1,000	2,023	2,513	2,513	-	2,513	2,513	
25-55630	UW Extension - Workshops C/O	9,717	7,242	2,759	7,318	12,704	12,704	-	12,704	12,704	
25-55634	UW Extension - Shopping Matters Grant C/O	-	450	-	733	733	733	-	733	733	
<b>Total Culture, Recreation &amp; Education</b>		<b>1,130,078</b>	<b>1,405,784</b>	<b>1,236,090</b>	<b>1,294,193</b>	<b>1,328,819</b>	<b>84,028</b>	<b>1,244,791</b>	<b>1,328,819</b>	<b>1,328,819</b>	

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6		7	8	9
		Expenditures 2016	Expenditures 2017	Estimated Expenditures 2018	Adopted Budget 2018	Requested Budget 2019	Funded By		Executive Recommends 2019	Budget Adopted 2019	
							Non-Levy Request 2019	Levy Request 2019			
<b>CONSERVATION &amp; DEVELOPMENT</b>											
12-56010	Land Services	581,061	626,036	698,805	691,755	706,962	-	706,962	706,962	706,962	
15-56100	County Parks & Rec - Forestry	19,673	23,750	63,515	63,515	63,847	-	63,847	63,847	63,847	
12-56211	SWCD - Items For Resale C/O	2,000	1,750	1,860	8,103	8,123	8,123	-	8,123	8,123	
12-56212	SWCD - Conservation Reserve C/O	-	-	-	14,177	14,366	14,366	-	14,366	14,366	
12-56215	SWCD - NR 135 Review Fees	2,217	11,936	12,181	13,000	13,000	-	13,000	13,000	13,000	
12-56216	Land Serv - NR-135 Forf Dollars C/O	5,000	-	-	-	-	-	-	-	-	
12-56217	SWCD - State Land & Water Plan	110,744	39,000	105,250	72,000	106,750	-	106,750	106,750	106,750	
12-56219	SWCD - Nutrient Mgmt Farmer Education	4,752	-	-	-	-	-	-	-	-	
12-56220	SWCD - Land Conservation	21,544	18,857	26,350	26,350	26,350	-	26,350	26,350	26,350	
12-56221	SWCD - LCD Equipment C/O	50	75	115	8,202	8,087	8,087	-	8,087	8,087	
12-56223	SWCD - Red Cedar Lake Shore Fund C/O	1,500	-	-	9,391	9,391	9,391	-	9,391	9,391	
12-56225	SWCD - LCD Tree Seedlings C/O	8,510	8,776	10,177	6,912	8,185	8,185	-	8,185	8,185	
12-56226	SWCD - LCD Tree Planter C/O	-	-	-	13,392	13,992	13,992	-	13,992	13,992	
13-56300	West Central WI Regional Planning	27,902	28,589	29,232	29,232	30,285	-	30,285	30,285	30,285	
12-56400	Zoning	12,425	10,598	31,973	33,129	31,973	10,173	21,800	31,973	31,973	
12-56405	Zoning Violation Forfeitures C/O	-	-	-	5,000	5,000	5,000	-	5,000	5,000	
12-56410	Zoning - Rural Address Numbering C/O	4,346	40,372	1,478	44,604	22,452	22,452	-	22,452	22,452	
12-56415	Zoning - Red Cedar Lake Project C/O	-	-	-	16,595	16,595	16,595	-	16,595	16,595	
26-56510	Barron Co Hous Authority	2,300	2,390	2,700	2,700	2,700	-	2,700	2,700	2,700	
04-56700	Economic Development	111,000	91,000	101,000	114,384	104,384	13,384	91,000	104,384	104,384	
	<b>Total Conservation &amp; Development</b>	<b>915,024</b>	<b>903,129</b>	<b>1,084,636</b>	<b>1,172,441</b>	<b>1,192,442</b>	<b>129,748</b>	<b>1,062,694</b>	<b>1,192,442</b>	<b>1,192,442</b>	
<b>OTHER FINANCING SOURCES</b>											
00-59230	Tsf to Debt Serv Fund (per Resolution) <i>(See summary page - dollars are applied to debt levy)</i>	163,400	322,000	300,000	300,000	324,000	324,000	-	324,000	324,000	
	<b>Total Other Financing Sources</b>	<b>163,400</b>	<b>322,000</b>	<b>300,000</b>	<b>300,000</b>	<b>324,000</b>	<b>324,000</b>	<b>-</b>	<b>324,000</b>	<b>324,000</b>	
	<b>Total General Fund</b>	<b>15,897,772</b>	<b>16,555,049</b>	<b>17,040,267</b>	<b>17,330,205</b>	<b>18,295,184</b>	<b>1,355,452</b>	<b>16,939,732</b>	<b>18,295,184</b>	<b>18,295,184</b>	
<b>CONTINGENCY</b>											
101	Contingency Fund	1,067,758	1,369,842	1,285,000	1,285,000	920,000	-	920,000	920,000	920,000	
	<b>Total Contingency Fund</b>	<b>1,067,758</b>	<b>1,369,842</b>	<b>1,285,000</b>	<b>1,285,000</b>	<b>920,000</b>	<b>-</b>	<b>920,000</b>	<b>920,000</b>	<b>920,000</b>	

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6		7	8	9
		Expenditures 2016	Expenditures 2017	Estimated Expenditures 2018	Adopted Budget 2018	Requested Budget 2019	Funded By		Executive Recommends 2019	Budget Adopted 2019	
							Non-Levy Request 2019	Levy Request 2019			
<b>SPECIAL REVENUE FUNDS</b>											
201	Jail Assessments	75,000	75,000	70,000	70,000	30,000	30,000	-	30,000	30,000	
204-56110	Maintenance of Dams- General	17,498	41,214	44,427	44,427	56,474	-	56,474	56,474	56,474	
204-56110-438	Maintenance of Dams - Beaver Dam	18,590	175,445	1,550	1,550	1,550	1,550	-	1,550	1,550	
204-56110-473	Maintenance of Dams - Rice Lake Dam	18,722	26,740	34,960	34,960	35,271	22,145	13,126	35,271	35,271	
206	CDBG #1 - 1982	558	501	450	6,600	20,000	20,000	-	20,000	20,000	
208	CDBG #2 - 2000	1,445	366	348	3,500	30,000	30,000	-	30,000	30,000	
210	Recycling	458,240	326,776	450,000	612,384	455,116	455,116	-	455,116	455,116	
211	DHHS - Adult Protection Services	656,777	654,734	677,660	677,660	687,660	629,660	58,000	687,660	687,660	
211	DHHS - Child & Families & Youth Aids	4,986,475	5,140,488	5,800,112	5,800,112	6,081,337	2,389,373	3,691,964	6,081,337	6,081,337	
211	DHHS - Board 51 Behavioral Health	3,345,682	2,724,625	3,282,633	3,282,633	3,151,819	2,268,647	883,172	3,151,819	3,151,819	
211	DHHS - Public Health	1,498,912	1,736,071	1,522,408	1,522,408	1,871,657	914,804	956,853	1,871,657	1,871,657	
211	DHHS - Income Maintenance	1,531,278	1,466,137	1,532,829	1,532,829	1,422,999	1,005,482	417,517	1,422,999	1,422,999	
213	Child Support Agency	791,877	789,036	751,011	788,162	815,528	655,673	159,855	815,528	815,528	
216	Aging Disability Resource Ctr - (ADRC)	1,381,308	1,479,860	1,419,756	1,391,737	1,456,461	1,301,459	155,002	1,456,461	1,456,461	
220	Fleet Vehicle Account	24,538	46,258	47,000	30,000	78,000	55,000	23,000	78,000	78,000	
221	Recreation Officer	118,280	104,655	96,775	96,775	101,961	35,000	66,961	101,961	101,961	
222	Animal Control	154,500	225,102	141,007	141,007	118,860	27,900	90,960	118,860	118,860	
231	Programs on Aging	1,327,749	1,326,284	1,256,112	1,247,118	1,325,185	918,437	406,748	1,325,185	1,325,185	
231	Elderly & Handicapped Transportation	171,904	185,150	172,933	171,610	182,683	143,862	38,821	182,683	182,683	
240	Wildlife Habitat	2,307	809	763	763	763	763	-	763	763	
241	State Aid Forestry Fund	852	6,300	654	6,500	654	654	-	654	654	
242	Snowmobile Trails	83,368	77,425	92,910	92,910	92,910	92,910	-	92,910	92,910	
244	ATV Trails	773,778	177,100	453,290	453,290	183,259	183,259	-	183,259	183,259	
301	Accrued Vacation & Sick Leave	25,000	25,000	25,000	25,000	-	-	-	-	-	
	<b>Total Special Revenue Funds</b>	<b>17,464,638</b>	<b>16,811,075</b>	<b>17,874,588</b>	<b>18,033,935</b>	<b>18,200,147</b>	<b>11,181,694</b>	<b>7,018,453</b>	<b>18,200,147</b>	<b>18,200,147</b>	
<b>DEBT SERVICE FUNDS</b>											
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	491,667	-	491,667	491,667	491,667	
307	Judicial Center Bonds Series 2010B	751,641	736,128	762,220	762,220	746,450	-	746,450	746,450	746,450	
308	Judicial Center Bonds Series 2010C	719,903	723,315	854,606	854,606	865,981	-	865,981	865,981	865,981	
310	Electrical Gen Bonds Series 2010A	-	-	273,470	273,470	269,450	-	269,450	269,450	269,450	
	<b>Total Debt Service Funds</b>	<b>2,621,381</b>	<b>2,609,280</b>	<b>3,040,133</b>	<b>3,040,133</b>	<b>3,031,718</b>	<b>-</b>	<b>3,031,718</b>	<b>3,031,718</b>	<b>3,031,718</b>	

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6		7	8	9
		Expenditures 2016	Expenditures 2017	Estimated Expenditures 2018	Adopted Budget 2018	Requested Budget 2019	Funded By		Exècutive Recommends 2019	Budget Adopted 2019	
							Non-Levy Request 2019	Levy Request 2019			
	<b>CAPITAL OUTLAY</b>										
404	Capital Improvement Capital Outlay	829,811	741,827	1,637,000	1,637,000	1,778,100	906,670	871,430	1,778,100	1,778,100	
	<b>Total Capital Outlay</b>	<b>829,811</b>	<b>741,827</b>	<b>1,637,000</b>	<b>1,637,000</b>	<b>1,778,100</b>	<b>906,670</b>	<b>871,430</b>	<b>1,778,100</b>	<b>1,778,100</b>	
	<b>701 INTERNAL SERVICE FUND - HIGHWAY</b>										
531XX	Admin, Patrol Supv, Radio, Liability Ins	452,395	453,286	463,890	451,410	584,476	100,597	483,879	584,476	584,476	
53193	General Public Liability	27,792	32,060	32,698	33,000	34,500	17,000	17,500	34,500	34,500	
532XX	Operation of Pits, Quarries & Bituminous	2,911,617	2,476,916	3,171,262	3,575,000	3,272,765	3,272,765	-	3,272,765	3,272,765	
53281	Equipment Purchases	1,388,803	1,120,252	1,765,000	1,225,000	1,225,000	100,000	1,125,000	1,225,000	1,225,000	
53311	CTHS Routine Maintenance	1,176,763	1,376,219	1,028,225	1,043,400	1,097,940	507,175	590,765	1,097,940	1,097,940	
53312	CTHS Routine Maintenance - Signs	93,700	116,589	112,550	85,100	95,397	39,778	55,619	95,397	95,397	
53313	County Bridges	127,854	13,997	58,950	66,925	57,574	29,834	27,740	57,574	57,574	
53314	Winter Maintenance - Snow & Ice	971,136	774,512	1,013,610	816,550	891,200	428,173	463,027	891,200	891,200	
53321-22	STHS Maintenance	1,730,133	1,768,692	1,829,675	1,602,015	1,794,210	1,794,210	-	1,794,210	1,794,210	
53330-53331	Municipal Work	5,292,195	3,437,247	3,192,200	3,192,200	3,478,736	3,478,736	-	3,478,736	3,478,736	
53351	Federal Aid Road Construction	1,167,587	517,956	1,325,000	1,325,000	1,325,000	1,325,000	-	1,325,000	1,325,000	
53385	County Aid Bridges	338,305	143,920	189,905	210,400	208,875	8,875	200,000	208,875	208,875	
534XX	County Road Construction	1,166,262	2,529,997	2,553,150	2,553,150	2,003,000	1,000,000	1,003,000	2,003,000	2,003,000	
59210	Indirect Costs	210,536	205,193	201,209	195,000	186,369	-	186,369	186,369	186,369	
	<b>Total Internal Service Fund</b>	<b>17,055,078</b>	<b>14,966,836</b>	<b>16,937,324</b>	<b>16,374,150</b>	<b>16,255,042</b>	<b>12,102,143</b>	<b>4,152,899</b>	<b>16,255,042</b>	<b>16,255,042</b>	
	<b>703 ENTERPRISE FUND - Waste To Energy</b>										
	Salaries & Fringe Benefits	1,187,462	1,297,316	1,403,976	1,403,976	1,561,028	1,561,028	-	1,561,028	1,561,028	
	Repairs and Maintenance	642,129	426,139	350,000	350,000	390,000	390,000	-	390,000	390,000	
	Management Fee	216,360	162,270	-	-	-	-	-	-	-	
	Ash Disp/Flue Gas, Analysis, By-Pass, E-Waste	707,467	875,577	708,000	708,000	632,000	632,000	-	632,000	632,000	
	Water Treatment	67,849	72,052	62,000	62,000	60,000	60,000	-	60,000	60,000	
	Depreciation	515,278	426,696	520,000	520,000	440,000	440,000	-	440,000	440,000	
	Fuel	34,739	52,985	49,000	49,000	51,000	51,000	-	51,000	51,000	
	Utilities	34,053	38,502	33,000	33,000	32,000	32,000	-	32,000	32,000	
	Environmental/Engineering/Inspection Fees	82,734	41,078	37,500	37,500	22,000	22,000	-	22,000	22,000	
	All other expenses	261,918	114,004	158,134	158,134	209,540	209,540	-	209,540	209,540	
	Indirect Costs Payable to G/F	42,920	56,660	50,890	50,890	91,650	91,650	-	91,650	91,650	
	New Equipment Purchases	170,303	29,597	590,000	590,000	10,000	10,000	-	10,000	10,000	
	Debt Service	76,190	68,928	1,500	1,500	56,500	56,500	-	56,500	56,500	
	<b>Total Enterprise Fund</b>	<b>4,039,402</b>	<b>3,661,804</b>	<b>3,964,000</b>	<b>3,964,000</b>	<b>3,555,718</b>	<b>3,555,718</b>	<b>-</b>	<b>3,555,718</b>	<b>3,555,718</b>	

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6		7	8	9
		Expenditures 2016	Expenditures 2017	Estimated Expenditures 2018	Adopted Budget 2018	Requested Budget 2019	Funded By		Executive Recommends 2019	Budget Adopted 2019	
							Non-Levy Request 2019	Levy Request 2019			
	<b>EXPENDABLE TRUST FUND</b>										
801-00	Dog License	24,667	25,512	30,000	30,000	27,000	27,000	-	27,000	27,000	
802-12	WI Fund Sanitary Service	6,353	-	-	12,000	-	-	-	-	-	
803-29	Wildlife Damage	19,188	22,014	22,000	22,000	22,000	22,000	-	22,000	22,000	
	<b>Total Expendable Trust Fund</b>	<b>50,208</b>	<b>47,526</b>	<b>52,000</b>	<b>64,000</b>	<b>49,000</b>	<b>49,000</b>	<b>-</b>	<b>49,000</b>	<b>49,000</b>	
	<b>GRAND TOTAL EXPENDITURES</b>	<b>59,026,048</b>	<b>56,763,240</b>	<b>61,830,312</b>	<b>61,728,423</b>	<b>62,084,909</b>	<b>29,150,677</b>	<b>32,934,232</b>	<b>62,084,909</b>	<b>62,084,909</b>	

**Departmental Summary**  
**Supplement to the 2018 Budget**

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

General Property Tax Levy	-3,605,216	311,698	912,937	1,117,592	91,000	69,479
Other Taxes	58,120					
Intergovernmental Revenues	2,615,357		245,000			
Licenses and Permits						
Fines, Forfeits & Penalties			263,000			
Public Charges for Services			150,750			60,000
Miscellaneous Revenues	286,739		10,000			
Other Financing Sources	974,000	12,385	28,695	190,933	13,384	
<b>Total Revenues</b>	<b>329,000</b>	<b>324,083</b>	<b>1,610,382</b>	<b>1,308,525</b>	<b>104,384</b>	<b>129,479</b>

**Expenditures**

Wages		67,400	715,529	734,423		65,175
Benefits		5,298	396,649	267,540		12,325
Operating	329,000	251,385	498,204	306,562	104,384	51,979
Debt						
Capital Outlay						
<b>Total Expenditures</b>	<b>329,000</b>	<b>324,083</b>	<b>1,610,382</b>	<b>1,308,525</b>	<b>104,384</b>	<b>129,479</b>

**Departmental Summary**  
**Supplement to the 2018 Budget**

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

General Property Tax Levy	223,870	659,985	-457,812	387,887	-53,971	607,813	880,003
Other Taxes			405,000		116,000		
Intergovernmental Revenues				41,000		230,401	
Licenses and Permits						190,000	
Fines, Forfeits & Penalties			200				
Public Charges for Services	42,000			5,000	220,000	100,000	
Miscellaneous Revenues	30		357,000			0	120,000
Other Financing Sources						200,131	
<b>Total Revenues</b>	<b>265,900</b>	<b>659,985</b>	<b>304,388</b>	<b>433,887</b>	<b>282,029</b>	<b>1,328,345</b>	<b>1,000,003</b>

**Expenditures**

Wages	117,446	299,065	157,468	270,724	158,313	624,231	175,522
Benefits	45,494	123,750	87,915	127,563	93,966	298,313	46,981
Operating Debt	102,960	237,170	59,005	35,600	29,750	405,801	777,500
Capital Outlay							
<b>Total Expenditures</b>	<b>265,900</b>	<b>659,985</b>	<b>304,388</b>	<b>433,887</b>	<b>282,029</b>	<b>1,328,345</b>	<b>1,000,003</b>

**Departmental Summary**  
**Supplement to the 2018 Budget**

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

General Property Tax Levy	97,173	7,321,268	79,675	176,699	555,858	122,285	233,357
Other Taxes							
Intergovernmental Revenues		18,800	68,000	11,500			
Licenses and Permits							
Fines, Forfeits & Penalties		8,000					
Public Charges for Services	225,750	173,500					5,000
Miscellaneous Revenues	3,500	97,691					
Other Financing Sources	53,021	476,948		23,123			31,007
<b>Total Revenues</b>	<b>379,444</b>	<b>8,096,207</b>	<b>147,675</b>	<b>211,322</b>	<b>555,858</b>	<b>122,285</b>	<b>269,364</b>

**Expenditures**

Wages	118,096	4,364,693	87,761	128,461			44,166
Benefits	40,373	1,872,691	24,314	36,215			30,082
Operating	220,975	1,858,823	35,600	46,646	555,858	122,285	195,116
Debt							
Capital Outlay							
<b>Total Expenditures</b>	<b>379,444</b>	<b>8,096,207</b>	<b>147,675</b>	<b>211,322</b>	<b>555,858</b>	<b>122,285</b>	<b>269,364</b>

**Departmental Summary**  
**Supplement to the 2018 Budget**

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

General Property Tax Levy	2,700	100,000	321,614	920,000		-4,481,000	69,600
Other Taxes						3,600,000	23,695
Intergovernmental Revenues							
Licenses and Permits							
Fines, Forfeits & Penalties							
Public Charges for Services							
Miscellaneous Revenues			6,500				
Other Financing Sources			1,825		30,000	881,000	
<b>Total Revenues</b>	<b>2,700</b>	<b>100,000</b>	<b>329,939</b>	<b>920,000</b>	<b>30,000</b>	<b>0</b>	<b>93,295</b>

**Expenditures**

Wages	0		217,767	485,000			15,226
Benefits			93,547	328,000			2,019
Operating	2,700	100,000	18,625	107,000			76,050
Debt					30,000		
Capital Outlay							
<b>Total Expenditures</b>	<b>2,700</b>	<b>100,000</b>	<b>329,939</b>	<b>920,000</b>	<b>30,000</b>	<b>0</b>	<b>93,295</b>

**Departmental Summary**  
**Supplement to the 2018 Budget**

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

General Property Tax Levy				6,007,506	159,855	155,002	23,000
Other Taxes						563,039	
Intergovernmental Revenues			88,000	6,957,835	644,273	592,468	10,000
Licenses and Permits				170,500		41,152	
Fines, Forfeits & Penalties				47,300			
Public Charges for Services			445,920	27,650		104,800	
Miscellaneous Revenues	1,500	200	80,000	4,681	2,000		
Other Financing Sources	18,500	29,800	-158,804		9,400		45,000
<b>Total Revenues</b>	<b>20,000</b>	<b>30,000</b>	<b>455,116</b>	<b>13,215,472</b>	<b>815,528</b>	<b>1,456,461</b>	<b>78,000</b>

**Expenditures**

Wages			219,055	4,602,561	427,137	598,585	
Benefits			73,991	2,236,879	212,004	264,828	
Operating	20,000	30,000	162,070	6,376,032	176,387	593,048	33,000
Debt							
Capital Outlay							45,000
<b>Total Expenditures</b>	<b>20,000</b>	<b>30,000</b>	<b>455,116</b>	<b>13,215,472</b>	<b>815,528</b>	<b>1,456,461</b>	<b>78,000</b>

**Departmental Summary**  
**Supplement to the 2018 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	66,961	90,960	445,569				
Other Taxes							
Intergovernmental Revenues	35,000		535,508	763	654	92,910	183,259
Licenses and Permits		2,900					
Fines, Forfeits & Penalties							
Public Charges for Services			470,312				
Miscellaneous Revenues							
Other Financing Sources		25,000	56,479				
<b>Total Revenues</b>	101,961	118,860	1,507,868	763	654	92,910	183,259

**Expenditures**

Wages	65,199	69,435	610,421				
Benefits	20,044	15,000	192,374				
Operating	16,718	34,425	705,073	763	654	92,910	183,259
Debt							
Capital Outlay							
<b>Total Expenditures</b>	101,961	118,860	1,507,868	763	654	92,910	183,259

**Departmental Summary**  
**Supplement to the 2018 Budget**

Summary	Campus HVAC Upgrade	Govt Ctr HVAC Upgrade	Justice Center Bonds 2010B	Justice Center Bonds 2010C	Elec Gen Bonds 2010A	Capital Improvement	Highway
	305	306	307	308	310	404	701

**Revenues**

General Property Tax Levy	658,170	491,667	392,450	865,981	269,450	871,430	4,152,899
Other Taxes							1,901,997
Intergovernmental Revenues							
Licenses and Permits							
Fines, Forfeits & Penalties							
Public Charges for Services							5,602,381
Miscellaneous Revenues							3,372,765
Other Financing Sources			354,000			906,670	1,225,000
<b>Total Revenues</b>	<b>658,170</b>	<b>491,667</b>	<b>746,450</b>	<b>865,981</b>	<b>269,450</b>	<b>1,778,100</b>	<b>16,255,042</b>

**Expenditures**

Wages							2,914,208
Benefits							1,345,484
Operating							10,770,350
Debt	658,170	491,667	746,450	865,981	269,450		
Capital Outlay						1,778,100	1,225,000
<b>Total Expenditures</b>	<b>658,170</b>	<b>491,667</b>	<b>746,450</b>	<b>865,981</b>	<b>269,450</b>	<b>1,778,100</b>	<b>16,255,042</b>

**Departmental Summary**  
**Supplement to the 2018 Budget**

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

**Revenues**

General Property Tax Levy					21,315,394
Other Taxes					6,667,851
Intergovernmental Revenues				22,000	12,392,728
Licenses and Permits		27,000			431,552
Fines, Forfeits & Penalties					318,500
Public Charges for Services	3,566,000				11,199,063
Miscellaneous Revenues	15,000				4,357,606
Other Financing Sources	-25,282				5,402,215
<b>Total Revenues</b>	<b>3,555,718</b>	<b>27,000</b>	<b>0</b>	<b>22,000</b>	<b>62,084,909</b>

**Expenditures**

Wages	1,039,461				19,392,528
Benefits	521,567				8,815,206
Operating	1,994,690	27,000		22,000	27,767,357
Debt					3,061,718
Capital Outlay					3,048,100
<b>Total Expenditures</b>	<b>3,555,718</b>	<b>27,000</b>	<b>0</b>	<b>22,000</b>	<b>62,084,909</b>

**Barron County Personnel Requests  
Supplement to the 2019 Budget**

	<b>Total Cost</b>	<b>Current Tax Levy Reallocated</b>	<b>New Tax Levy</b>	<b>Intergovernmental Revenues</b>	<b>Grants</b>
<b>DHHS</b>					
SW IV - Lead Worker	98,859		98,859		
SW I - CLTS	89,622				89,622
SW II - CCS/CST	91,223				91,223
SW II - CCS/CST	91,223				91,223
Admin Asst	67,835		67,835		
<b>Total - DHHS</b>	<b>438,762</b>		<b>166,694</b>		<b>272,068</b>
<b>Highway Dept</b>					
Engineering Technician	110,727		110,727		
Operator	82,172	20,000	21,086	41,086	
Operator	82,172	20,000	21,086	41,086	
<b>Total - Highway</b>	<b>275,071</b>	<b>40,000</b>	<b>152,899</b>	<b>82,172</b>	
	<b>713,833</b>	<b>40,000</b>	<b>319,593</b>	<b>82,172</b>	<b>272,068</b>

713,833

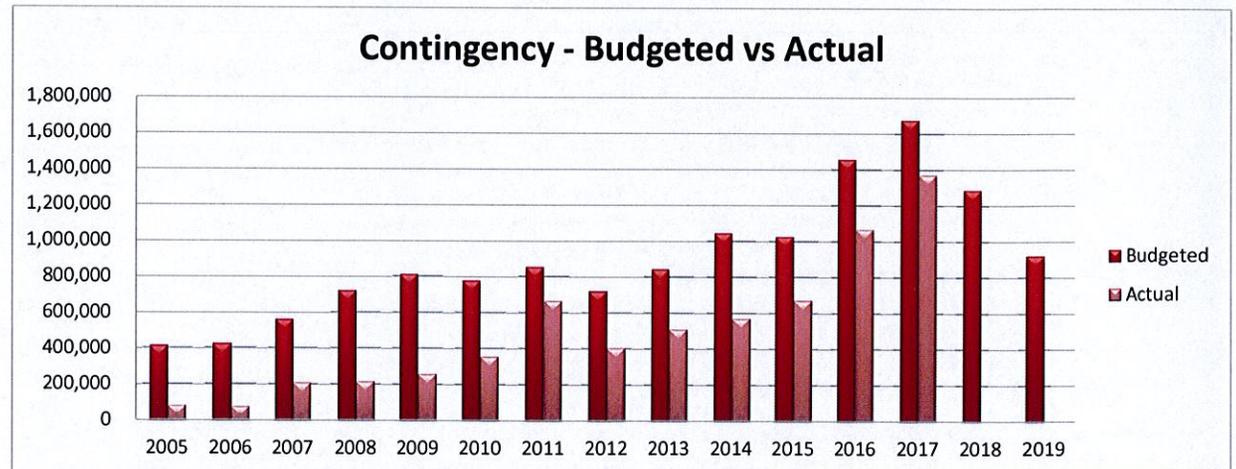
\*DHHS Budget has an overall increase in levy from 2018 of \$66,345

\*Highway Budget has an overall increase in levy from 2018 of \$253,299

## Barron County Contingency Fund Supplement to the 2019 Budget

<b><u>2019 CONTINGENCY FUND REQUESTS</u></b>				Proposed	Executive Recommendation	Board Approved
Contingency				107,000	107,000	107,000
Employee Payouts - Retirements, Terminations				250,000	250,000	250,000
COLA	(Includes Estimated FICA/Medicare/WRS)	1.25%		235,000	235,000	235,000
Health Insurance possible plan changes, (a qualifying change in plan status)				100,000	100,000	100,000
Health Insurance Increases for 2019				128,000	128,000	128,000
Health Insurance One-Time HSA Contribution				100,000	100,000	100,000
				920,000	920,000	920,000

Budget Year	Total Tax Levy	Adopted Contingency Fund	Actual Spent
2005	14,070,755	413,253	81,419
2006	14,943,212	422,239	75,110
2007	15,448,538	559,452	207,412
2008	16,066,715	719,816	214,682
2009	16,497,625	811,709	256,201
2010	16,889,289	776,000	354,218
2011	17,227,317	850,577	666,467
2012	17,571,099	719,238	403,581
2013	17,747,703	841,038	507,831
2014	18,152,552	1,042,500	569,832
2015	19,174,143	1,025,000	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	
2019	21,315,394	920,000	



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

**Health Insurance - 2019 County HSA Contribution  
Supplement to the 2019 Budget**

<b>2018 Estimated</b>	<b>2019 Increase</b>	<b>Total</b>	<b>Annual Cost Above Current</b>	<b>Savings Due to Plan Changes - From 9%</b>
\$ 5,102,978	9%	\$ 5,562,246	\$ 459,268	
	6%	\$ 5,409,157	\$ 306,179	\$ (153,089)
	3.32%	\$ 5,266,273	\$ 163,295	\$ (295,973)
	2.50%	\$ 5,230,552	\$ 127,574	\$ (331,694)

Note: Due to plan changes, the employee will now be responsible for higher deductible & out of pocket maximums

To assist the employee, the County recommends a one-time County contribution broken down over 5 months to employee HSA's of \$250 Single - \$500 Family

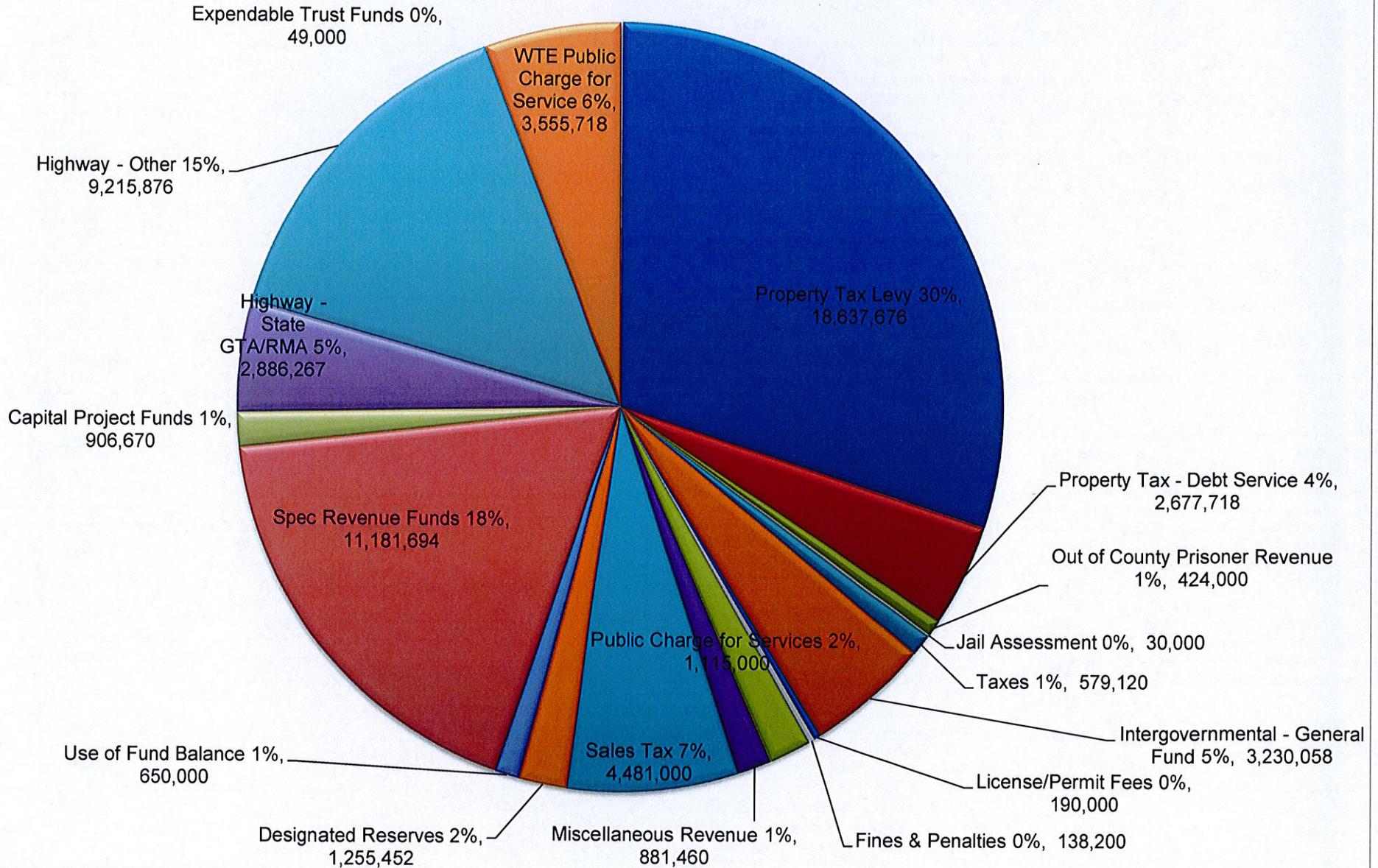
<b>Does not include WPPA</b>	<b># of EE's</b>	<b>Amount per EE</b>	<b>Total Cost</b>	
	69	\$ 250	\$ 17,250	Single Cost
	165	\$ 500	\$ 82,500	Family Cost
			<u>\$ 99,750</u>	

This plan helps the employee with 50% of the deductible increase

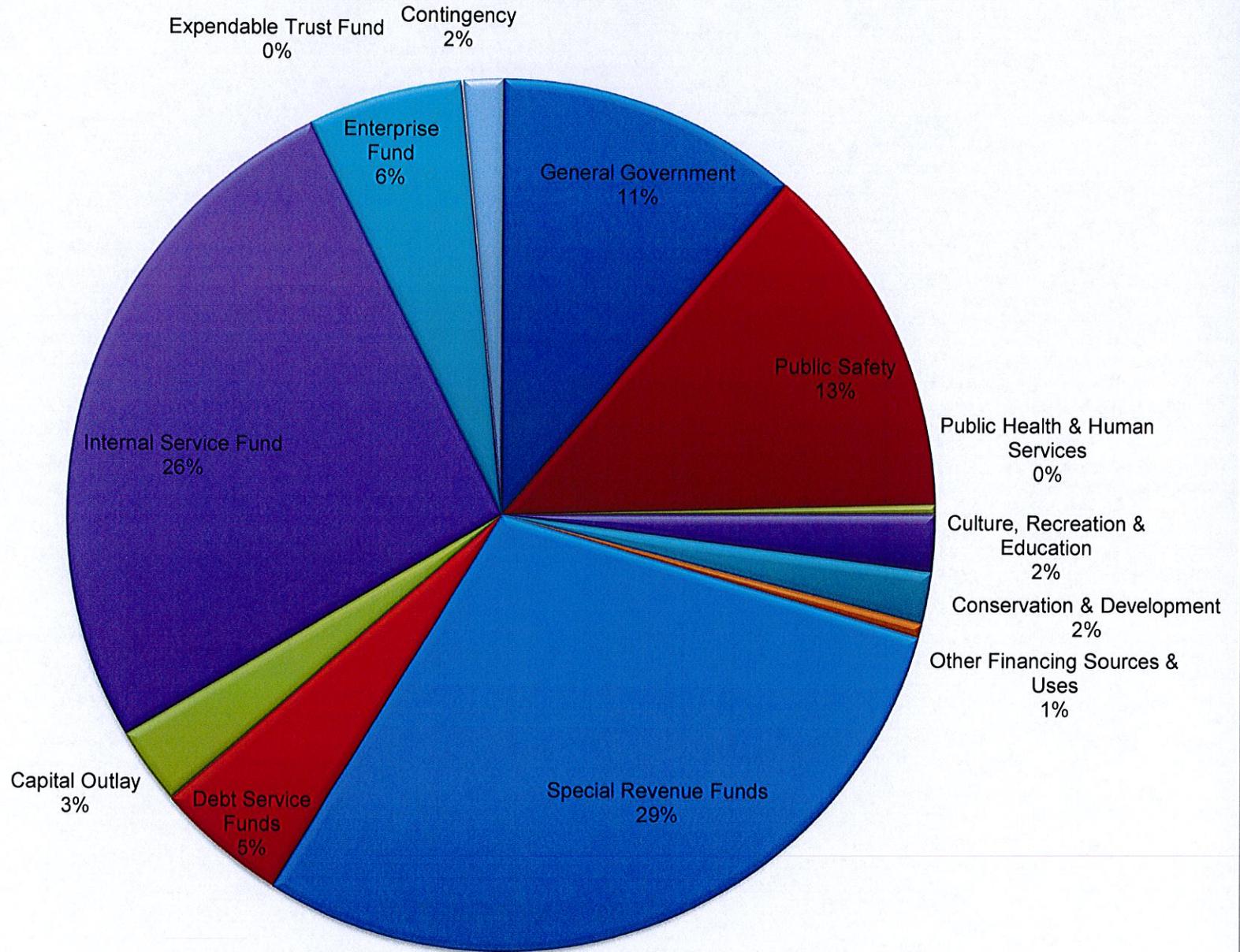
**\$128,000 (2.5% + \$100,000 Co contribution) = \$228,000**

**Savings of \$232,000 from original quote of 9%.**

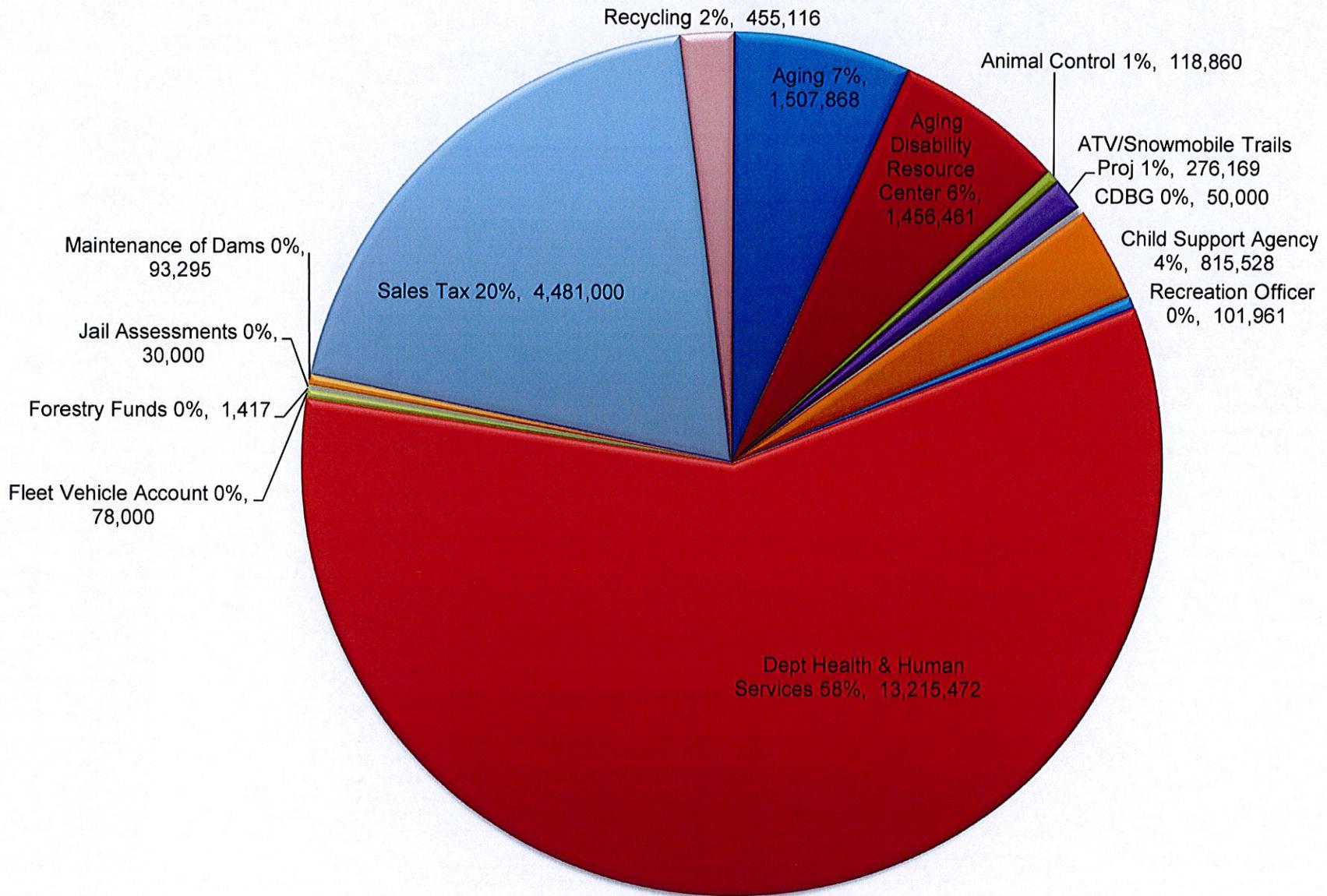
# Revenues by Funding Source



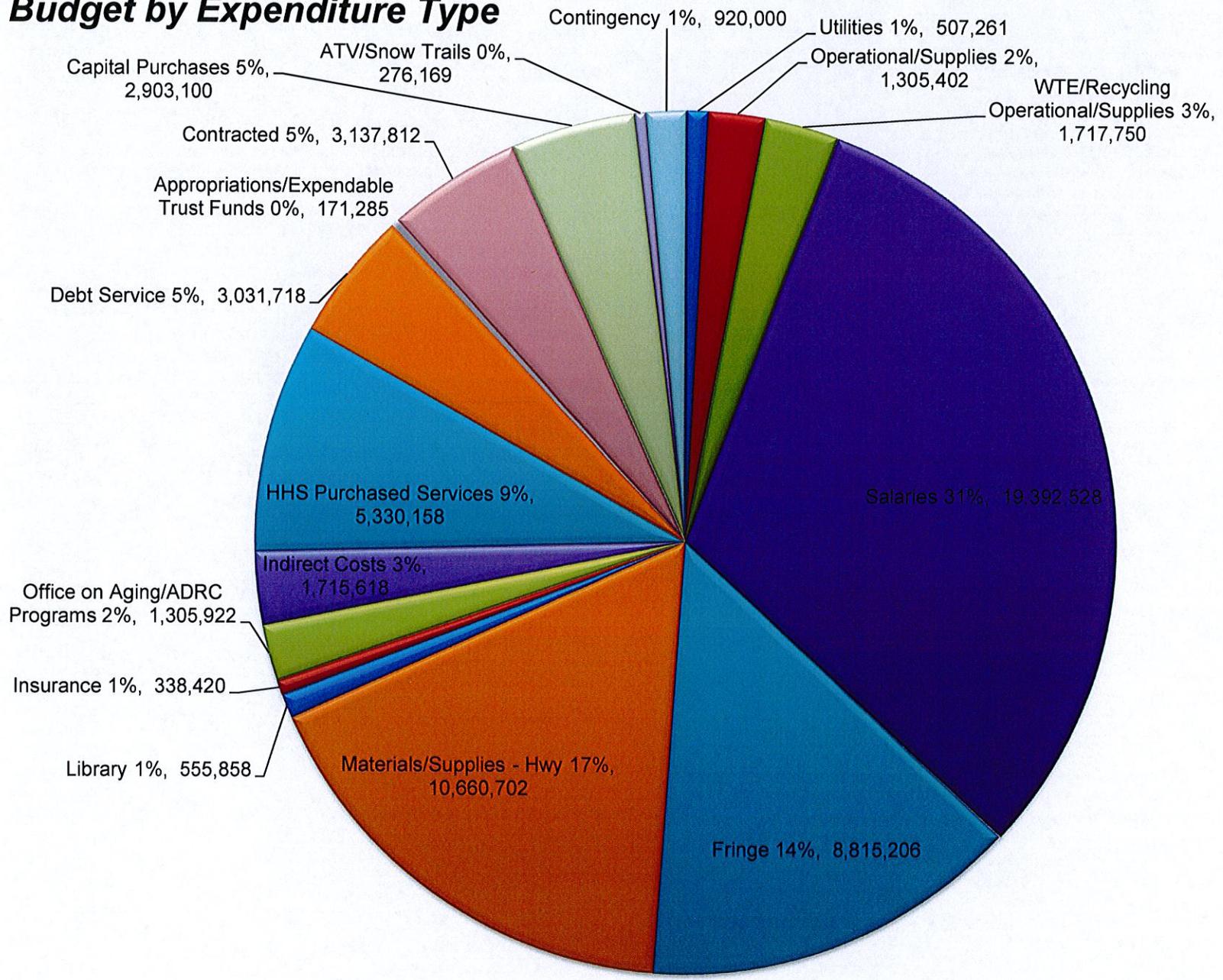
# Budget by Function



# Special Revenue Funds



# Budget by Expenditure Type



## Barron County Indirect Costs Supplement to the 2019 Budget

### Department

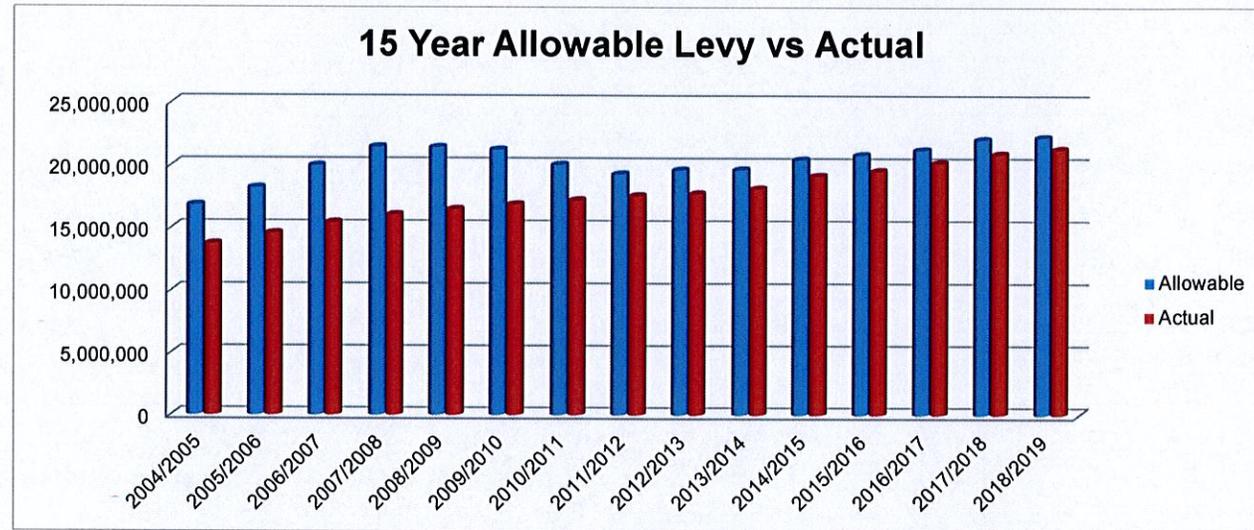
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Child Support	113,708	108,736	98,502	97,770	104,252
Human Services	925,592	903,343	821,712	875,832	900,223
Aging & Nutrition	182,972	198,698	156,539	125,996	133,611
ADRC	81,295	98,012	133,571	137,338	146,764
Highway	185,164	210,536	205,193	201,209	186,369
Solid Waste	55,994	57,226	75,545	67,855	244,399
Total	<u>1,544,725</u>	<u>1,576,551</u>	<u>1,491,062</u>	<u>1,506,000</u>	<u>1,715,617</u>

### Per Revenue Spreadsheet

DHHS/Aging/ADRC/CSA	01-43211-000	1,303,567	1,308,789	1,210,324	1,236,936	1,284,850
Highway	01-49220-701	185,164	210,536	205,193	201,209	186,369
Waste to Energy	01-49220-703	55,994	57,226	75,545	67,855	244,399
Total		<u>1,544,725</u>	<u>1,576,551</u>	<u>1,491,062</u>	<u>1,506,000</u>	<u>1,715,618</u>
Increase/(Decrease)		180,300	31,826	-85,489	14,938	209,618

## Barron County 15 Year Allowable Levy vs Actual

	Allowable Levy	Actual Levy
2004/2005	16,812,130	13,727,483
2005/2006	18,208,088	14,590,342
2006/2007	19,981,792	15,448,538
2007/2008	21,459,444	16,066,715
2008/2009	21,429,188	16,497,625
2009/2010	21,252,716	16,889,289
2010/2011	20,052,992	17,227,317
2011/2012	19,307,044	17,571,099
2012/2013	19,631,789	17,747,703
2013/2014	19,657,565	18,152,552
2014/2015	20,468,034	19,174,143
2015/2016	20,846,954	19,569,260
2016/2017	21,247,314	20,210,095
2017/2018	22,087,857	20,916,813
2018/2019	22,255,124	21,315,394



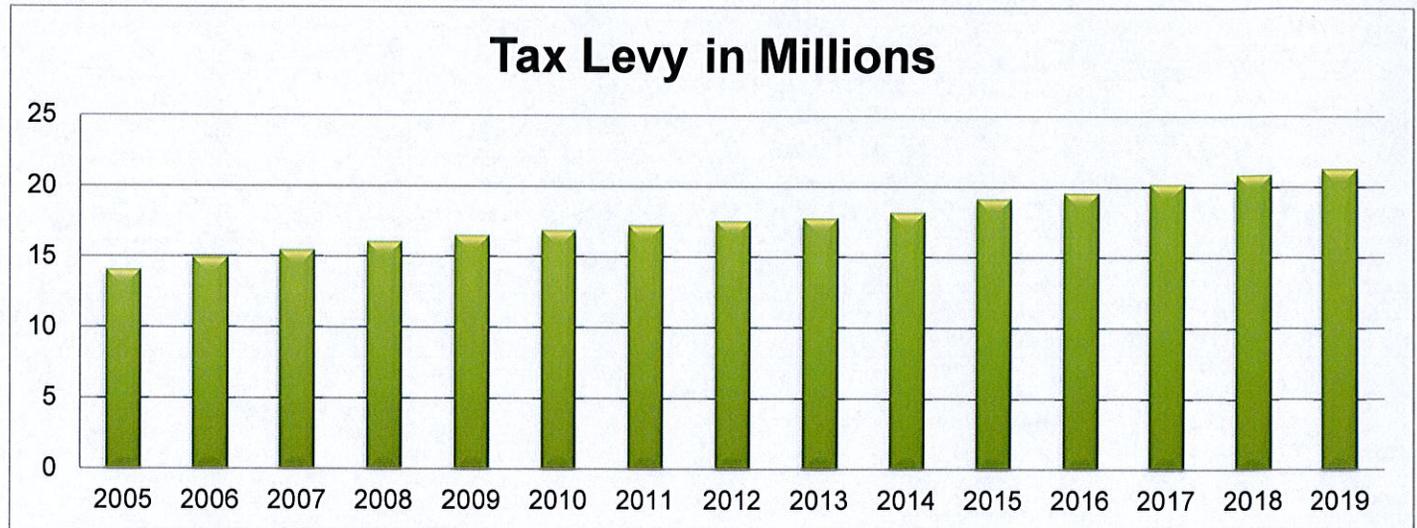
\*\*Includes annual Library Levy exempt from being included in levy limits per Wi. Stat. 66.0602(3)(e)4.

## Barron County - 2019 Levy Limit Worksheet

		Maximum Levy	Approved Levy
		2018 for 2019	2018 for 2019
<b>Determination of 2018 Payable 2019 Allowable Levy Limit</b>			
<u>1</u>	2017 Payable 2018 Actual Levy (not including tax increment)	20,391,210	20,391,210
<u>3</u>	Exclude Prior Year Levy for New General Obligation Debt Authorized after July 1, 2005	(1,870,589)	(1,870,589)
<u>4</u>	2017 Payable 2018 Adjusted Actual County Levy	18,520,621	18,520,621
<u>5</u>	0.00% Growth plus Terminated TID% ( 0.00 ) plus TID Subtraction % (0.00) Applied to 2017 Adj Actual Levy	18,520,621	18,520,621
<u>6</u>	Net New Construction 1.255% plus Terminated TID % plus TID Subtraction % ( ) Applied	\$ 232,434	18,753,055
		\$ 232,434	18,753,055
<u>7</u>	Greater of Line 5 or 6	18,753,055	18,753,055
<u>8</u>	2018 Levy Limit before Adjustments less 2019 Person Property Aid (\$85,507.19)	85507.19	18,667,548
<u>9</u>	Adjust In		
	General Obligation Debt authorized after July 1, 2005.	3,031,718	2,091,988
<u>10</u>	<b>2016 Payable 2017 Allowable Levy (Does not include Library Levy)</b>	***	<b>21,699,266</b>
	<b>Add on Library Levy</b>	555,858	555,858
	<b>Total Levy</b>	22,255,124	<b>21,315,394</b>
		<b>Amount Below Allowable Levy</b>	<b>939,730</b>

# Barron County 15 Year Historical Analysis of Tax Levy

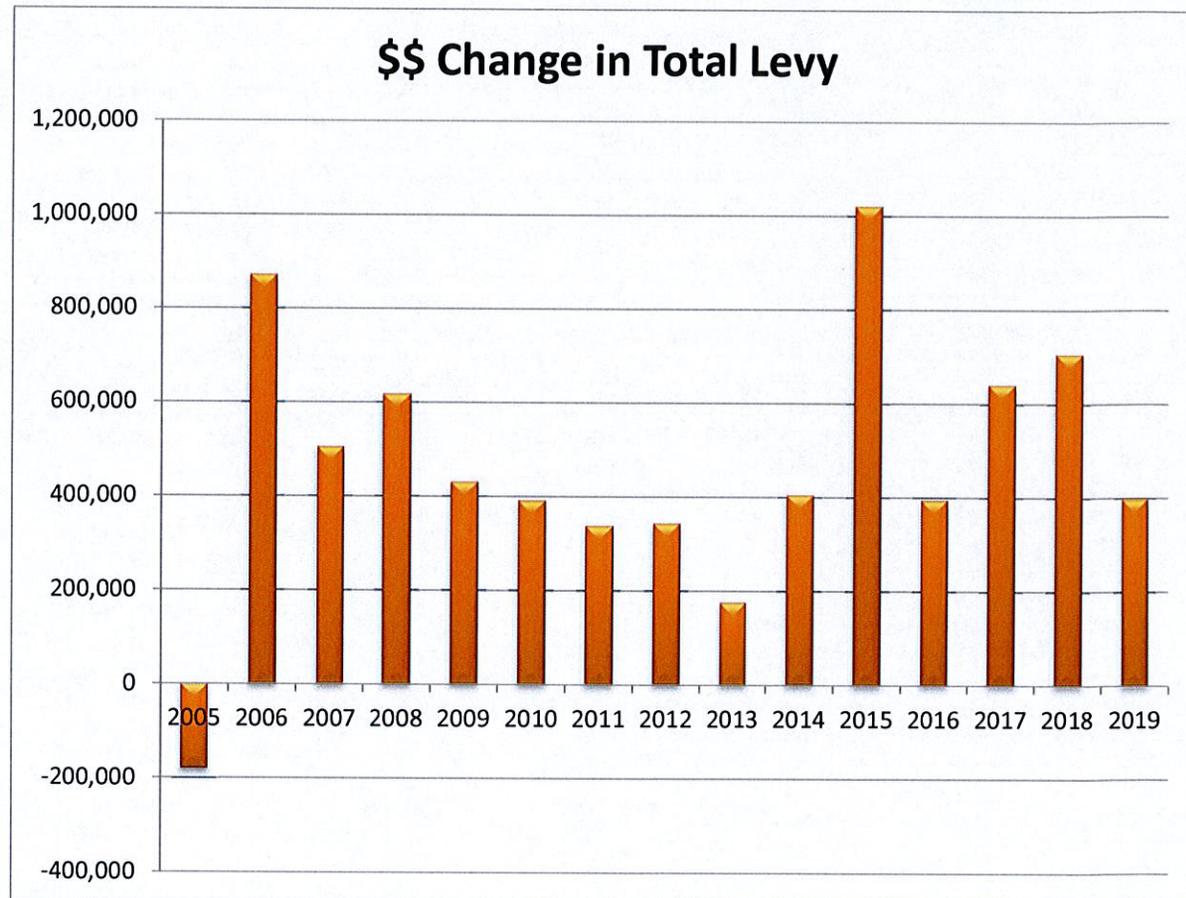
Budget Year	Tax Levy
2005	14,070,755
2006	14,943,212
2007	15,448,538
2008	16,066,715
2009	16,497,625
2010	16,889,289
2011	17,227,317
2012	17,571,099
2013	17,747,703
2014	18,152,552
2015	19,174,143
2016	19,569,260
2017	20,210,095
2018	20,916,813
2019	21,315,394



# Barron County

## 15 Year Historical Analysis of Change in Levy from Prior Year

Year	Change in Levy from Prior Year	
2005	-179,180	-1.26%
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%
<b>Average</b>	<b>561,953</b>	<b>3.54%</b>



## 15 Year Historical Budget Summary

	2005 Adopted	2006 Adopted	2007 Adopted	2008 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Adopted	2013 Adopted	2014 Adopted	2015 Adopted	2016 Adopted	2017 Adopted	2018 Adopted	2019 Adopted
Total Expenditures	29,906,200	24,068,064	24,252,863	25,703,036	28,418,508	28,574,317	31,658,619	26,579,745	25,974,917	27,455,198	28,859,798	30,112,813	31,251,133	32,048,319	32,934,232
Total Revenues	15,835,445	9,124,852	8,804,325	9,636,321	11,920,883	11,685,028	14,431,302	9,008,646	8,227,214	9,302,646	9,685,655	10,543,553	11,041,038	11,131,506	11,618,838
<b>Total Tax Levy</b>	<b>14,070,755</b>	<b>14,943,212</b>	<b>15,448,538</b>	<b>16,066,715</b>	<b>16,497,625</b>	<b>16,889,289</b>	<b>17,227,317</b>	<b>17,571,099</b>	<b>17,747,703</b>	<b>18,152,552</b>	<b>19,174,143</b>	<b>19,569,260</b>	<b>20,210,095</b>	<b>20,916,813</b>	<b>21,315,394</b>
Operating Levy	12,843,623	13,015,239	13,602,602	14,219,195	14,300,976	14,634,063	15,066,469	15,411,130	15,643,531	16,397,623	16,782,070	17,186,872	17,999,431	18,246,680	18,637,676
Debt Levy	1,227,132	1,927,973	1,845,936	1,847,520	2,196,649	2,255,226	2,160,848	2,159,969	2,104,172	1,754,929	2,392,073	2,382,388	2,210,664	2,670,133	2,677,718
<b>Total Levy - Recomputed</b>	<b>14,070,755</b>	<b>14,943,212</b>	<b>15,448,538</b>	<b>16,066,715</b>	<b>16,497,625</b>	<b>16,889,289</b>	<b>17,227,317</b>	<b>17,571,099</b>	<b>17,747,703</b>	<b>18,152,552</b>	<b>19,174,143</b>	<b>19,569,260</b>	<b>20,210,095</b>	<b>20,916,813</b>	<b>21,315,394</b>
Total Levy Change from Prior Yr	(179,180)	872,457	505,326	618,177	430,957	391,664	338,028	343,782	176,604	404,849	1,021,591	395,117	640,835	706,718	398,581
% Levy Change from Prior Yr	-1.26%	6.20%	3.38%	4.00%	2.68%	2.37%	2.00%	2.00%	1.01%	2.28%	5.63%	2.06%	3.27%	3.50%	1.91%
Operating Levy Chg from Prior Yr	178,538	171,616	587,363	616,593	81,781	333,087	432,406	344,661	232,401	754,092	384,447	404,802	812,559	247,249	390,996
% Operating Levy Chg from Prior Yr	1.41%	1.34%	4.51%	4.53%	0.58%	2.33%	2.95%	2.29%	1.51%	4.82%	2.34%	2.41%	4.73%	1.37%	2.14%
Debt Levy Change from Prior Yr	(357,718)	700,841	(82,037)	1,584	349,129	58,577	(94,378)	(879)	(55,797)	(349,243)	637,144	(9,685)	(171,724)	459,469	7,585
% Debt Levy Change from Prior Yr	-22.57%	57.11%	-4.26%	0.09%	18.90%	2.67%	-4.18%	-0.04%	-2.58%	-16.60%	36.31%	-0.40%	-7.21%	20.78%	0.28%
<b>Average Change in Total Levy</b>														<b>471,034</b>	<b>2.74%</b>

## Barron County 15 Year Historical Analysis - Summary Tax Allocation

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
State Tax not part of County Budget	621,936	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
\$\$ Change	53,330	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
%% Change	9.38%	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%
<b>Expenditures</b>	<b>Adopted</b>														
Operation and Maintenance	16,551,305	17,749,988	17,727,493	19,014,409	19,002,775	19,136,138	19,045,711	18,153,484	18,676,441	19,746,856	20,310,582	21,092,455	21,885,149	22,547,983	23,402,327
Debt Service	1,883,370	2,317,785	2,338,430	2,262,073	2,335,943	2,424,729	2,597,030	2,292,521	2,303,647	1,945,929	1,955,628	2,620,788	2,607,664	3,040,133	3,031,718
Capital Outlay - Borrowing/Grant Fund	7,500,000				2,500,000	2,500,000	5,200,000								
County Tax for Highways & Bridges	2,790,000	2,790,000	2,790,000	2,837,413	2,899,480	2,883,368	3,025,922	3,023,474	3,035,500	3,280,000	3,540,197	3,700,019	3,899,600	3,899,600	4,152,899
Contingency Fund	413,253	422,239	559,452	719,816	811,709	776,000	850,577	719,238	841,038	1,042,500	1,025,000	1,455,000	1,675,000	1,285,000	920,000
Capital Project Funding	425,000	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
UWBC HVAC Upgrades											658,170				
Capital Project - Hwy Salt/Storage Shed								900,000							
B1 Charitable & Penal Chgs & Spec Chgs		182						47		48					
<b>Total Expenditures</b>	<b>29,562,928</b>	<b>23,715,194</b>	<b>23,865,375</b>	<b>25,283,711</b>	<b>27,999,907</b>	<b>28,145,235</b>	<b>31,658,619</b>	<b>26,065,864</b>	<b>25,456,626</b>	<b>26,950,333</b>	<b>28,344,577</b>	<b>29,613,665</b>	<b>30,733,477</b>	<b>31,522,716</b>	<b>32,378,374</b>
<b>LESS:</b>															
General Revenue	4,304,217	4,995,856	4,860,337	5,771,768	5,751,589	5,250,144	5,340,660	4,616,094	4,677,739	5,281,646	5,578,930	5,437,053	5,519,038	5,623,506	6,133,838
Debt Service Revenue	21,494	21,494	21,494	21,494	21,494	21,494	286,987								
Bond Proceeds	7,500,000				2,500,000	2,500,000	5,200,000								
County Sales Tax Revenue	3,150,000	3,200,000	3,200,000	3,200,000	3,280,000	3,140,000	3,000,000	3,000,000	3,000,000	3,100,000	3,200,000	3,500,000	3,500,000	3,500,000	3,600,000
Excess Sales Tax Revenue	124,990	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
Jail Assessment Fees	65,000	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
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
Debt Service Fund Balance Applied	569,744	153,318	81,000	30,508											
General Fund Balance Applied	100,000		150,023				295,000	1,234,000	115,000	230,000		450,500	500,000	638,000	650,000
Fund Balance Tsf from Other Funds						375,381	35,460								
<b>Total Revenues to be applied to levy</b>	<b>15,835,445</b>	<b>9,124,852</b>	<b>8,804,325</b>	<b>9,636,321</b>	<b>11,920,883</b>	<b>11,685,028</b>	<b>14,431,302</b>	<b>9,008,646</b>	<b>8,227,214</b>	<b>9,302,646</b>	<b>9,685,655</b>	<b>10,543,553</b>	<b>11,041,038</b>	<b>11,131,506</b>	<b>11,618,838</b>
County Library	343,272	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
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
<b>Total Levy</b>	<b>14,070,755</b>	<b>14,943,212</b>	<b>15,448,538</b>	<b>16,066,715</b>	<b>16,497,625</b>	<b>16,889,289</b>	<b>17,716,696</b>	<b>17,571,099</b>	<b>17,747,703</b>	<b>18,152,552</b>	<b>19,174,143</b>	<b>19,569,260</b>	<b>20,210,095</b>	<b>20,916,813</b>	<b>21,315,394</b>
<b>Dollar Change from Prior Year</b>	<b>-179,180</b>	<b>872,457</b>	<b>505,326</b>	<b>618,177</b>	<b>430,910</b>	<b>391,664</b>	<b>827,407</b>	<b>(145,597)</b>	<b>176,604</b>	<b>404,849</b>	<b>1,021,591</b>	<b>395,117</b>	<b>640,836</b>	<b>706,718</b>	<b>398,581</b>
<b>Operating Levy</b>	<b>12,843,623</b>	<b>13,015,239</b>	<b>13,602,602</b>	<b>14,219,195</b>	<b>14,300,976</b>	<b>14,634,063</b>	<b>15,066,469</b>	<b>15,411,130</b>	<b>15,643,531</b>	<b>16,397,623</b>	<b>16,782,070</b>	<b>17,186,872</b>	<b>17,999,431</b>	<b>18,246,680</b>	<b>18,637,676</b>
<b>Debt Levy</b>	<b>1,227,132</b>	<b>1,927,973</b>	<b>1,845,936</b>	<b>1,847,520</b>	<b>2,196,649</b>	<b>2,255,226</b>	<b>2,160,848</b>	<b>2,159,969</b>	<b>2,104,172</b>	<b>1,754,929</b>	<b>2,392,073</b>	<b>2,382,388</b>	<b>2,210,664</b>	<b>2,670,133</b>	<b>2,677,718</b>
<b>Total Levy - recomputed</b>	<b>14,070,755</b>	<b>14,943,212</b>	<b>15,448,538</b>	<b>16,066,715</b>	<b>16,497,625</b>	<b>16,889,289</b>	<b>17,227,317</b>	<b>17,571,099</b>	<b>17,747,703</b>	<b>18,152,552</b>	<b>19,174,143</b>	<b>19,569,260</b>	<b>20,210,095</b>	<b>20,916,813</b>	<b>21,315,394</b>

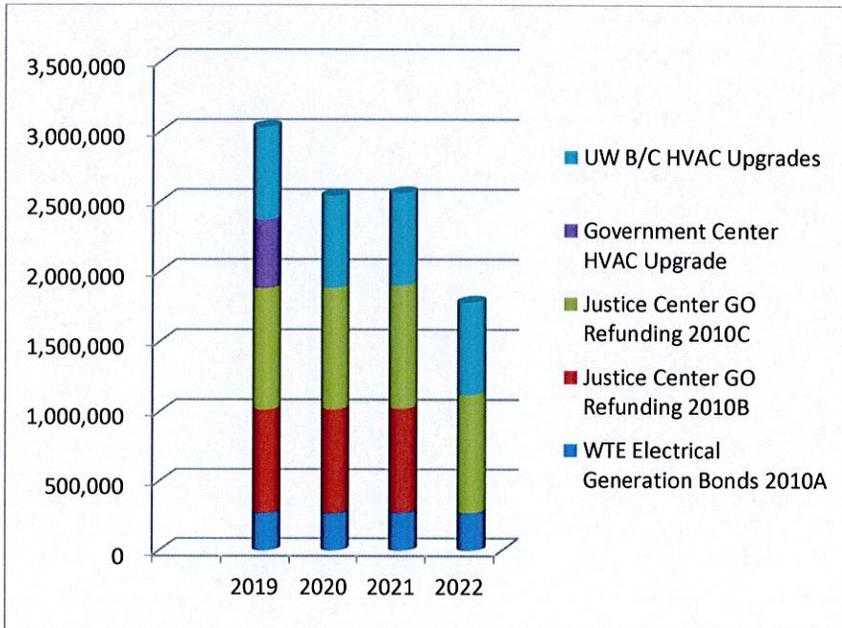
# Barron County, Barron Wisconsin County Debt Schedule

	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
* WTE Electrical Generation Bonds 2010A	269,450	269,550	273,975	272,350	0
** Justice Center GO Refunding 2010B	746,450	749,175	750,375	0	0
Justice Center GO Refunding 2010C	864,782	864,438	877,575	849,750	0
Government Center HVAC Upgrade	491,667	0	0	0	0
UW B/C HVAC Upgrades	658,170	658,170	658,170	658,170	0
	<u>3,030,519</u>	<u>2,541,333</u>	<u>2,560,095</u>	<u>1,780,270</u>	<u>0</u>

## Debt Schedule

- \* WTE Electrical Generation Bonds 2010A
- \*\* Justice Center GO Refunding 2010B
- Justice Center GO Refunding 2010C
- Government Center HVAC Upgrade
- UW B/C HVAC Upgrades

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

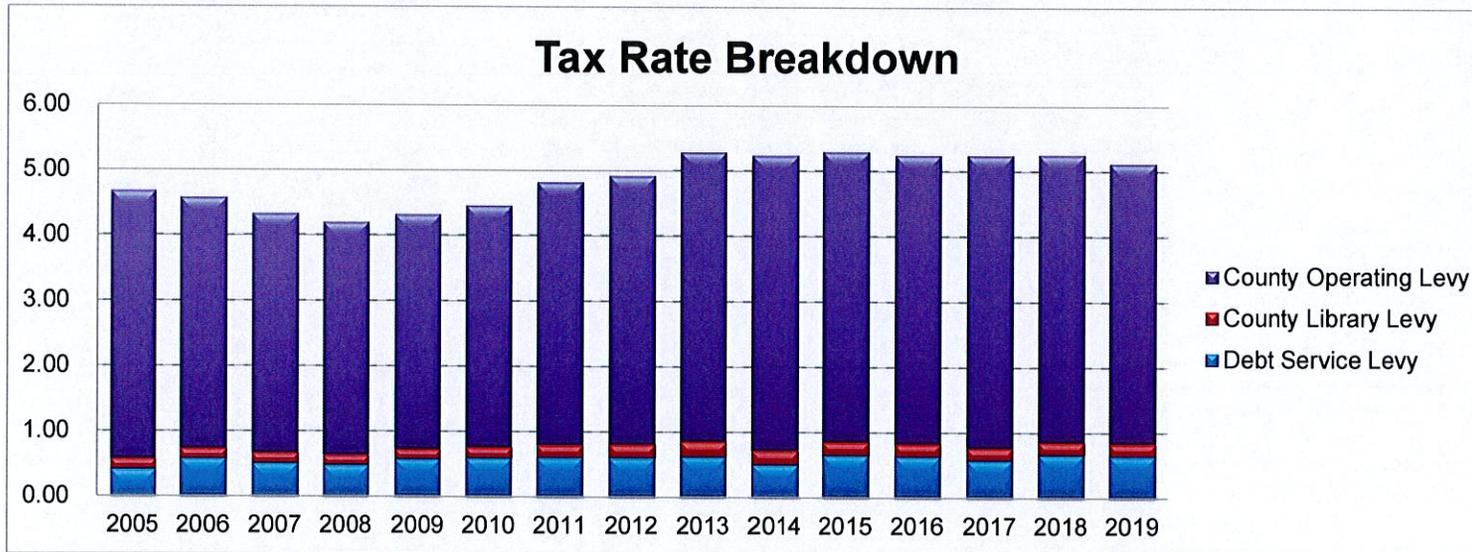


## Breakdown of Principal & Interest As of 12/31/2018

	Principal	Interest	Total
WTE Elec Gen Bonds	970,000	115,325	1,085,325
JC GO Refunding 2010B	2,100,000	146,000	2,246,000
JC GO Refunding 2010C	3,225,000	231,545	3,456,545
Govt Ctr HVAC Upgrade	491,667	0	491,667
UWBC HVAC Upgrade	2,500,000	132,680	2,632,680
	<u>9,286,667</u>	<u>625,550</u>	<u>9,912,217</u>

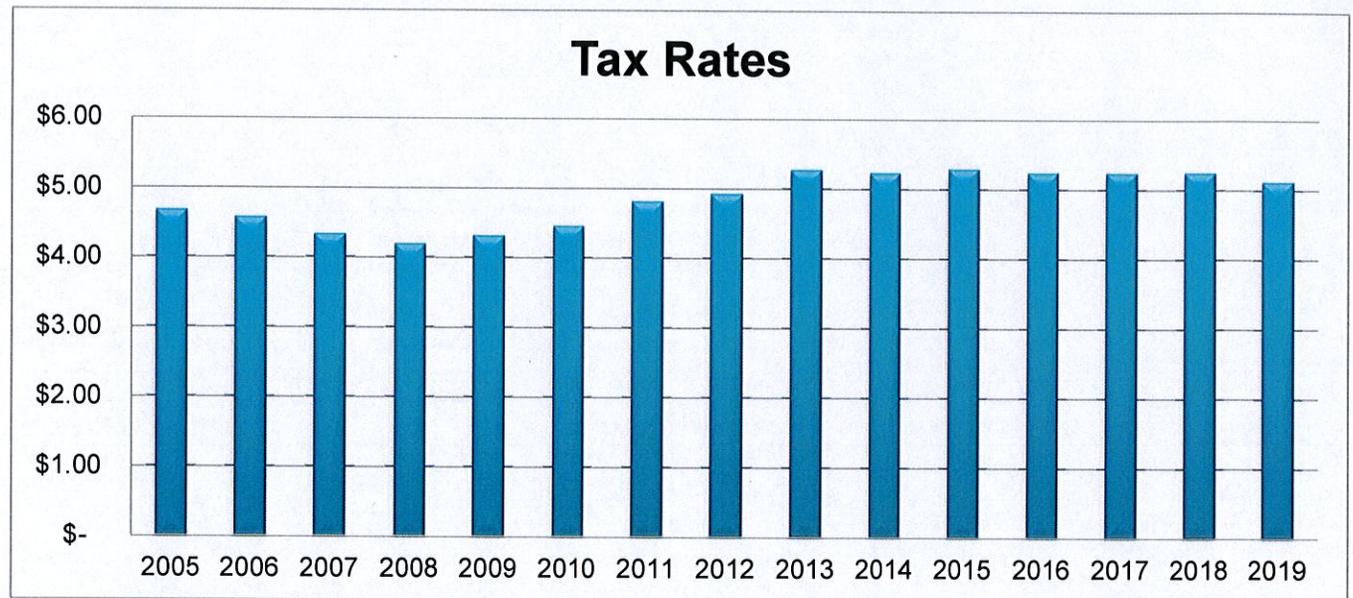
# Barron County 15 Year Historical Tax Rate Analysis

Year	Debt Service Levy	County Library Levy	County Operating Levy	Total County Levy
2005	0.41	0.16	4.10	4.67
2006	0.58	0.15	3.84	4.57
2007	0.51	0.15	3.66	4.32
2008	0.48	0.15	3.56	4.19
2009	0.57	0.15	3.59	4.31
2010	0.59	0.16	3.70	4.45
2011	0.60	0.19	4.02	4.81
2012	0.60	0.20	4.11	4.91
2013	0.62	0.23	4.43	5.28
2014	0.50	0.21	4.52	5.23
2015	0.65	0.20	4.44	5.29
2016	0.63	0.19	4.42	5.24
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



# Barron County 15 Year Historical Tax Rate Analysis

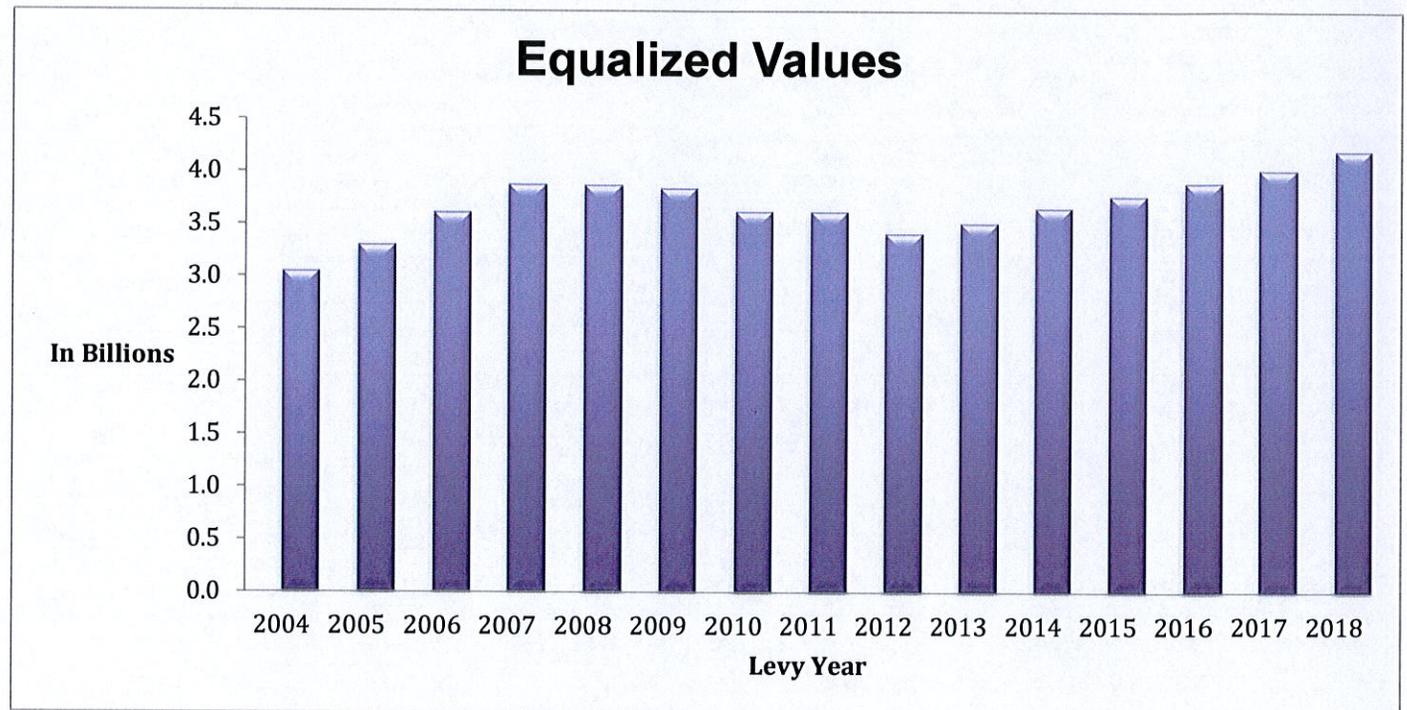
Budget Year	Mill Rates
2005	\$ 4.67
2006	\$ 4.57
2007	\$ 4.33
2008	\$ 4.19
2009	\$ 4.31
2010	\$ 4.45
2011	\$ 4.81
2012	\$ 4.92
2013	\$ 5.27
2014	\$ 5.23
2015	\$ 5.29
2016	\$ 5.24
2017	\$ 5.24
2018	\$ 5.25
2019	\$ 5.12
Average	\$ 4.88



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

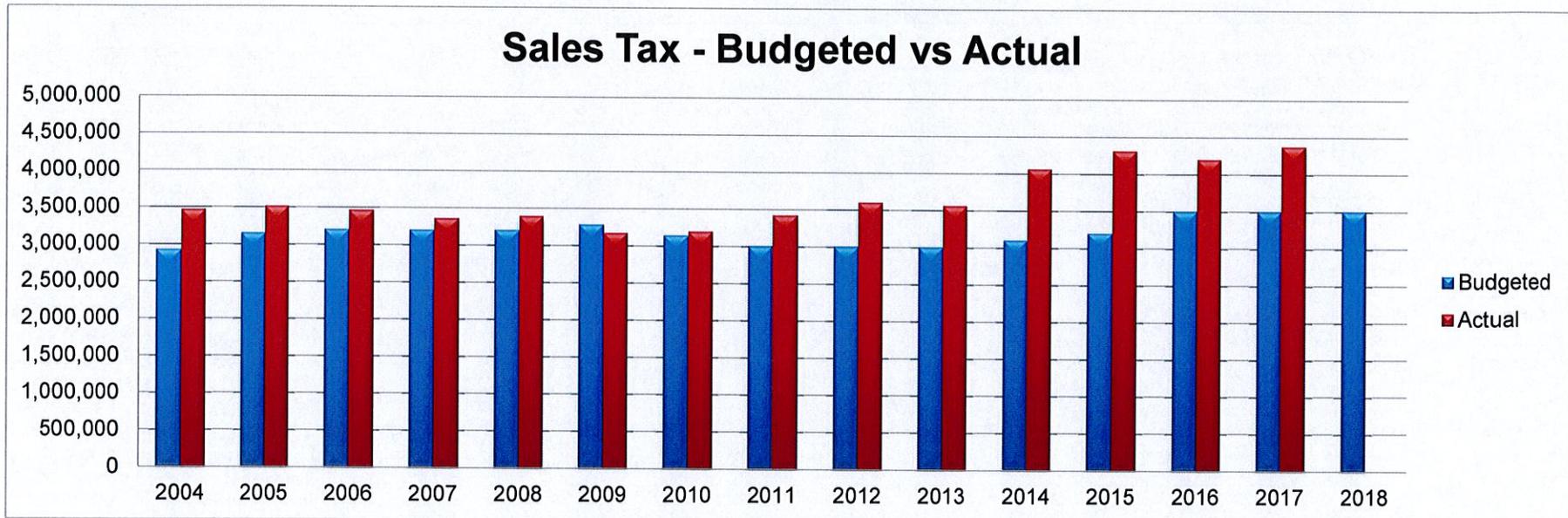
# Barron County 15 Year Historical Analysis of Equalized Values

Levy Year	Equalized Value
2004	3,047,719,200
2005	3,300,779,800
2006	3,609,267,600
2007	3,876,173,100
2008	3,870,708,200
2009	3,838,832,400
2010	3,622,128,900
2011	3,621,055,800
2012	3,415,905,200
2013	3,515,102,200
2014	3,660,418,400
2015	3,777,126,100
2016	3,903,167,200
2017	4,024,616,900
2018	4,210,936,100
Average	3,630,801,850



# Barron County 15 Year Historical Sales Tax Analysis

Budget Year	Sales Tax Budgeted	Sales Tax Actual
2004	2,925,000	3,464,183
2005	3,150,000	3,515,577
2006	3,200,000	3,461,256
2007	3,200,000	3,358,190
2008	3,200,000	3,390,854
2009	3,280,000	3,170,105
2010	3,140,000	3,192,960
2011	3,000,000	3,417,798
2012	3,000,000	3,601,312
2013	3,000,000	3,562,443
2014	3,100,000	4,061,281
2015	3,200,000	4,310,954
2016	3,500,000	4,201,197
2017	3,500,000	4,379,738
2018	3,500,000	

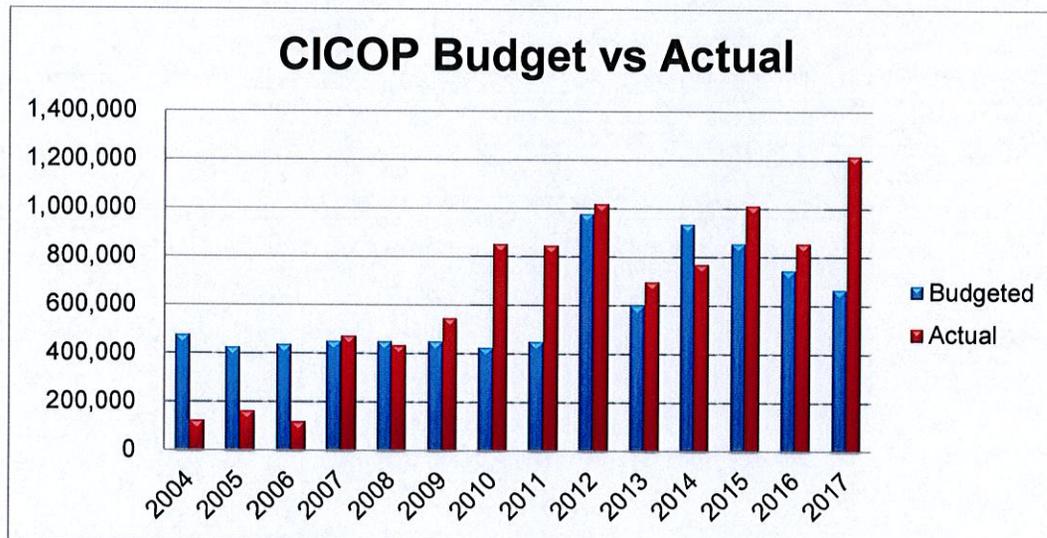


# Barron County Capital Improvement Capital Outlay (CICOP) Supplement to the 2019 Budget

## Capital Improvement - Capital Outlay

Total requests for 2019 from CICOP details	1,778,100	
Total	1,778,100	
Levy	871,430	49%
Requests in excess of Levy (reserves)	906,670	51%

Budget Year	Levy Dollars Applied	CICOP Actual Expenditures
2004	475,000	123,165
2005	425,000	163,368
2006	435,000	118,562
2007	450,000	472,001
2008	450,000	433,885
2009	450,000	545,488
2010	425,000	850,585
2011	450,000	845,075
2012	977,100	1,017,931
2013	600,000	696,393
2014	935,000	768,840
2015	855,000	1,009,554
2016	745,403	855,866
2017	666,064	1,215,815
2018	750,000	



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

**Barron County, Wisconsin  
Capital Improvement & Capital Outlay Plan - 2019**

Project Description	Project Cost	Funding Method				Total
		Tax Levy	Bonding	Grant Funding	Other	
<b>General Government</b>						
Depreciation Replacement	25,000	X				25,000
File Cabinets to Comply w/HIPAA	16,000	X				16,000
<b>District Attorney</b>						
Partitions for Front Office	5,000	X				5,000
<b>Medical Examiner</b>						
1 Kenwood Radio	800	X				800
6 County Cell Phones	3,600	X				3,600
<b>Aging</b>						
Walk In Cooler	15,000	X				15,000
15 Chairs - Chetek Dining Room	500	X				500
Dishwasher - Barron Center	5,000	X				5,000
<b>Courts</b>						
Jury Coat Racks	800	X				800
Videoconference Upgrades - Br 1 & 2	25,771	X				25,771
Elmo - Br 3	429	X				429
4 Hallway Benches	3,200	X				3,200
<b>Treasurer</b>						
Desk & Chairs	2,000	X				2,000
Cash Counting/Counterfeit Detector	500	X				500
<b>DHHS</b>						
DHHS Furniture Replacement (5 Offices)	12,500	X				12,500
<b>Maintenance</b>						
Building & Roof Projects	150,000	X				150,000
Wallpaper - Govt Center	30,000	X				30,000
Building Automation	40,000	X				40,000
JC Roof - Jail	250,000	X				250,000
JC Tractor Replacement	40,000	X				40,000
JC Hot Water Heater	94,000	X				94,000
<b>Parks &amp; Recreation</b>						

Project Description	Project Cost	Funding Method				Total
		Tax Levy	Bonding	Grant Funding	Other	
Pit Toilet - Waldo Carlson	50,000	X				50,000
Docks	15,000	X				15,000
Forest Trail Repair	15,000	X				15,000
Picnic Tables	8,000	X				8,000
Storage Shed - Vet's Park	20,000	X				20,000
Signage	5,000	X				5,000
<b>Sheriff</b>						
Squads	165,000	X				165,000
Taser Replacement	15,000	X				15,000
Squad Cameras	25,000	X				25,000
Replacement of Jail Locks	10,000	X				10,000
Snowmobile/ATV Replacement	8,000	X				8,000
<b>Technology</b>						
Networking	16,000	X				16,000
Copiers	20,500	X				20,500
Miscellaneous Projects	100,600	X				100,600
CLA Security Audit	25,000	X				25,000
County Website Upgrade	12,000	X				12,000
Govt Center Paging	75,000	X				75,000
Sheriff's Dept Technology	24,000	X				24,000
Door Access Control Upgrade	238,900	X				238,900
Software	65,000	X				65,000
Workstation Equipment	50,000	X				50,000
<b>UW Eau Claire - Barron County</b>						
Carpet Replacement	45,000	X				45,000
HVAC Automation	50,000	X				50,000
<b>2019 COUNTY TOTAL</b>	<b>1,778,100</b>					<b>1,778,100</b>
County	1,778,100	X				1,778,100
Highway	1,125,000	X				1,125,000
<b>2019 GRAND TOTAL</b>	<b>2,903,100</b>					<b>2,903,100</b>

## Barron County Library Requests Supplement to the 2019 Budget

Out of County Libraries	2016	2017	2018	2019	2019	Increase (Decrease)
	Requested	Requested	Requested	Requested	Requested	
	70%	70%	70%	100%	70%	
Amery Area Public Library	1,717	3,771	3,451	4,360	3,052	(719)
Baldwin Public Library	0	593	0	221	155	(438)
Balsam Lake Public Library	316	0	361	0	0	0
Boyceville Public Library	0	172	0	0	0	(172)
Bruce Area Library	140	359	144	0	0	(359)
Centuria Public Library	0	494	477	718	503	9
Chippewa Falls	925	2,283	1,920	1,164	814	(1,469)
Clarella Hacket Johnson Library - Sand Creek WI	1,720	599	411	648	454	(145)
Clear Lake Public Library	7,535	5,641	5,553	7,016	4,911	(730)
D.R. Moon Memorial Library - Stanley WI	130	250	51	0	0	(250)
Deer Park Public Library	0	0	0	71	50	50
Friday Memorial - New Richmond	757	801	718	1,641	1,149	348
GE Bleskacek Family Memorial Library - Bloomer Public Library	5,063	4,018	3,026	4,327	3,029	(989)
Glenwood City Public Library	28	51	39	21	14	(37)
Grantsburg Public Library	0	0	0	346	242	242
Hazel Mackin Community Library - Roberts WI	549	257	398	453	317	60
Hudson Area Joint - Hudson	1,253	1,405	243	2,642	1,849	444
Lac Courte Oreilles Ojibwa College Community Library	0	0	78	0	0	0
Larsen Family Public Library - Webster	0	0	27	0	0	0
LE Phillips - Eau Claire	1,695	3,116	4,394	5,138	3,597	481
Menomonie Public	5,942	5,696	5,419	5,759	4,031	(1,665)
Milltown Public Library	424	300	210	106	74	(226)
Osceola Public Library	31	55	0	223	156	101
River Falls Public Library	365	790	506	994	696	(94)
Rusk County Community - Ladysmith	329	295	378	750	525	230
Shell Lake Library	356	504	421	368	258	(246)
Spooner Memorial Library	235	468	244	270	189	(279)
St Croix Falls Public Library	116	136	152	243	170	34
Woodville Community Library	0	0	365	90	63	63
	<b>29,626</b>	<b>32,054</b>	<b>28,986</b>	<b>37,569</b>	<b>26,298</b>	<b>(5,756)</b>
In County Libraries	2016	2017	2018	2019	2019	Increase (Decrease)
	Requested	Requested	Requested	Requested	Requested	
	70%	70%	71%	100%	72%	
Barron Public Library - Barron	119,410	123,897	126,693	171,865	123,743	(154)
Cameron Public Library	18,056	21,184	23,691	34,156	24,592	3,408
Calhoun Memorial - Chetek	52,443	58,348	70,553	113,307	81,581	23,233
Thomas St. Angelo - Cumberland	102,779	105,321	107,752	159,232	114,647	9,326
Rice Lake Public - Rice Lake	157,999	158,184	151,735	234,960	169,171	10,987
Turtle Lake Public Library	18,835	18,668	16,193	21,981	15,826	(2,842)
	<b>469,522</b>	<b>485,602</b>	<b>496,617</b>	<b>735,501</b>	<b>529,560</b>	<b>43,958</b>
Total all Library Appropriations	<b>499,148</b>	<b>517,656</b>	<b>525,603</b>	<b>773,070</b>	<b>555,858</b>	<b>38,202</b>

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

In-County Library Increase Over Prior Year  
Total All Requests - Increase

6.63%  
5.76%

**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>
2005	343,272
2006	352,870
2007	387,488
2008	419,325
2009	418,601
2010	429,082
2011	489,379
2012	513,881
2013	518,324
2014	504,865
2015	515,220
2016	499,148
2017	517,356
2018	525,603
2019	555,858
<b>15 Year Increase</b>	<b>212,586</b>
<b>15 Yr % Increase</b>	<b>38.24%</b>

