

# Barron County 2018 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 6, 2017**

## ***Table of Contents***

<b><i>Section</i></b>	<b><i>Page</i></b>	<b><i>Section</i></b>	<b><i>Page</i></b>
Budget Process Timeline	1	Budget by Expenditure Type - Graph	42
Barron County Fund Structure	2	Indirect Costs	43
Glossary of Budget Terms	3-8	Tax Levy - Allowable vs Actual	44
Budget at a Glance	9	2018 Levy Limit Worksheet	45
Comparative Statement of Tax Rates & Levies	10	15 Year Historical Analysis of Tax Levy	46
Budget Publication	11-12	15 Year Historical Analysis of Annual Levy Changes	47
Summary Tax Allocation	13	15 Year Historical Budget Summary	48
Property Tax Levy by Fund	14	15 Year Historical Analysis - Summary Tax Allocation	49
Budgeted Revenue Detail by Fund	15-20	Barron County Debt Schedule	50
Budgeted Expenditure Detail by Fund	21-26	15 Year Historical Analysis of Tax Rates	51
Departmental Summary of Revenues/Expenditures	27-34	15 Year Historical Analysis of Total Tax Rates	52
Revenues by Funding Source - Graph	34	15 Year Historical Analysis of Equalized Values	53
2018 Personnel Requests	35	15 Year Historical Analysis of Sales Tax	54
2016 Meth Costs to Support DHHS Personnel Requests	36	Capital Improvement Capital Outlay (CICOP) - Summary	55
2 Yr Meth Costs to Support DHHS Personnel Requests	37	2018 Capital Improve Capital Outlay (CICOP) - Detail	56-58
Contingency Breakdown	38	2018 Library Levy Requests per Act 150/420	59
Budget by Revenue Source - Graph	39	15 Year Historical Library Levy Analysis	60
Budget by Function - Graph	40	15 Year Historical Health Insurance - Co Share	61
Special Revenue Funds - Graph	41	Explanation of Excess Fund Balance & Commitments	62

**Barron County**  
**2018 Budget Process Timeline**

<b>Event</b>	<b>Date</b>	<b>Responsible Party</b>
1 Adopt Budget Guidelines	July 17	County Board
2 Deliver Budget Worksheets to Departments	July 14	Finance Director
3 Administrator Meets with Department Heads	July 17 - Aug 18	Administrator/Dept Heads/Finance Director
4 Budget Request Deadline	Aug 18	Department Heads/Finance Director
5 Preliminary Budget Presentation to Executive Committee	Sept 6	Administrator/Executive
6 Preliminary Budget Presentation to County Board	Sept 18	Administrator/County Board
7 Executive Committee Recommendation to County Board	Oct 4	Administrator/Executive
8 Publish Budget Publication Per Statute 59.60	Oct 9	Finance Director
9 County Board Meeting	Oct 16	Administrator/County Board
10 Public Hearing***	Nov 6 - 6:00 pm	County Board
11 Adoption of 2018 Budget	Nov 14 - 9:00 am	County Board

**\*\*\*The County Board may adopt the 2018 Budget after the close of the Public Hearing during the November 6th County Board meeting.**

## ***Barron County Fund Structure***

### **General Fund Departments**

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

101 Contingency  
 301 Sick/Vacation Liability

### **Special Revenue Funds**

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

### **Debt Service Funds**

305 Honeywell HVAC Upgrades - Campus  
 306 Honeywell HVAC Upgrades - Govt Ctr  
 307 Justice Center GO Refunding Bonds - 2010B  
 308 Justice Center GO Refunding Bonds - 2010C  
 310 Electrical Generation Bonds - 2010A

### **Capital Projects Fund**

401 Capital Improvement - CICOP

### **Proprietary Funds**

701 Highway - Internal Service Fund  
 703 Waste to Energy - Enterprise Fund

### **Fiduciary Funds**

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

## ***Barron County 2018 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**

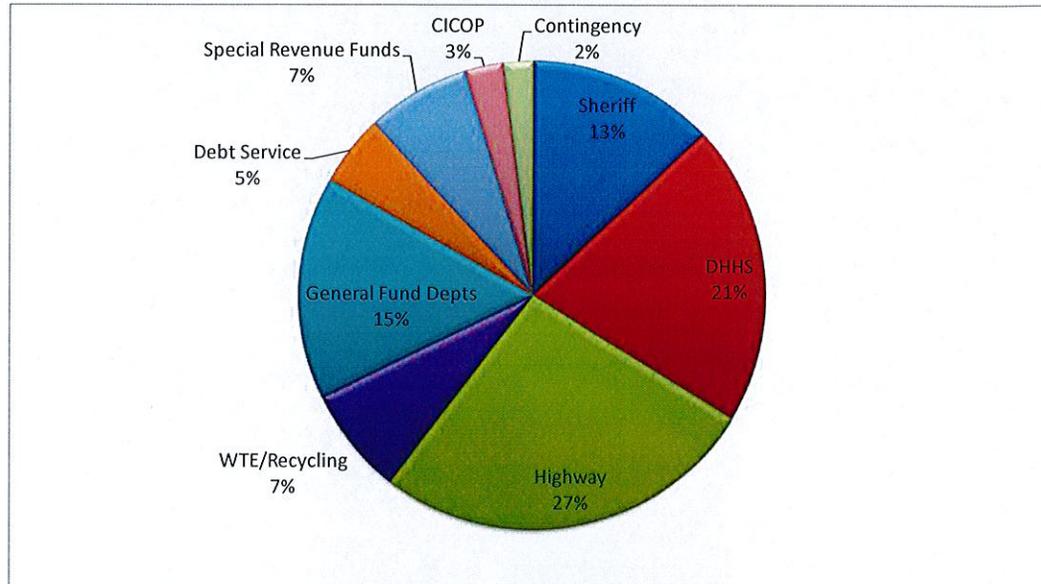
The total amount to be raised by general property taxes for the purposes stated in the budget to support County activities. Property taxes are levied in the current year for subsequent year appropriations.

**TID**

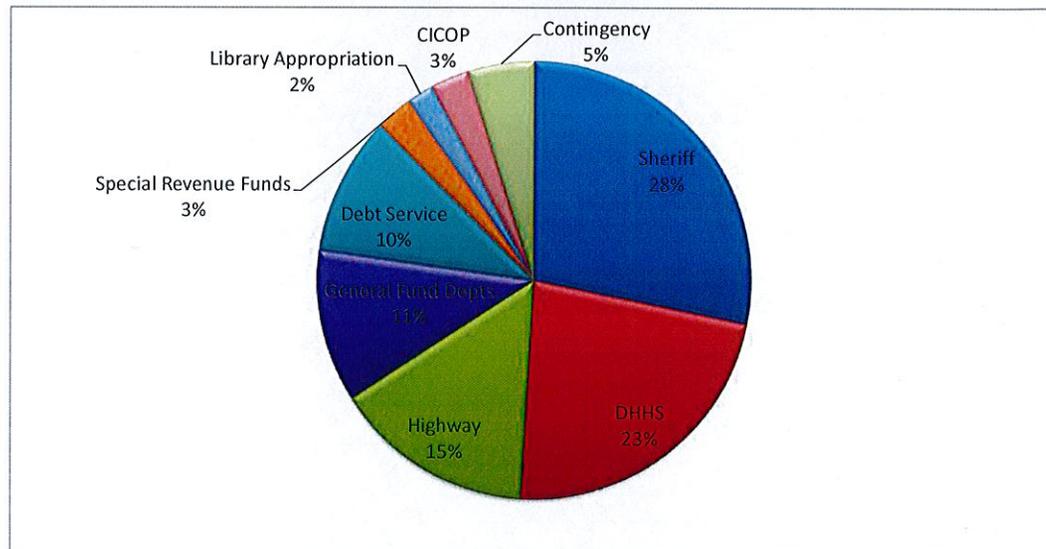
Tax Incremental District refers to a geographic area established by resolution of a local legislative body according to the provisions of Chapter 66.86 of the Wisconsin Statutes. This section of the statutes, referred to as the "Tax Increment Law" provides a means for financing improvements through the 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.

## 2018 Budget at a Glance

<i>Department</i>	<i>Proposed Budget</i>
Sheriff	\$ 7,954,137
DHHS	\$ 12,815,642
Highway	\$ 16,374,150
WTE/Recycling	\$ 4,576,384
General Fund Depts	\$ 9,409,076
Debt Service	\$ 3,040,133
Special Revenue Funds	\$ 4,410,861
CICOP	\$ 1,637,000
Contingency	\$ 1,285,000
	\$ 61,502,383



<i>Department</i>	<i>Tax Levy</i>
Sheriff	\$ 7,353,331
DHHS	\$ 5,914,623
Highway	\$ 3,899,600
General Fund Depts	\$ 2,942,416
Debt Service	\$ 2,670,133
Special Revenue Funds	\$ 714,107
Library Appropriation	\$ 525,603
CICOP	\$ 750,000
Contingency	\$ 1,285,000
Less Sales Tax/Fund Bal	\$ (5,138,000)
	\$ 20,916,813



**Barron County**  
**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
2003	2004		\$ 2,798,892,500	\$ 13,917,438	\$ 5.15	15.63%	\$ 162,286	\$ 3,492,160
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

**SUMMARY OF 2018 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 2018 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 6, 2017.

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>2017</b>	<b>2018</b>	<b>%</b>
	<b>Budgeted</b>	<b>Proposed</b>	<b>Change</b>
<b>EXPENDITURES AND OTHER SOURCES:</b>			
Expenditures:			
General Government	\$ 6,166,374	\$ 6,462,890	
Public Safety	\$ 7,499,544	\$ 7,716,355	
Health & Human Services	\$ 188,281	\$ 189,552	
Culture, Recreation & Education	\$ 1,241,629	\$ 1,294,193	
Conservation & Development	\$ 1,024,699	\$ 1,162,441	
Transfers to Debt Service Fund	\$ 322,000	\$ 300,000	
Contingencies	\$ 1,675,000	\$ 1,285,000	
B1 Charitable & Penal Chgs from State		\$ -	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 18,117,527</b>	<b>\$ 18,410,431</b>	<b>1.62%</b>
<b>REVENUES AND OTHER SOURCES:</b>			
Revenues:			
Property Tax Levy	\$ 6,655,952	\$ 6,793,468	
Other Taxes	\$ 519,620	\$ 527,120	
Intergovernmental	\$ 3,119,990	\$ 3,135,422	
Licenses & Permits	\$ 225,000	\$ 150,000	
Fines, Forfeits & Penalties	\$ 146,200	\$ 136,200	
Public Charges for Services	\$ 1,105,770	\$ 1,219,045	
Miscellaneous	\$ 640,428	\$ 698,664	
Uses of Available Funds:			
Sales Tax Applied-Current	\$ 3,500,000	\$ 3,500,000	
Sales Tax Applied-Prior Year	\$ 1,125,000	\$ 1,000,000	
Out of County Prisoner Revenue - Prior Y	\$ 322,000	\$ 400,000	
Fund Balance Applied to 2018 Budget	\$ 500,000	\$ 638,000	
Use of Assigned Fund Balance	\$ 257,567	\$ 212,512	
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 18,117,527</b>	<b>\$ 18,410,431</b>	<b>1.62%</b>
<b>Estimated Fund Balance December 31:</b>			
Committed/Assigned/Nonspendable	<b>\$ 8,811,733</b>	<b>\$ 8,963,777</b>	
Unassigned	<b>\$ 8,619,876</b>	<b>\$ 8,698,998</b>	
<b>Total Fund Balance 12/31</b>	<b>\$ 17,431,609</b>	<b>\$ 17,662,775</b>	

**SUMMARY OF 2018 PROPOSED BUDGET FOR BARRON COUNTY - Continued**

<b>ALL GOVERNMENTAL FUNDS COMBINED</b>	<b>Estimated Fund Balance 1/1/2018</b>	<b>Total Revenues/ Other Sources</b>	<b>Total Expenditures/ Other Uses</b>	<b>Estimated Fund Balance 12/31/2018</b>	<b>2018 Property Tax Levy</b>	<b>2017 Property Tax Levy</b>
General Fund	\$ 17,662,775	\$ 18,410,431	\$ 18,410,431	\$ 17,662,775	\$ 6,793,468	\$ 6,655,952
Special Revenue Funds	\$ 3,411,117	\$ 18,012,669	\$ 18,012,669	\$ 3,411,117	\$ 6,803,612	\$ 6,777,815
Debt Service	\$ 15,141	\$ 3,040,133	\$ 3,040,133	\$ 15,141	\$ 2,670,133	\$ 2,210,664
Capital Projects	\$ 887,000	\$ 750,000	\$ 1,637,000	\$ -	\$ 750,000	\$ 666,064
<b>Internal Service Funds:</b>						
Highway Department	\$ 7,667,950	\$ 16,374,150	\$ 16,374,150	\$ 7,667,950	\$ 3,899,600	\$ 3,899,600
<b>Proprietary Fund:</b>						
Waste-to-Energy Facility	\$ 48,879	\$ 3,944,000	\$ 3,944,000	\$ 48,879	\$ -	
	<u>\$ 29,692,862</u>	<u>\$ 60,531,383</u>	<u>\$ 61,418,383</u>	<u>\$ 28,805,862</u>	<u>\$ 20,916,813</u>	<u>\$ 20,210,095</u>

	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>2018 Proposed</b>	<b>Percentage Change</b>
Valuation	\$ 3,777,126,100	\$ 3,903,167,200	\$ 4,024,616,900	3.11%
County Tax Levy	\$ 19,569,260	\$ 20,210,095	\$ 20,916,813	3.50%
Mill Rate (Taxes per \$1,000 Valuation)				
Debt Service	\$ 0.63	\$ 0.57	\$ 0.66	15.79%
Library Service	\$ 0.19	\$ 0.19	\$ 0.19	0.00%
Operating	\$ 4.42	\$ 4.48	\$ 4.40	-1.79%
Total	<u>\$ 5.24</u>	<u>\$ 5.24</u>	<u>\$ 5.25</u>	

**\*\*RECYCLING SPECIAL CHARGE:**

\$14.00

\$18.00

\$24.00

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

The 2018 Budget includes new positions in DHHS (3) and Land Services (1).

Published October 10, 2017

Section 65.90(3)

Jeffrey S. French,

Barron County Administrator

**BARRON COUNTY 2018 BUDGET - Summary Tax Allocation**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>No New Positions</u> <u>2018</u>	<u>Incl New Positions</u> <u>2018</u>	<u>Incl New Positions</u> <u>2018</u>
	<u>2015</u>	<u>2016</u>	<u>2017</u>		<u>Executive</u>	<u>Board</u>
	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Preliminary</u>	<u>Recommendation</u>	<u>Approved</u>
<b>Expenditures less Revenues</b>						
Operation and Maintenance (General & Special Revenue Funds)	20,310,582	21,092,455	21,885,149	22,302,720	22,547,983	22,547,983
Debt Service	2,613,798	2,620,788	2,607,664	3,040,133	3,040,133	3,040,133
County Tax for Highways & Bridges	3,540,197	3,700,019	3,899,600	3,899,600	3,899,600	3,899,600
Contingency Fund	1,025,000	1,455,000	1,675,000	1,285,000	1,285,000	1,285,000
Capital Improvements Funding	855,000	745,403	666,064	750,000	750,000	750,000
<b>Total Expenditures</b>	<b>28,344,577</b>	<b>29,613,665</b>	<b>30,733,477</b>	<b>31,277,453</b>	<b>31,522,716</b>	<b>31,522,716</b>
<b>Less:</b>						
General Revenue (General fund)	5,578,930	5,437,053	5,519,038	5,623,506	5,623,506	5,623,506
County Sales Tax Revenue	3,200,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Excess Sales Tax Revenue	685,000	917,600	1,125,000	1,000,000	1,000,000	1,000,000
Jail Assessment Fees - Offset JC Debt - Fund Balance Applied	50,000	75,000	75,000	70,000	70,000	70,000
Out of County Prisoner Rev - Offset JC Debt - Fund Balance Applied	171,725	163,400	322,000	300,000	300,000	300,000
Health Insurance Committed Fund Balance from 2017 Budget		185,000	125,000	138,000	138,000	138,000
General Fund Balance Applied		265,500	375,000	500,000	500,000	500,000
<b>Total Revenues to be applied to levy</b>	<b>9,685,655</b>	<b>10,543,553</b>	<b>11,041,038</b>	<b>11,131,506</b>	<b>11,131,506</b>	<b>11,131,506</b>
<b>Allowable Levy per Levy Limit Worksheet</b>	<b>18,658,922</b>	<b>19,070,112</b>	<b>19,692,439</b>	<b>20,145,947</b>	<b>20,391,210</b>	<b>20,391,210</b>
County Library	486,927	469,522	485,602	496,617	496,617	496,617
County Library - Out of County Payments	28,294	29,626	32,054	28,986	28,986	28,986
<b>Total Levy per Levy Limit Worksheet (With Library)</b>	<b>19,174,143</b>	<b>19,569,260</b>	<b>20,210,095</b>	<b>20,671,550</b>	<b>20,916,813</b>	<b>20,916,813</b>
Total Dollar Change from Prior Year	1,021,591	395,117	640,835	461,455	706,718	706,718
Total Percentage Change from Prior Year	5.63%	2.06%	3.27%	2.28%	3.50%	3.50%
<b>Levy Limit Information</b>						
Net New Construction	0.937%	2.252%	1.380%	1.491%	1.491%	1.491%
Net New Construction - Dollar Amount	163,017	395,468	247,796	272,086	272,086	272,086
Terminated TID Adjustment per DOR			44,531	0	0	0
Total Maximum Allowable Levy	19,952,813	20,347,806	20,729,658	21,562,254	21,562,254	21,562,254
Actual Levy as adopted by County Board	18,658,922	19,070,112	19,692,439	20,145,947	20,391,210	20,391,210
(Over)/Under Maximum Allowable Levy	1,293,891	1,277,694	1,037,219	1,416,307	1,171,044	1,171,044
Equalized Valuation - Less TID	3,660,418,400	3,777,126,100	3,903,167,200	4,024,616,900	4,024,616,900	4,024,616,900
County Library Valuation	2,532,596,600	2,656,419,600	2,724,055,300	2,811,113,400	2,811,113,400	2,811,113,400
<b>Mill Rate Information</b>						
Debt Service Levy	0.65	0.63	0.57	0.66	0.66	0.66
County Library Levy - In County & Out of County Payments	0.20	0.19	0.19	0.19	0.19	0.19
County Operating Levy	4.44	4.42	4.48	4.34	4.40	4.40
<b>Total County Mill Rate Levy</b>	<b>5.29</b>	<b>5.24</b>	<b>5.24</b>	<b>5.19</b>	<b>5.25</b>	<b>5.25</b>
<b>Recycling Surcharge (Excluding City/Town of Rice Lake &amp; Vil New Auburn)</b>						
Budgeted Expenditures	415,268	444,726	501,288	612,384	612,384	612,384
Less Budgeted Revenue	181,345	186,986	168,000	168,000	168,000	168,000
<b>Total Special Charge</b>	<b>233,923</b>	<b>257,740</b>	<b>333,288</b>	<b>444,384</b>	<b>444,384</b>	<b>444,384</b>
Estimated # Improved Parcels	18,350	18,410	18,516	18,516	18,516	18,516
Recycling Surcharge per Improved Parcel	13.00	14.00	18.00	24.00	24.00	24.00

## Property Tax Levy by Fund - Supplement to the 2018 Budget

### General Fund

<b>Expenditures</b>	<b>ADOPTED</b>
General Government	6,394,037
Public Safety	7,476,749
Health & Human Services	166,607
Culture, Recreation & Education	1,220,029
Conservation & Development	1,012,552
B1 Charitable & Penal Charges from State	0
Less Library	(525,603)
<b>Total G/F Expenditures - Excluding Library</b>	<b>15,744,371</b>
<b>Revenues</b>	<b>ADOPTED</b>
Taxes	527,120
Inter-governmental Revenues	3,058,422
Licenses & Permits	150,000
Fines, Forfeitures & Penalties	136,200
Public Charges for Services	1,099,950
Miscellaneous Revenues	651,814
Sales Tax from Special Revenue Fund	3,500,000
Application of Excess Sales Tax Revenue	1,000,000
<b>Total Revenues</b>	<b>10,123,506</b>
<b>Fund Balance Applied</b>	<b>638,000</b>
<b>Total Revenues &amp; F/B Applied</b>	<b>10,761,506</b>
<b>General Tax Levy excluding Library</b>	<b>4,982,865</b>
<b>Total General Fund Tax Levy - Including Library</b>	<b>5,508,468</b>

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

<b>Fund</b>	<b>ADOPTED</b>
101 Contingency Fund Tax Levy	1,285,000
204 Maintenance of Dams	57,267
211 Health & Human Services	5,914,623
213 Child Support	146,153
216 ADRC	113,047
220 Fleet Vehicle	20,000
221 Conservation Officer	61,775
222 Animal Control	113,107
231 Aging	352,640
301 Sick/Vacation Liability	25,000
404 Capital Projects Funds	750,000
701 Highway & Bridges	3,899,600
<b>Sub-Total</b>	<b>12,738,212</b>
<b>Total Operating Levy Taxes</b>	<b>18,246,680</b>
<b><u>Debt Service - Expenditures</u></b>	<b>ADOPTED</b>
305 Honeywell HVAC Upgrade - UWBC Campus	658,170
306 Honeywell HVAC Upgrade - Govt Center	491,667
307 GO Refunding Bonds Series 2010B	762,220
308 GO Refunding Bonds Series 2010C	854,606
310 Electrical Generation Bonds Series 2010A	273,470
<b>Total Debt Service Expenditures</b>	<b>3,040,133</b>
<b>Debt Service - Revenues &amp; F/B Applied</b>	
307 Jail Assessments - Offset to Justice Center Debt	70,000
307 Out of County Prisoner Revenue - Offset JC Debt	300,000
<b>Total Revenues/Fund Balance Applied</b>	<b>370,000</b>
<b>Net Debt Levy</b>	<b>2,670,133</b>
<b>Total Levy</b>	<b>20,916,813</b>

## Barron County 2018 Budget Worksheet - Revenues

**Column Descriptions:**

- |                                      |   |
|--------------------------------------|---|
| 1. Actual Revenues - 2015            | 5. 2018 Total Estimated Revenues                                |
| 2. Actual Revenues - 2016            | 6. 2018 Estimated Revenues to Offset Property Tax Levy          |
| 3. Estimated Revenues - 2017         | 7. 2018 Executive Committee Recommendations to the County Board |
| 4. 2017 Budget as Originally Adopted | 8. 2018 Budget as Approved by the County Board                  |

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

		1	2	3	4	5	6	7	8
A/C #	REVENUES Account Description	Revenues 2015	Revenues 2016	Estimated Total 2017	Budget Adopted 2017	Budget Request 2018	Levy Request 2018	Executive Recommends 2018	Budget Adopted 2018
<b>TAXES</b>									
08-41111	Ag Use Penalty	27,194	6,734	5,000	5,000	5,000	5,000	5,000	5,000
06-41120	Payment in Lieu of Taxes	7,132	7,070	7,300	6,500	6,500	6,500	6,500	6,500
00-41140	Managed Forest Tax From Districts	9,240	9,602	9,700	8,000	9,500	9,500	9,500	9,500
00-41150	Forest Crop Tax from Districts	25,000	16,773	10,000	10,000	15,000	15,000	15,000	15,000
00-41220	Retained Sales Tax	120	120	120	120	120	120	120	120
10-41230	Real Estate Transfer Fees	110,904	120,284	115,000	115,000	116,000	116,000	116,000	116,000
08-41800	Interest on Taxes	365,307	360,327	375,000	375,000	375,000	375,000	375,000	375,000
	<b>Total Taxes</b>	<b>544,897</b>	<b>520,910</b>	<b>522,120</b>	<b>519,620</b>	<b>527,120</b>	<b>527,120</b>	<b>527,120</b>	<b>527,120</b>
<b>INTERGOVERNMENTAL REVENUES</b>									
00-42422	State Exempt Computer Aid	28,799	36,611	28,000	36,000	28,000	28,000	28,000	28,000
00-43211	Indirect Cost Reimburse from Depts	1,303,567	1,308,789	1,210,324	1,210,324	1,236,936	1,236,936	1,236,936	1,236,936
06-43256	State Aid Food Pantry	8,223	7,912	-	-	-	-	-	-
00-43410	Shared Taxes from State	1,218,676	1,225,522	1,222,517	1,222,517	1,218,186	1,218,186	1,218,186	1,218,186
09-43520	State Aid - Crime Victim/Witness	51,301	46,856	50,000	50,000	45,000	45,000	45,000	45,000
16-43522	State Aid - Drug Detectives	1,231	-	-	-	-	-	-	-
16-43523	State Aid - Police Instruction	8,000	8,480	8,800	8,800	8,800	8,800	8,800	8,800
16-43524	State Aid - School Liaison Grant	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
16-43527-019	State Aid - EMA/EPCRA/HAZMAT	79,202	79,044	68,000	68,000	68,000	68,000	68,000	68,000
12-43528	State Aid - Soil & Water Salaries	124,229	115,967	112,849	112,849	120,000	120,000	120,000	120,000
06-43538	State Aid - Co Clerk (Pres Recall Reimb)	-	13,145	-	-	-	-	-	-
16-43538	State Aid - Sheriff's Dept	39,947	62,856	-	-	-	-	-	-
02-43543	State Aid - Circuit Court	244,747	245,095	240,000	240,000	240,000	240,000	240,000	240,000
20-43562	State Aid - Veterans' Service	17,316	7,455	11,500	11,500	11,500	11,500	11,500	11,500
12-43574	State Aid - Land Info - Surveyor C/O	31,992	79,600	79,000	79,000	77,000	-	77,000	77,000
12-43589	State Aid - Nutrient Mgmt/Farmer Educ	7,170	4,550	-	-	-	-	-	-
12-43599	State Aid - Land & Water Plan	188,952	110,744	71,000	71,000	72,000	72,000	72,000	72,000
	<b>Total Intergovernmental Revenue</b>	<b>3,363,352</b>	<b>3,362,627</b>	<b>3,111,990</b>	<b>3,119,990</b>	<b>3,135,422</b>	<b>3,058,422</b>	<b>3,135,422</b>	<b>3,135,422</b>

		1	2	3	4	5	6	7	8
A/C #	REVENUES Account Description	Revenues 2015	Revenues 2016	Estimated Total 2017	Budget Adopted 2017	Budget Request 2018	Levy Request 2018	Executive Recommends 2018	Budget Adopted 2018
<b>LICENSES &amp; PERMITS</b>									
12-44410	Zoning Fees & Permits	269,689	270,852	225,000	225,000	150,000	150,000	150,000	150,000
	<b>Total Licenses &amp; Permits</b>	<b>269,689</b>	<b>270,852</b>	<b>225,000</b>	<b>225,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>FINES, FORFEITURES &amp; PENALTIES</b>									
12-45000	Land Services Forfeitures	-	10,000	-	-	-	-	-	-
02-45110	County Ordinance Forfeitures	80,271	75,048	80,000	80,000	70,000	70,000	70,000	70,000
08-45111	NSF Check Forfeitures	180	320	1,500	200	200	200	200	200
02-45120	Penal Fines for County	60,003	57,898	60,000	60,000	60,000	60,000	60,000	60,000
02-45121	10% DA Restitution Surcharge	8,423	14,237	6,000	6,000	6,000	6,000	6,000	6,000
16-45190	Sheriff Drug Asset Forfeitures C/O	19,043	11,681	13,100	-	-	-	-	-
	<b>Total Fines, Forfeitures &amp; Penalties</b>	<b>167,920</b>	<b>169,184</b>	<b>160,600</b>	<b>146,200</b>	<b>136,200</b>	<b>136,200</b>	<b>136,200</b>	<b>136,200</b>
<b>PUBLIC CHARGES FOR SERVICES</b>									
02-45140	Circuit Court Fees & Costs	134,195	120,867	145,000	145,000	125,000	125,000	125,000	125,000
02-45141	Witness Fee Reimbursements	14	-	35	-	-	-	-	-
02-45142	Circuit Court Psychiatric Fees	3,067	3,587	2,000	2,000	2,000	2,000	2,000	2,000
02-45143	Circuit Court Mediation Fees	2,398	2,344	2,000	2,000	2,000	2,000	2,000	2,000
16-45220	DOR Tax Intercept	16,024	15,415	11,000	8,000	8,000	8,000	8,000	8,000
06-46110	County Clerk Fees	10,560	10,390	9,000	9,000	9,000	9,000	9,000	9,000
10-46120	ROD On-line Access Fees	41,679	47,252	46,000	46,000	50,000	50,000	50,000	50,000
06-46125	SVRS Support - (Chg to Mun. Voting)	11,800	11,800	14,000	14,000	13,000	13,000	13,000	13,000
10-46130	Register of Deeds Fees	183,125	178,015	171,000	171,000	165,000	165,000	165,000	165,000
12-46135	Land Information - Surveyor C/O	76,892	75,917	72,000	72,000	74,000	-	74,000	74,000
09-46147	District Attorney Diversion Court Fees	2,950	3,550	2,500	5,000	2,500	2,500	2,500	2,500
02-46150	Register in Probate Fees	13,644	12,432	12,000	12,000	12,000	12,000	12,000	12,000
02-46151	Guardian at Litem Chg for Services	97,874	102,856	96,200	96,200	106,200	106,200	106,200	106,200
02-46153	Attorney Fee Revenue	29,327	34,925	28,750	28,750	31,750	31,750	31,750	31,750
06-46191	Copy Machine Revenue - Co Clerk	30,480	19,455	30,000	30,000	30,000	30,000	30,000	30,000
09-46191	Copy Machine Revenue - Dist Atty	6,834	5,115	2,500	5,000	2,500	2,500	2,500	2,500
16-46210	Sheriff Fees - Process Service Fee	62,229	61,299	65,000	65,000	65,000	65,000	65,000	65,000
16-46211	Sheriff Fees	19,955	23,523	10,000	10,000	10,000	10,000	10,000	10,000
16-46215	Project Lifesaver Fees C/O	540	1,096	30	-	-	-	-	-
16-46220	Huber Law Revenue	78,273	93,318	65,000	65,000	65,000	65,000	65,000	65,000
16-46222	Booking Fee	2,466	2,571	2,500	2,500	2,500	2,500	2,500	2,500
16-46224	Daily Fee for Sentenced Inmates	35,756	36,127	30,000	30,000	30,000	30,000	30,000	30,000
16-46226	Jail Nurse Fee	1,468	923	1,000	1,000	1,000	1,000	1,000	1,000
16-46240	Out of Co Prisoner Rev - Acct 59230	322,028	402,030	322,000	322,000	400,000	-	400,000	400,000
12-46320	Rural Address Numbers C/O	8,080	9,595	7,500	7,500	8,500	-	8,500	8,500

		1	2	3	4	5	6	7	8
A/C #	REVENUES Account Description	Revenues 2015	Revenues 2016	Estimated Total 2017	Budget Adopted 2017	Budget Request 2018	Levy Request 2018	Executive Recommends 2018	Budget Adopted 2018
05-46540	Cremation/Disintern/Death Cert Fees	53,610	56,515	53,000	53,000	60,000	60,000	60,000	60,000
15-46720	Park Fees - Shelter Fees	744	952	750	750	750	750	750	750
15-46720-250	Park Fees - Veteran's Park	16,759	19,827	16,000	16,000	19,000	19,000	19,000	19,000
15-46720-251	Park Fees - Waldo Carlson	29,240	31,557	25,000	25,000	30,000	30,000	30,000	30,000
15-46720-252	Park Fees - Southworth	18,187	22,975	18,000	18,000	21,000	21,000	21,000	21,000
15-46720-259	Waldo Carlson Boat Landing Fees C/O	6,202	6,813	4,000	4,000	6,000	-	6,000	6,000
25-46770	Extension - Tractor Safety C/O	489	360	700	700	500	-	500	500
25-46771	Extension - Pesticide C/O	980	1,658	2,500	2,500	1,680	-	1,680	1,680
25-46772	Extension - Farm Books/Bulletins C/O	526	121	215	135	210	-	210	210
25-46773	Extension - 4-H C/O	149	84	50	25	350	-	350	350
25-46774	Extension - Food Preservation C/O	580	54	110	110	200	-	200	200
25-46775	Extension - Family Living C/O	1,400	3,825	5,000	2,000	4,055	-	4,055	4,055
25-46776	Extension - Crop Tent	1,210	1,190	750	750	750	750	750	750
25-46777	Extension - Workshop Revenue	5,635	7,980	5,000	5,000	5,000	5,000	5,000	5,000
25-46778	Extension - Postage Revenue	2,526	5,052	2,500	2,500	5,000	5,000	5,000	5,000
15-46810	County Forest Revenue	53,607	111,723	120,000	120,000	120,000	120,000	120,000	120,000
12-46823	NR-135 Review Fees	9,600	9,600	5,000	5,000	10,000	10,000	10,000	10,000
12-46824	LCD Seed Revenue C/O	1,850	2,342	1,850	1,850	2,100	-	2,100	2,100
12-46825	NR-135 Annual Fees	-	-	-	-	96,000	96,000	96,000	96,000
12-46826	Land Serv Equipment Revenue C/O	531	378	500	500	500	-	500	500
12-46827	Tree Program Revenue C/O	11,996	9,934	10,000	10,000	10,000	-	10,000	10,000
12-47335	Intergovt Revenue - Surveyor	1,265	1,744	-	-	-	-	-	-
02-47361	Family Court Counseling C/O	12,455	12,086	11,000	11,000	11,000	-	11,000	11,000
02-47365	Children in the Middle Rev C/O	-	35	50	-	-	-	-	-
	<b>Total Public Charges for Services</b>	<b>1,421,199</b>	<b>1,581,206</b>	<b>1,428,990</b>	<b>1,427,770</b>	<b>1,619,045</b>	<b>1,099,950</b>	<b>1,619,045</b>	<b>1,619,045</b>

**MISCELLANEOUS REVENUE**

08-47100	Tax Collection Fees	830	-	1,422	-	-	-	-	-
07-47210	Computer Center Revenue	914	565	171	-	-	-	-	-
04-47401	Vending Rev - Wellness Prog - C/O	2,357	2,014	1,000	1,000	1,000	-	1,000	1,000
16-47404	LE Canteen Rev - C/O	60,269	56,414	45,500	45,500	45,500	-	45,500	45,500
20-47470	Veteran's Revenue - Donations - C/O	1,839	8,559	3,411	-	-	-	-	-
00-48000	Miscellaneous General Revenue	112	50	50	-	-	-	-	-
07-48001	Electronic Auction Revenue	-	-	50	-	-	-	-	-
02-48110	Interest on Clerk of Court Collections	6,805	8,521	9,000	6,500	8,000	8,000	8,000	8,000
08-48110	Interest on Securities	118,760	173,825	150,000	150,000	200,000	200,000	200,000	200,000
12-48110	Interest DATCP Watershed C/O	16	53	50	25	100	-	100	100
25-48110	Interest Ag Commission C/O	77	243	150	125	250	-	250	250
00-48120	Interest - Loans - WTE/Museum	5,666	6,614	8,011	6,500	7,500	7,500	7,500	7,500
15-48120	Interest - Snow Club Loans	1,965	1,469	3,000	3,000	3,000	3,000	3,000	3,000

		1	2	3	4	5	6	7	8
A/C #	REVENUES Account Description	Revenues 2015	Revenues 2016	Estimated Total 2017	Budget Adopted 2017	Budget Request 2018	Levy Request 2018	Executive Recommends 2018	Budget Adopted 2018
06-48130	Clerk's Directory Revenue	30	48	40	40	30	30	30	30
00-48210	Land Rent	1,368	1,368	720	-	720	720	720	720
14-48210	County Building/Office Rents	111,717	115,919	110,000	110,000	120,000	120,000	120,000	120,000
08-48309	Treasurer's Statement Revenue	812	932	500	500	500	500	500	500
08-48311	Profit on Tax Deed Sales	10,708	61,925	-	-	-	-	-	-
08-48313	Tax Deed Fees	(13,973)	(3,392)	6,500	6,500	6,500	6,500	6,500	6,500
16-48400	Hazmat Reimbursement C/O	-	-	15,800	-	-	-	-	-
00-48410	Insurance Dividends	16,655	42,306	-	-	-	-	-	-
00-48411	Refund Prior Year Expense - Other	2,215	17,064	90,025	-	-	-	-	-
00-48412	Add'l Revenue of Prior Year	4,992	54,555	66	-	-	-	-	-
00-48413	Rebates & Refunds	197	-	-	-	-	-	-	-
16-48500	School Liaison Donations	26,250	22,500	30,000	30,000	30,000	30,000	30,000	30,000
25-48500	Extension Donations & Contributions	6,228	-	-	-	-	-	-	-
16-48527	E-Dispatch Donations C/O	8,112	4,056	2,166	-	-	-	-	-
15-48530	Arland Rifle Range C/O	302	174	-	-	-	-	-	-
25-48535	Shop Matters Educational Prog C/O	51	94	-	-	-	-	-	-
00-49220-701	Indirect Cost Reimburse from Hwy	185,164	210,536	205,193	205,193	201,209	201,209	201,209	201,209
00-49220-703	Indirect Cost Reimburse from WTE	55,994	57,226	75,545	75,545	67,855	67,855	67,855	67,855
31-49310	Contribution from County Depts	-	-	-	-	6,500	6,500	6,500	6,500
00-49400	Sale of General Fixed Assets	9,588	-	-	-	-	-	-	-
	<b>Total Miscellaneous Revenue</b>	<b>626,020</b>	<b>843,637</b>	<b>758,370</b>	<b>640,428</b>	<b>698,664</b>	<b>651,814</b>	<b>698,664</b>	<b>698,664</b>
	<b>Total G/F</b>	<b>6,393,077</b>	<b>6,748,416</b>	<b>6,207,070</b>	<b>6,079,008</b>	<b>6,266,451</b>	<b>5,623,506</b>	<b>6,266,451</b>	<b>6,266,451</b>
	<b>CONTINGENCY FUND</b>								
101	Contingency	669,614	1,067,758	1,675,000	1,675,000	1,285,000	1,285,000	1,285,000	1,285,000
	<b>Total Contingency Fund</b>	<b>669,614</b>	<b>1,067,758</b>	<b>1,675,000</b>	<b>1,675,000</b>	<b>1,285,000</b>	<b>1,285,000</b>	<b>1,285,000</b>	<b>1,285,000</b>
	<b>SPECIAL REVENUE FUNDS</b>								
201	Jail Assessment Revenue	58,422	53,873	75,000	75,000	70,000	-	70,000	70,000
202	County Sales Tax Revenue	4,310,954	4,165,064	4,625,000	4,625,000	4,500,000	4,500,000	4,500,000	4,500,000
204	Maintenance of Dams-General	30,947	101,292	32,927	32,927	44,427	44,427	44,427	44,427
204-438	Maintenance of Dams-Beaver Dam	9,775	9,745	56,540	56,540	1,550	-	1,550	1,550
204-473	Maintenance of Dams-Rice Lake Dam	22,190	22,115	27,128	27,128	34,960	12,840	34,960	34,960
206	CDBG #1 - 1982	18,563	10,608	6,300	6,300	6,600	-	6,600	6,600
208	CDBG #2 - 2000	21	1,015	3,900	3,900	3,500	-	3,500	3,500
210	Recycling Program	400,046	410,639	482,560	482,560	612,384	-	612,384	612,384
211	DHHS - Adult Protective Services	702,944	816,988	717,660	717,660	677,660	48,000	677,660	677,660
211	DHHS - Children/Families/Youth Aids	5,228,259	5,158,760	5,491,763	5,491,763	5,800,112	3,642,562	5,800,112	5,800,112
211	DHHS - Board 51 Behavioral Health	3,358,224	3,282,202	3,553,084	3,553,084	3,282,633	1,267,560	3,282,633	3,282,633

		1	2	3	4	5	6	7	8
A/C #	REVENUES Account Description	Revenues 2015	Revenues 2016	Estimated Total 2017	Budget Adopted 2017	Budget Request 2018	Levy Request 2018	Executive Recommends 2018	Budget Adopted 2018
211	DHHS - Public Health	1,378,126	1,506,875	1,415,037	1,415,037	1,522,408	577,798	1,522,408	1,522,408
211	DHHS - Income Maintenance	1,523,054	1,578,259	1,484,555	1,484,555	1,532,829	378,703	1,532,829	1,532,829
213	Child Support Revenue	820,525	791,877	776,974	779,670	788,162	146,153	788,162	788,162
216	Aging Disability Resource Ctr (ADRC)	1,320,750	1,381,308	1,424,667	1,424,667	1,370,471	113,047	1,370,471	1,370,471
220	Fleet Vehicle Account	37,000	30,000	55,000	55,000	30,000	20,000	30,000	30,000
221	Recreation Officer	92,258	90,917	96,561	96,561	96,775	61,775	96,775	96,775
222	Animal Control	149,790	139,364	140,388	140,388	141,007	113,107	141,007	141,007
231	Programs on Aging	1,219,408	1,323,012	1,241,652	1,241,652	1,247,118	326,705	1,247,118	1,247,118
231-43566	Elderly&Handicapped Transportation	128,570	126,815	170,610	170,610	171,610	25,935	171,610	171,610
240	Wildlife Habitat - Nickel an acre	767	767	800	800	763	-	763	763
241	State Aid Forestry	28,483	4,707	8,000	8,000	6,500	-	6,500	6,500
242	State Aid Snowmobile Trails	65,795	83,368	77,425	77,425	92,910	-	92,910	92,910
244	State Aid ATV Trails	520,862	723,280	177,100	177,100	453,290	-	453,290	453,290
301	Accrued Vaca & Sick Leave	-	-	25,000	25,000	25,000	25,000	25,000	25,000
	<b>Total Special Revenue Funds</b>	<b>21,425,733</b>	<b>21,812,850</b>	<b>22,165,631</b>	<b>22,168,327</b>	<b>22,512,669</b>	<b>11,303,612</b>	<b>22,512,669</b>	<b>22,512,669</b>
	<b>DEBT SERVICE FUNDS</b>								
305	Honeywell HVAC Upgrade - Campus	658,170	659,170	658,170	658,170	658,170	658,170	658,170	658,170
306	Honeywell HVAC Upgrade - Govt Ctr	491,667	492,667	491,667	491,667	491,667	491,667	491,667	491,667
307	Judicial Center Bonds Series 2010B	748,555	511,945	734,720	734,720	762,220	762,220	762,220	762,220
308	Judicial Center Bonds Series 2010C	715,406	718,606	723,107	723,107	854,606	854,606	854,606	854,606
310	Electrical Gen Bonds Series 2010A	-	-	-	-	273,470	273,470	273,470	273,470
	<b>Total Debt Service Funds</b>	<b>2,613,798</b>	<b>2,382,388</b>	<b>2,607,664</b>	<b>2,607,664</b>	<b>3,040,133</b>	<b>3,040,133</b>	<b>3,040,133</b>	<b>3,040,133</b>
	<b>CAPITAL PROJECT FUNDS</b>								
403	UWBC HVAC Upgrades	5,000,000	-	-	-	-	-	-	-
404-41110	Capital Projects - Tax Levy	855,000	745,403	1,435,492	1,435,492	1,637,000	750,000	1,637,000	1,637,000
404	Capital Projects - Other Rev	100,482	107,004	7,862	-	-	-	-	-
	<b>Total Capital Project Fund</b>	<b>5,955,482</b>	<b>852,407</b>	<b>1,443,354</b>	<b>1,435,492</b>	<b>1,637,000</b>	<b>750,000</b>	<b>1,637,000</b>	<b>1,637,000</b>
	<b>701 INTERNAL SERVICE FUND - HIGHWAY</b>								
41110	County Hwy Maint & Construction	3,540,197	3,700,019	3,899,600	3,899,600	3,899,600	3,899,600	3,899,600	3,899,600
43531	State Transportation Aid (GTA)	1,005,909	981,993	954,640	981,993	954,660	-	954,660	954,660
43533	LRIP Admin	6,846	6,846	6,800	6,800	6,800	-	6,800	6,800
43538	STP & CHIP	305,524	425,462	300,000	900,000	900,000	-	900,000	900,000
47230	State Highway Maint & Const (RMA)	1,643,495	1,932,756	1,675,012	1,677,800	1,710,490	-	1,710,490	1,710,490
47235	Performance Based Maintenance	175,589	359,688	150,000	-	-	-	-	-
47330-31	Intergovernmental Chgs for Services	3,279,255	5,274,998	3,020,975	3,223,675	3,192,200	-	3,192,200	3,192,200
47332	County Aid Bridges - Town Share	65,730	156,614	259,264	9,400	210,400	-	210,400	210,400
48211-48411	Miscellaneous Revenues	234,668	211,886	111,000	113,000	111,000	-	111,000	111,000

		1	2	3	4	5	6	7	8
A/C #	REVENUES Account Description	Revenues 2015	Revenues 2016	Estimated Total 2017	Budget Adopted 2017	Budget Request 2018	Levy Request 2018	Executive Recommends 2018	Budget Adopted 2018
48415, 20	Frac Sand Rd Agrees/Except Maint	3,131,828	1,506,104	1,000,000	1,200,000	400,000	-	400,000	400,000
48960,61	Pit Revenue	808,502	729,691	652,000	675,500	650,000	-	650,000	650,000
48970	Bituminous Revenue	3,255,938	3,052,978	3,000,000	2,800,000	2,814,000	-	2,814,000	2,814,000
49XXX	Tsf from Other Funds (G/F, Contingency	454,782	1,301,266	181,436	225,000	225,000	-	225,000	225,000
49997	Previous Year Carry Over	82,000	213,152	650,000	500,000	200,000	-	200,000	200,000
49999	Surplus Funds Applied (from Hwy F/B)	-	-	500,000	500,000	1,000,000	-	1,000,000	1,000,000
48961	Pit Closure	-	-	-	100,000	100,000	-	100,000	100,000
	<b>Total Internal Service Funds</b>	<b>17,990,263</b>	<b>19,853,453</b>	<b>16,360,727</b>	<b>16,812,768</b>	<b>16,374,150</b>	<b>3,899,600</b>	<b>16,374,150</b>	<b>16,374,150</b>
<b>703</b>	<b>ENTERPRISE FUND - WASTE TO ENERGY</b>								
46430	Steam Sales	512,676	396,904	450,000	450,000	450,000	-	450,000	450,000
46431	Electrical Sales	355,489	245,205	300,000	300,000	275,000	-	275,000	275,000
46432	Waste Haulers - In County	1,561,984	1,516,490	1,575,000	1,575,000	1,600,000	-	1,600,000	1,600,000
46433	Waste Haulers - Out of County	647,179	727,897	710,000	710,000	1,020,000	-	1,020,000	1,020,000
46434	Individuals - All	203,889	220,200	225,000	225,000	342,500	-	342,500	342,500
46438	Metal Sales	83,185	64,926	80,000	80,000	65,000	-	65,000	65,000
48XXX	All other revenues	11,946	13,492	9,300	9,300	11,500	-	11,500	11,500
48440	Insurance Recoveries	-	369,574	71,139	-	-	-	-	-
49210	G/F Excess Fund Balance	-	-	-	-	200,000	-	200,000	200,000
49997	Previous Year Carry-Over	-	-	-	292,900	-	-	-	-
	<b>Total Enterprise Fund</b>	<b>3,376,348</b>	<b>3,554,688</b>	<b>3,420,439</b>	<b>3,642,200</b>	<b>3,964,000</b>	<b>-</b>	<b>3,964,000</b>	<b>3,964,000</b>
	<b>EXPENDABLE TRUST FUNDS</b>								
801	Dog License	25,582	24,667	30,000	30,000	30,000	-	30,000	30,000
802	State Aid WI Fund Sanitary System	7,467	6,353	12,000	12,000	12,000	-	12,000	12,000
803	State Aid Wildlife Damage	18,933	19,188	29,500	29,500	22,000	-	22,000	22,000
	<b>Total Expendable Trust Funds</b>	<b>51,982</b>	<b>50,208</b>	<b>71,500</b>	<b>71,500</b>	<b>64,000</b>	<b>-</b>	<b>64,000</b>	<b>64,000</b>
	<b>GRAND TOTAL REVENUES</b>	<b>58,476,297</b>	<b>56,322,168</b>	<b>53,951,385</b>	<b>54,491,959</b>	<b>55,143,403</b>	<b>25,901,851</b>	<b>55,143,403</b>	<b>55,143,403</b>

## Barron County 2018 Budget Worksheet - Expenditures

**Column Descriptions:**

- |  |   |
|--|---|
| <ol style="list-style-type: none"> <li>1. Actual Expenditures - 2015</li> <li>2. Actual Expenditures - 2016</li> <li>3. Significant Budget Changes to the Adopted 2017 Budget.</li> <li>4. 2017 Budget as Originally Adopted.</li> <li>5. 2018 Budget Requests by Department.</li> </ol> | <ol style="list-style-type: none"> <li>6. 2018 Expenditures Not Funded by Property Tax Levy.</li> <li>7. 2018 Expenditures Funded by Property Tax Levy</li> <li>8. Budget Recommended by the Executive Committee to the Full County Board.</li> <li>9. 2018 Budget Approved by Full County Board</li> </ol> |
|--|---|

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6		7	8	9
		Expenditures 2015	Expenditures 2016	Estimated Expenditures 2017	Adopted Budget 2017	Requested Budget 2018	Funded By		Assigned Fund Balance 2018	Levy Request 2018	Executive Recommends 2018
<b>GENERAL GOVERNMENT</b>		<b>July Balances</b>									
01-51110	County Board	94,720	90,709	119,784	119,784	118,629	-	118,629	118,629	118,629	118,629
01-51115	West South St Project - Rice Lake	95,052	-	-	-	-	-	-	-	-	-
02-51210	Circuit Court	1,349,074	1,371,942	1,351,880	1,351,880	1,414,388	-	1,414,388	1,414,388	1,414,388	1,414,388
01-51230	Restorative Justice	48,000	50,000	50,000	50,000	50,000	-	50,000	50,000	50,000	50,000
05-51270	Medical Examiner	75,205	103,792	105,826	105,826	116,744	-	116,744	116,744	116,744	116,744
09-51310	District Attorney	326,845	315,131	317,170	317,170	328,833	-	328,833	328,833	328,833	328,833
09-51315	District Attorney - Crime Victim Witness	91,663	89,024	92,091	92,091	84,218	-	84,218	84,218	84,218	84,218
31-51320	Corporation Counsel	280,047	290,593	291,944	291,944	304,280	-	304,280	304,280	304,280	304,280
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	24,875	23,210	32,455	34,262	38,555	23,555	-	15,000	38,555	38,555
02-51350	Circuit Court - Family Court Commish	31,606	31,716	33,392	33,392	34,374	-	34,374	34,374	34,374	34,374
04-51410	County Administrator	904,588	927,453	923,925	923,925	973,503	-	973,503	973,503	973,503	973,503
04-51415	Employee Recognition C/O	-	-	3,178	-	7,112	3,112	-	4,000	7,112	7,112
06-51420	County Clerk	143,751	143,476	157,629	157,629	162,683	-	162,683	162,683	162,683	162,683
04-51425	Workplace Safety C/O	-	27,150	-	-	5,000	5,000	-	-	5,000	5,000
04-51430	Administration - Personnel Administration	21,269	21,150	45,500	47,141	38,000	-	38,000	38,000	38,000	38,000
04-51435	Wellness Program - C/O	-	1,593	100	-	7,281	7,281	-	-	7,281	7,281
06-51440	County Clerk - Elections	8,717	95,468	94,100	94,100	96,100	-	96,100	96,100	96,100	96,100
07-51450	Technology Center	546,901	570,167	584,120	584,120	619,996	-	619,996	619,996	619,996	619,996
06-51460	County Clerk - Copy Room	33,061	22,037	39,000	39,000	39,000	-	39,000	39,000	39,000	39,000
06-51470	County Clerk - Telephone System	3	-	600	600	600	-	600	600	600	600
01-51510	Independent Auditing	43,423	36,205	45,000	45,000	45,000	-	45,000	45,000	45,000	45,000
01-51512	Special Account-Indirect Costs	5,865	5,865	5,865	6,000	6,500	-	6,500	6,500	6,500	6,500
08-51520	County Treasurer	226,660	224,242	240,819	240,819	262,188	-	262,188	262,188	262,188	262,188
12-51530	Land Information - Assessments	1,560	1,468	2,500	2,500	2,500	-	2,500	2,500	2,500	2,500
01-51540	Property & Liability Insurance	40,654	41,964	75,298	60,000	85,000	-	85,000	85,000	85,000	85,000
14-51600	Maintenance - Government Center	317,818	335,140	487,587	487,587	510,135	-	510,135	510,135	510,135	510,135
14-51610	Maintenance - Justice Center	314,320	373,892	397,766	397,766	453,900	-	453,900	453,900	453,900	453,900
14-51630	Maintenance - County Office Complex	36,434	31,210	48,500	48,500	48,500	-	48,500	48,500	48,500	48,500
14-51640	Maintenance - Courthouse - East Wing	15,027	15,334	16,000	16,000	16,000	-	16,000	16,000	16,000	16,000
10-51710	Register of Deeds	233,576	225,075	238,663	238,663	252,159	-	252,159	252,159	252,159	252,159
10-51710-287	Register of Deeds - Redaction Fees C/O	-	30,395	51,468	51,468	-	-	-	-	-	-
12-51715	Land Info - State C/O	72,040	88,078	30,907	30,907	17,216	17,216	-	17,216	17,216	17,216

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6		7	8	9
		Expenditures 2015	Expenditures 2016	Estimated Expenditures 2017	Adopted Budget 2017	Requested Budget 2018	Funded By		Executive Recommends 2018	Budget Adopted 2018	
							Assigned Fund Balance 2018	Levy Request 2018			
12-51715-291	Land Info - Orthophotography C/O	43,610	-	-	10,000	10,000	10,000	-	10,000	10,000	
12-51715-292	Land Info - Education Grant C/O	-	740	1,604	-	864	864	-	864	864	
12-51715-294	Land Info - '15 Base Budget Grant C/O	19,257	11,735	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	
12-51715-298	Land Info - '17 Base Budget Grant C/O	-	-	26,080	-	-	-	-	-	-	
12-51715-299	Land Info - '17 Strategic Init Grant C/O	8,208	-	25,000	-	-	-	-	-	-	
12-51720	Land Info - County	253,374	260,840	256,075	256,075	281,407	-	281,407	281,407	281,407	
08-51790	Treasurer - Tax Deed Expense	37,838	12,772	43,207	25,400	25,400	-	25,400	25,400	25,400	
00-51800	Addl Expenditures - Prior Years	235	150	-	-	-	-	-	-	-	
00-51910	Uncollectible Taxes	6,247	19,880	5,000	5,000	5,000	-	5,000	5,000	5,000	
	<b>Total General Government</b>	<b>5,751,523</b>	<b>5,967,953</b>	<b>6,240,033</b>	<b>6,166,374</b>	<b>6,462,890</b>	<b>68,853</b>	<b>6,394,037</b>	<b>6,462,890</b>	<b>6,462,890</b>	
	<b>PUBLIC SAFETY</b>										
16-52110	Sheriff Department - Administration	798,745	794,232	762,913	762,913	805,004	-	805,004	805,004	805,004	
16-52110	Sheriff Department - Drug Buy Money C/O	10,000	7,500	20,000	54,174	60,550	60,550	-	60,550	60,550	
16-52120	Sheriff Department - Enforcement	2,143,023	2,291,575	2,228,649	2,228,649	2,329,110	-	2,329,110	2,329,110	2,329,110	
16-52125	Sheriff Department - Project Lifesaver C/O	313	2,350	1,004	1,004	30	30	-	30	30	
16-52130	Sheriff Department - School Liaison	90,643	99,527	107,734	107,734	108,742	-	108,742	108,742	108,742	
01-52220	Fire Suppression	270	330	500	500	500	-	500	500	500	
16-52555	Sheriff Department - Hazmat Cleanup	-	-	15,318	-	1,025	1,025	-	1,025	1,025	
16-52610	Sheriff Department - Communications Ctr	922,345	935,600	940,800	940,800	966,535	100,000	866,535	966,535	966,535	
16-52610-016	Sheriff Department - Tower Equip C/O	-	-	32,000	32,000	40,000	32,000	8,000	40,000	40,000	
16-52610-019	Sheriff Department - Emergency Mgmt	156,888	131,890	154,344	154,344	147,226	-	147,226	147,226	147,226	
16-52610-369	Sheriff Department - E-Dispatch	4,656	4,656	4,656	-	501	501	-	501	501	
16-52710	Sheriff Department - Jail	3,046,491	3,225,895	3,162,536	3,162,536	3,211,632	-	3,211,632	3,211,632	3,211,632	
16-52740	Sheriff Department - Inmate Canteen C/O	90,648	63,494	54,890	54,890	45,500	45,500	-	45,500	45,500	
	<b>Total Public Safety</b>	<b>7,264,022</b>	<b>7,557,049</b>	<b>7,485,344</b>	<b>7,499,544</b>	<b>7,716,355</b>	<b>239,606</b>	<b>7,476,749</b>	<b>7,716,355</b>	<b>7,716,355</b>	
	<b>PUBLIC HEALTH &amp; HUMAN SERVICES</b>										
19-54420	B1 Charitable, Penal & Special State Chgs	-	-	-	-	-	-	-	-	-	
20-54700	Veteran Service Office	143,844	142,736	143,651	143,651	147,432	-	147,432	147,432	147,432	
20-54701	VSO - Aid to Vet's C/O	10,944	10,901	23,554	23,554	24,305	13,330	10,975	24,305	24,305	
20-54702	VSO - Care of Vet's Graves C/O	3,906	8,765	12,551	12,551	8,013	3,813	4,200	8,013	8,013	
20-54703	VSO - Donation Aid C/O	78	3,785	4,525	4,525	5,802	5,802	-	5,802	5,802	
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	8,223	5,693	2,219	-	-	-	-	-	-	
	<b>Total Public Health &amp; Human Services</b>	<b>170,995</b>	<b>175,879</b>	<b>190,500</b>	<b>188,281</b>	<b>189,552</b>	<b>22,945</b>	<b>166,607</b>	<b>189,552</b>	<b>189,552</b>	
	<b>CULTURE, RECREATION &amp; EDUCATION</b>										
23-55110	Library *	486,927	469,522	485,602	485,602	496,617	-	496,617	496,617	496,617	
23-55110	Library Act 420 (Out of Co Prmts)	28,294	29,626	32,054	32,054	28,986	-	28,986	28,986	28,986	
24-55120	Historical Museum - Appropriation	36,000	36,000	38,000	38,000	38,000	-	38,000	38,000	38,000	
15-55200	County Parks & Recreation	223,079	235,190	243,164	243,164	261,217	-	261,217	261,217	261,217	
15-55201	Cumberland Rifle Range	-	-	3,000	3,000	3,000	-	3,000	3,000	3,000	

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6		7	8	9
		Expenditures 2015	Expenditures 2016	Estimated Expenditures 2017	Adopted Budget 2017	Requested Budget 2018	Funded By		Executive Recommends 2018	Budget Adopted 2018	
							Assigned Fund Balance 2018	Levy Request 2018			
15-55202	Waldo Carlson Boat Launch C/O	-	-	-	37,413	41,915	41,915	-	41,915	41,915	
15-55203	Arland Rifle Range C/O	-	-	-	-	1,097	1,097	-	1,097	1,097	
15-55204	Silver Lake Assoc C/O	-	-	-	-	1,988	1,988	-	1,988	1,988	
24-55460	County Fair Association - Appropriation	50,000	50,000	50,000	50,000	50,000	-	50,000	50,000	50,000	
28-55610	UW Barron County Campus	63,276	103,463	100,000	100,000	100,000	-	100,000	100,000	100,000	
28-55610	UW Barron County Campus Parking Lot	-	-	53,500	-	-	-	-	-	-	
25-55620	UW Extension	178,862	174,812	191,059	191,059	209,459	-	209,459	209,459	209,459	
25-55621	UW Extension - Agricultural Agent	3,128	2,679	15,457	15,457	15,507	7,007	8,500	15,507	15,507	
25-55622	UW Extension - Family Living Agent	2,684	3,914	5,000	5,000	6,000	-	6,000	6,000	6,000	
25-55623	UW Extension - 4-H Agent	11,539	8,781	12,500	12,500	12,500	-	12,500	12,500	12,500	
25-55624	UW Extension - Food Preservation C/O	226	476	1,520	1,520	1,079	1,079	-	1,079	1,079	
25-55625	UW Extension - Crop Tent	879	770	750	750	750	-	750	750	750	
25-55626	UW Extension - Ag Commission C/O	-	-	3,180	3,180	3,493	3,493	-	3,493	3,493	
25-55627	UW Extension - Tractor Safety C/O	101	804	700	700	338	338	-	338	338	
25-55628	UW Extension - Family Living C/O	716	3,434	2,931	2,931	4,291	4,291	-	4,291	4,291	
25-55629	UW Extension - Pesticide C/O	624	1,346	1,934	1,934	2,023	2,023	-	2,023	2,023	
25-55630	UW Extension - Workshops	5,429	7,908	5,000	5,000	5,000	-	5,000	5,000	5,000	
25-55631	UW Extension - Farm Books/Bulletins C/O	341	135	1,277	1,277	1,230	1,230	-	1,230	1,230	
25-55633	UW Extension - 4-H C/O	295	1,118	9,905	9,905	8,970	8,970	-	8,970	8,970	
25-55634	UW Extension - Shopping Matters Grant C/O	-	-	1,183	1,183	733	733	-	733	733	
	<b>Total Culture, Recreation &amp; Education</b>	<b>1,092,400</b>	<b>1,129,976</b>	<b>1,257,716</b>	<b>1,241,629</b>	<b>1,294,193</b>	<b>74,164</b>	<b>1,220,029</b>	<b>1,294,193</b>	<b>1,294,193</b>	
	<b>CONSERVATION &amp; DEVELOPMENT</b>										
12-56010	Land Services	521,165	581,061	583,177	583,177	691,755	-	691,755	691,755	691,755	
15-56100	County Parks & Rec - Forestry	25,112	19,673	57,103	57,103	63,515	-	63,515	63,515	63,515	
12-56211	SWCD - Items For Resale C/O	1,100	2,000	6,661	6,661	8,103	6,903	1,200	8,103	8,103	
12-56212	SWCD - Conservation Reserve C/O	-	-	12,740	12,740	14,177	14,177	-	14,177	14,177	
12-56215	SWCD - NR 135 Review Fees	514	2,217	13,000	13,000	13,000	-	13,000	13,000	13,000	
12-56216	Land Serv - NR-135 Forf Dollars C/O	-	5,000	5,000	5,000	-	-	-	-	-	
12-56217	SWCD - State Land & Water Plan	118,474	110,744	71,000	71,000	72,000	-	72,000	72,000	72,000	
12-56219	SWCD - Nutrient Mgmt Farmer Education	7,170	4,752	-	-	-	-	-	-	-	
12-56220	SWCD - Land Conservation	22,182	21,544	26,300	26,300	26,350	-	26,350	26,350	26,350	
12-56221	SWCD - LCD Equipment C/O	7	50	8,328	8,328	8,202	8,202	-	8,202	8,202	
12-56222	SWCD - Target Runoff Mgmt Grant	70,448	-	-	-	-	-	-	-	-	
12-56223	SWCD - Red Cedar Lake Shore Fund C/O	-	1,500	9,391	9,391	9,391	9,391	-	9,391	9,391	
12-56225	SWCD - LCD Tree Seedlings C/O	11,138	8,510	7,159	7,159	6,912	6,912	-	6,912	6,912	
12-56226	SWCD - LCD Tree Planter C/O	-	-	12,772	12,772	13,392	13,392	-	13,392	13,392	
13-56300	West Central WI Regional Planning	26,723	27,902	28,589	28,589	29,232	-	29,232	29,232	29,232	
12-56400	Zoning	9,421	12,425	33,362	33,362	33,129	11,329	21,800	33,129	33,129	
12-56405	Zoning Violation Forfeitures	-	-	-	-	5,000	5,000	-	5,000	5,000	
12-56410	Zoning - Rural Address Numbering C/O	3,475	4,346	39,033	39,033	44,604	44,604	-	44,604	44,604	
12-56415	Zoning - Red Cedar Lake Project C/O	-	-	24,000	24,000	16,595	16,595	-	16,595	16,595	
26-56510	Barron Co Hous Authority	2,220	2,300	2,700	2,700	2,700	-	2,700	2,700	2,700	
04-56700	Economic Development	70,999	111,000	91,000	84,384	104,384	13,384	91,000	104,384	104,384	
	<b>Total Conservation &amp; Development</b>	<b>890,148</b>	<b>915,025</b>	<b>1,031,315</b>	<b>1,024,699</b>	<b>1,162,441</b>	<b>149,889</b>	<b>1,012,552</b>	<b>1,162,441</b>	<b>1,162,441</b>	

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6		7	8	9
		Expenditures 2015	Expenditures 2016	Estimated Expenditures 2017	Adopted Budget 2017	Requested Budget 2018	Funded By		Executive Recommends 2018	Budget Adopted 2018	
							Assigned Fund Balance 2018	Levy Request 2018			
<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>	171,725	163,400	322,000	322,000	300,000	300,000	-	300,000	300,000	
	<b>Total Other Financing Sources</b>	<b>171,725</b>	<b>163,400</b>	<b>322,000</b>	<b>322,000</b>	<b>300,000</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>	
	<b>Total General Fund</b>	<b>15,340,813</b>	<b>15,909,283</b>	<b>16,526,908</b>	<b>16,442,527</b>	<b>17,125,431</b>	<b>855,457</b>	<b>16,269,974</b>	<b>17,125,431</b>	<b>17,125,431</b>	
<b>CONTINGENCY</b>											
101	Contingency Fund	669,614	1,067,758	1,675,000	1,675,000	1,285,000	-	1,285,000	1,285,000	1,285,000	
	<b>Total Contingency Fund</b>	<b>669,614</b>	<b>1,067,758</b>	<b>1,675,000</b>	<b>1,675,000</b>	<b>1,285,000</b>	<b>-</b>	<b>1,285,000</b>	<b>1,285,000</b>	<b>1,285,000</b>	
<b>SPECIAL REVENUE FUNDS</b>											
201	Jail Assessments	50,000	75,000	75,000	75,000	70,000	70,000	-	70,000	70,000	
204-56110	Maintenance of Dams- General	154,376	17,498	32,957	32,927	44,427	-	44,427	44,427	44,427	
204-56110-438	Maintenance of Dams - Beaver Dam	19,163	18,590	56,540	56,540	1,550	1,550	-	1,550	1,550	
204-56110-473	Maintenance of Dams - Rice Lake Dam	26,344	18,722	27,128	27,128	34,960	22,120	12,840	34,960	34,960	
206	CDBG #1 - 1982	672	558	6,300	6,300	6,600	6,600	-	6,600	6,600	
208	CDBG #2 - 2000	16,594	1,445	3,900	3,900	3,500	3,500	-	3,500	3,500	
210	Recycling	427,852	458,240	454,495	482,560	612,384	612,384	-	612,384	612,384	
211	DHHS - Adult Protection Services	702,944	656,777	717,660	717,660	677,660	629,660	48,000	677,660	677,660	
211	DHHS - Child & Families & Youth Aids	5,228,259	4,986,475	5,491,763	5,491,763	5,800,112	2,157,550	3,642,562	5,800,112	5,800,112	
211	DHHS - Board 51 Behavioral Health	3,358,224	3,345,682	3,553,084	3,553,084	3,282,633	2,015,073	1,267,560	3,282,633	3,282,633	
211	DHHS - Public Health	1,378,126	1,498,912	1,415,037	1,415,037	1,522,408	944,610	577,798	1,522,408	1,522,408	
211	DHHS - Income Maintenance	1,523,054	1,531,278	1,484,555	1,484,555	1,532,829	1,154,126	378,703	1,532,829	1,532,829	
213	Child Support Agency	820,525	791,877	762,820	779,670	788,162	642,009	146,153	788,162	788,162	
216	Aging Disability Resource Ctr - (ADRC)	1,320,727	1,381,308	1,424,667	1,424,667	1,370,471	1,257,424	113,047	1,370,471	1,370,471	
220	Fleet Vehicle Account	12,418	14,655	55,000	55,000	30,000	10,000	20,000	30,000	30,000	
221	Recreation Officer	93,671	116,405	96,561	96,561	96,775	35,000	61,775	96,775	96,775	
222	Animal Control	120,989	154,500	140,388	140,388	141,007	27,900	113,107	141,007	141,007	
231	Programs on Aging	1,227,251	1,327,749	1,241,652	1,241,652	1,247,118	920,413	326,705	1,247,118	1,247,118	
231	Elderly & Handicapped Transportation	170,775	171,904	170,610	170,610	171,610	145,675	25,935	171,610	171,610	
240	Wildlife Habitat	2,584	2,307	763	800	763	763	-	763	763	
241	State Aid Forestry Fund	21,167	852	8,000	8,000	6,500	6,500	-	6,500	6,500	
242	Snowmobile Trails	65,795	83,368	77,425	77,425	92,910	92,910	-	92,910	92,910	
244	ATV Trails	533,327	773,778	177,100	177,100	453,290	453,290	-	453,290	453,290	
301	Accrued Vacation & Sick Leave	-	-	-	25,000	25,000	-	25,000	25,000	25,000	
	<b>Total Special Revenue Funds</b>	<b>17,274,837</b>	<b>17,427,880</b>	<b>17,473,404</b>	<b>17,543,327</b>	<b>18,012,669</b>	<b>11,209,057</b>	<b>6,803,612</b>	<b>18,012,669</b>	<b>18,012,669</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	749,851	751,641	734,720	734,720	762,220	-	762,220	762,220	762,220	
308	Judicial Center Bonds Series 2010C	716,703	719,903	723,107	723,107	854,606	-	854,606	854,606	854,606	
310	Electrical Gen Bonds Series 2010A	-	-	271,660	-	273,470	-	273,470	273,470	273,470	
	<b>Total Debt Service Funds</b>	<b>2,616,391</b>	<b>2,621,381</b>	<b>2,879,324</b>	<b>2,607,664</b>	<b>3,040,133</b>	<b>-</b>	<b>3,040,133</b>	<b>3,040,133</b>	<b>3,040,133</b>	

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6 7		8	9
		Expenditures 2015	Expenditures 2016	Estimated Expenditures 2017	Adopted Budget 2017	Requested Budget 2018	Funded By		Executive Recommends 2018	Budget Adopted 2018
							Assigned Fund Balance 2018	Levy Request 2018		
	<b>CAPITAL OUTLAY</b>									
403	UWBC HVAC Upgrades	5,000,000	-	-	-	-	-	-	-	-
404	Capital Improvement Capital Outlay	974,554	829,811	1,435,492	1,435,492	1,637,000	887,000	750,000	1,637,000	1,637,000
	<b>Total Capital Outlay</b>	<b>5,974,554</b>	<b>829,811</b>	<b>1,435,492</b>	<b>1,435,492</b>	<b>1,637,000</b>	<b>887,000</b>	<b>750,000</b>	<b>1,637,000</b>	<b>1,637,000</b>
	<b>701 INTERNAL SERVICE FUND - HIGHWAY</b>									
531XX	Admin, Patrol Supv, Radio, Liability Ins	419,730	452,395	446,480	452,450	451,410	88,275	363,135	451,410	451,410
53193	General Public Liability	32,598	27,792	33,000	33,000	33,000	16,000	17,000	33,000	33,000
53210	Employee Benefits	59,471	-	-	-	-	-	-	-	-
532XX	Operation of Pits, Quarries & Bituminous	(281,604)	2,911,617	3,360,175	3,588,500	3,575,000	3,575,000	-	3,575,000	3,575,000
53281	Equipment Purchases	1,362,883	1,388,803	1,373,925	1,225,000	1,225,000	100,000	1,125,000	1,225,000	1,225,000
53311	CTHS Routine Maintenance	1,112,727	1,176,763	1,026,050	979,350	1,037,191	495,131	542,060	1,037,191	1,037,191
53312	CTHS Routine Maintenance - Signs	103,165	93,700	95,131	79,400	85,100	40,383	44,717	85,100	85,100
53313	County Bridges	12,191	127,854	46,155	39,900	66,925	31,758	35,167	66,925	66,925
53314	Winter Maintenance - Snow & Ice	767,058	971,136	814,150	868,200	816,550	387,388	418,162	816,550	816,550
53321-22	STHS Maintenance	1,573,762	1,730,133	1,643,003	1,573,700	1,602,015	1,613,015	-	1,602,015	1,602,015
53330-53331	Municipal Work	3,344,985	5,292,195	3,020,975	3,223,675	3,192,200	3,192,200	-	3,192,200	3,192,200
53351	Federal Aid Road Construction	230,289	1,167,587	1,125,000	1,125,000	1,325,000	1,325,000	-	1,325,000	1,325,000
53385	County Aid Bridges	252,593	338,305	259,264	209,400	210,400	10,400	200,000	210,400	210,400
534XX	County Road Construction	4,199,283	1,166,262	3,210,000	3,210,000	2,553,150	1,600,000	953,150	2,553,150	2,553,150
59210	Indirect Costs	185,164	210,536	205,193	205,193	201,209	-	201,209	201,209	201,209
	<b>Total Internal Service Fund</b>	<b>13,374,295</b>	<b>17,055,078</b>	<b>16,658,501</b>	<b>16,812,768</b>	<b>16,374,150</b>	<b>12,474,550</b>	<b>3,899,600</b>	<b>16,374,150</b>	<b>16,374,150</b>
	<b>703 ENTERPRISE FUND - Waste To Energy</b>									
	Salaries & Fringe Benefits	1,083,836	1,187,462	1,298,166	1,277,600	1,403,976	1,403,976	-	1,403,976	1,403,976
	Repairs and Maintenance	302,336	522,050	351,790	306,000	350,000	350,000	-	350,000	350,000
	Management Fee	213,570	216,360	162,270	224,000	-	-	-	-	-
	Ash/Fly Ash, Analysis, Waste By-Pass, E-Waste	707,945	707,467	671,816	772,000	708,000	708,000	-	708,000	708,000
	Water Treatment	57,202	67,849	62,000	62,000	62,000	62,000	-	62,000	62,000
	Depreciation	377,192	515,278	514,750	-	520,000	520,000	-	520,000	520,000
	Fuel	41,308	34,739	51,718	44,000	49,000	49,000	-	49,000	49,000
	Utilities	39,059	34,053	39,500	41,500	33,000	33,000	-	33,000	33,000
	Environmental/Engineering/Inspection Fees	15,733	82,734	42,670	38,000	37,500	37,500	-	37,500	37,500
	All other expenses	86,269	81,315	111,705	86,400	158,134	158,134	-	158,134	158,134
	Indirect Costs Payable to G/F	41,996	42,920	56,660	56,660	50,890	50,890	-	50,890	50,890
	New Equipment Purchases	12,467	136,799	10,000	10,000	-	-	-	-	-
	Debt Service	281,931	281,922	363	334,040	1,500	1,500	-	1,500	1,500
	Machinery Replacement Fund/Contingency	114,472	288,813	399,484	390,000	590,000	590,000	-	590,000	590,000
	Long-Term Feasibility Study	-	38,442	-	-	-	-	-	-	-
	WRS Pension Expense	-	137,021	-	-	-	-	-	-	-
	<b>Total Enterprise Fund</b>	<b>3,375,316</b>	<b>4,375,224</b>	<b>3,772,892</b>	<b>3,642,200</b>	<b>3,964,000</b>	<b>3,964,000</b>	<b>-</b>	<b>3,964,000</b>	<b>3,964,000</b>
	<b>EXPENDABLE TRUST FUND</b>									
801-00	Dog License	25,582	24,667	30,000	30,000	30,000	30,000	-	30,000	30,000

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6		7	8	9
		Expenditures 2015	Expenditures 2016	Estimated Expenditures 2017	Adopted Budget 2017	Requested Budget 2018	Funded By		Executive Recommends 2018	Budget Adopted 2018	
							Assigned Fund Balance 2018	Levy Request 2018			
802-12	WI Fund Sanitary Service	7,467	6,353	12,000	12,000	12,000	12,000	-	12,000	12,000	
803-29	Wildlife Damage	18,933	19,188	29,500	29,500	22,000	22,000	-	22,000	22,000	
<b>Total Expendable Trust Fund</b>		<b>51,982</b>	<b>50,208</b>	<b>71,500</b>	<b>71,500</b>	<b>64,000</b>	<b>64,000</b>	<b>-</b>	<b>64,000</b>	<b>64,000</b>	
<b>GRAND TOTAL EXPENDITURES</b>		<b>58,677,802</b>	<b>59,336,621</b>	<b>60,493,021</b>	<b>60,230,478</b>	<b>61,502,383</b>	<b>29,454,064</b>	<b>32,048,319</b>	<b>61,502,383</b>	<b>61,502,383</b>	

**Departmental Summary  
Supplement to the 2018 Budget**

**Revenues & Expenditures - Funding Breakdown by Department**

<i>Summary</i>	<i>Non- Departmental</i>	<i>County Board</i>	<i>Courts</i>	<i>Administration</i>	<i>Economic Development</i>	<i>Medical Examiner</i>	<i>County Clerk</i>
	<b>100-00</b>	<b>100-01</b>	<b>100-02</b>	<b>100-04</b>	<b>100-04-56700</b>	<b>100-05</b>	<b>100-06</b>

**Revenues**

<i>General Property Tax Levy</i>	-3,418,025	305,629	800,812	1,015,502	91,000	56,744	239,853
<i>Other Taxes</i>	24,620						6,500
<i>Intergovernmental Revenues</i>	2,483,122		240,000				
<i>Licenses and Permits</i>							
<i>Fines, Forfeits &amp; Penalties</i>			136,000				
<i>Public Charges for Services</i>			278,950			60,000	52,000
<i>Miscellaneous Revenues</i>	277,283		8,000				30
<i>Other Financing Sources</i>	938,000		23,555	15,394	13,384		
<b>Total Revenues</b>	<b>305,000</b>	<b>305,629</b>	<b>1,487,317</b>	<b>1,030,896</b>	<b>104,384</b>	<b>116,744</b>	<b>298,383</b>

**Expenditures**

<i>Wages</i>		67,400	680,938	668,374		58,007	113,486
<i>Benefits</i>		5,479	349,136	254,876		9,576	44,402
<i>Operating</i>	305,000	232,750	457,243	107,646	104,384	49,161	140,495
<i>Debt</i>							
<i>Capital Outlay</i>							
<b>Total Expenditures</b>	<b>305,000</b>	<b>305,629</b>	<b>1,487,317</b>	<b>1,030,896</b>	<b>104,384</b>	<b>116,744</b>	<b>298,383</b>

**Departmental Summary  
Supplement to the 2018 Budget**

<i>Summary</i>	<i>Technology</i>	<i>Treasurer</i>	<i>District Attorney</i>	<i>Register of Deeds</i>	<i>Land Services</i>	<i>Maintenance</i>	<i>Parks &amp; Rec</i>
	<b>100-07</b>	<b>100-08</b>	<b>100-09</b>	<b>100-10</b>	<b>100-12</b>	<b>100-14</b>	<b>100-15</b>

**Revenues**

<i>General Property Tax Levy</i>	619,996	-299,612	363,051	-78,841	662,012	908,535	133,982
<i>Other Taxes</i>		380,000		116,000			
<i>Intergovernmental Revenues</i>			45,000		192,000		
<i>Licenses and Permits</i>					150,000		
<i>Fines, Forfeits &amp; Penalties</i>		200					
<i>Public Charges for Services</i>			5,000	215,000	106,000		190,750
<i>Miscellaneous Revenues</i>		207,000				120,000	3,000
<i>Other Financing Sources</i>					164,585		45,000
<b>Total Revenues</b>	<b>619,996</b>	<b>287,588</b>	<b>413,051</b>	<b>252,159</b>	<b>1,274,597</b>	<b>1,028,535</b>	<b>372,732</b>

**Expenditures**

<i>Wages</i>	280,096	152,050	255,546	153,451	600,591	166,253	112,676
<i>Benefits</i>	118,958	85,383	124,446	68,458	336,348	72,982	47,156
<i>Operating</i>	220,942	50,155	33,059	30,250	337,658	789,300	212,900
<i>Debt</i>							
<i>Capital Outlay</i>							
<b>Total Expenditures</b>	<b>619,996</b>	<b>287,588</b>	<b>413,051</b>	<b>252,159</b>	<b>1,274,597</b>	<b>1,028,535</b>	<b>372,732</b>

**Departmental Summary  
Supplement to the 2018 Budget**

<i>Summary</i>	<i>Sheriff</i>	<i>Emergency Mgmt</i>	<i>Veteran's</i>	<i>Library Approp</i>	<i>Appropriations</i>	<i>Extension</i>	<i>Housing Authority</i>
	<b>100-16</b>	<b>100-16-019</b>	<b>100-20</b>	<b>100-23</b>	<b>100-24</b>	<b>100-25</b>	<b>100-26</b>

**Revenues**

<i>General Property Tax Levy</i>	7,098,723	79,226	151,107	525,603	121,232	231,459	2,700
<i>Other Taxes</i>							
<i>Intergovernmental Revenues</i>	18,800	68,000	11,500				
<i>Licenses and Permits</i>							
<i>Fines, Forfeits &amp; Penalties</i>							
<i>Public Charges for Services</i>	181,500					10,750	
<i>Miscellaneous Revenues</i>	30,000						
<i>Other Financing Sources</i>	239,606		22,945			29,164	
<b>Total Revenues</b>	<b>7,568,629</b>	<b>147,226</b>	<b>185,552</b>	<b>525,603</b>	<b>121,232</b>	<b>271,373</b>	<b>2,700</b>

**Expenditures**

<i>Wages</i>	4,175,675	86,026	113,984			42,637	
<i>Benefits</i>	1,831,881	25,600	24,300			29,213	
<i>Operating</i>	1,561,073	35,600	47,268	525,603	121,232	199,523	2,700
<i>Debt</i>							
<i>Capital Outlay</i>							
<b>Total Expenditures</b>	<b>7,568,629</b>	<b>147,226</b>	<b>185,552</b>	<b>525,603</b>	<b>121,232</b>	<b>271,373</b>	<b>2,700</b>

**Departmental Summary  
Supplement to the 2018 Budget**

<i>Summary</i>	<i>UW- Barron County</i>	<i>Corporation Counsel</i>	<i>Contingency</i>	<i>Jail Assess</i>	<i>Sales Tax</i>	<i>Maintenance of Dams</i>	<i>CDBG 1982</i>
	<b>100-28</b>	<b>100-31</b>	<b>101</b>	<b>201</b>	<b>202</b>	<b>204</b>	<b>206</b>

**Revenues**

<i>General Property Tax Levy</i>	100,000	297,780	1,285,000		-4,500,000	57,267	
<i>Other Taxes</i>					4,500,000	23,670	
<i>Intergovernmental Revenues</i>							
<i>Licenses and Permits</i>							
<i>Fines, Forfeits &amp; Penalties</i>							
<i>Public Charges for Services</i>							
<i>Miscellaneous Revenues</i>		6,500					600
<i>Other Financing Sources</i>		1,825		70,000			6,000
<b>Total Revenues</b>	<b>100,000</b>	<b>306,105</b>	<b>1,285,000</b>	<b>70,000</b>	<b>0</b>	<b>80,937</b>	<b>6,600</b>

**Expenditures**

<i>Wages</i>		203,681	800,000			14,976	
<i>Benefits</i>		89,499	245,000			1,966	
<i>Operating</i>	100,000	12,925	240,000			63,995	6,600
<i>Debt</i>				70,000			
<i>Capital Outlay</i>							
<b>Total Expenditures</b>	<b>100,000</b>	<b>306,105</b>	<b>1,285,000</b>	<b>70,000</b>	<b>0</b>	<b>80,937</b>	<b>6,600</b>

**Departmental Summary  
Supplement to the 2018 Budget**

<i>Summary</i>	<i>CDBG 2000</i>	<i>Recycling</i>	<i>DHHS</i>	<i>Child Support</i>	<i>ADRC</i>	<i>Fleet</i>	<i>Conservation Deputy</i>	<i>Animal Control</i>
	<b>208</b>	<b>210</b>	<b>211</b>	<b>213</b>	<b>216</b>	<b>220</b>	<b>221</b>	<b>222</b>

**Revenues**

<i>General Property Tax Levy</i>			5,914,623	146,153	113,047	20,000	61,775	113,107
<i>Other Taxes</i>					523,804			
<i>Intergovernmental Revenues</i>		88,000	6,511,650	630,609	592,468	10,000	35,000	
<i>Licenses and Permits</i>			170,500		41,152			2,900
<i>Fines, Forfeits &amp; Penalties</i>			47,300					
<i>Public Charges for Services</i>		444,384	166,150		100,000			
<i>Miscellaneous Revenues</i>	3,500	80,000	5,419	2,000				
<i>Other Financing Sources</i>			0	9,400				25,000
<b>Total Revenues</b>	<b>3,500</b>	<b>612,384</b>	<b>12,815,642</b>	<b>788,162</b>	<b>1,370,471</b>	<b>30,000</b>	<b>96,775</b>	<b>141,007</b>

**Expenditures**

<i>Wages</i>		177,684	4,229,735	410,397	566,752		62,828	62,169
<i>Benefits</i>		80,502	2,048,490	205,809	232,327		19,892	40,750
<i>Operating Debt</i>	3,500	116,165	6,537,417	171,956	571,392	30,000	14,055	38,088
<i>Capital Outlay</i>		238,033						
<b>Total Expenditures</b>	<b>3,500</b>	<b>612,384</b>	<b>12,815,642</b>	<b>788,162</b>	<b>1,370,471</b>	<b>30,000</b>	<b>96,775</b>	<b>141,007</b>

**Departmental Summary  
Supplement to the 2018 Budget**

<i>Summary</i>	<i>Aging</i>	<i>Wildlife Habitat</i>	<i>Forestry</i>	<i>Snow Trails</i>	<i>ATV Trails</i>	<i>Sick &amp; Vacation Liability</i>	<i>Campus HVAC Upgrade</i>	<i>Govt Ctr HVAC Upgrade</i>
	<b>231</b>	<b>240</b>	<b>241</b>	<b>242</b>	<b>244</b>	<b>301</b>	<b>305</b>	<b>306</b>

**Revenues**

<i>General Property Tax Levy</i>	352,640					25,000	658,170	491,667
<i>Other Taxes</i>								
<i>Intergovernmental Revenues</i>	508,141	763	6,500	92,910	453,290			
<i>Licenses and Permits</i>								
<i>Fines, Forfeits &amp; Penalties</i>								
<i>Public Charges for Services</i>	501,100							
<i>Miscellaneous Revenues</i>								
<i>Other Financing Sources</i>	56,847							
<b>Total Revenues</b>	<b>1,418,728</b>	<b>763</b>	<b>6,500</b>	<b>92,910</b>	<b>453,290</b>	<b>25,000</b>	<b>658,170</b>	<b>491,667</b>

**Expenditures**

<i>Wages</i>	574,737					25,000		
<i>Benefits</i>	156,521							
<i>Operating</i>	687,470	763	6,500	92,910	453,290			
<i>Debt</i>							658,170	491,667
<i>Capital Outlay</i>								
<b>Total Expenditures</b>	<b>1,418,728</b>	<b>763</b>	<b>6,500</b>	<b>92,910</b>	<b>453,290</b>	<b>25,000</b>	<b>658,170</b>	<b>491,667</b>

**Departmental Summary  
Supplement to the 2018 Budget**

<i>Summary</i>	<i>Justice Center Bonds 2010B</i>	<i>Justice Center Bonds 2010C</i>	<i>Elec Gen Bonds 2010A</i>	<i>Capital Improvement</i>	<i>Highway</i>	<i>Waste to Energy</i>	<i>Dog License</i>	<i>WI Fund Sanitary Serv</i>
	<b>307</b>	<b>308</b>	<b>310</b>	<b>404</b>	<b>701</b>	<b>703</b>	<b>801</b>	<b>802</b>

**Revenues**

<i>General Property Tax Levy</i>	392,220	854,606	273,470	750,000	3,899,600			
<i>Other Taxes</i>								
<i>Intergovernmental Revenues</i>					1,861,460			12,000
<i>Licenses and Permits</i>							30,000	
<i>Fines, Forfeits &amp; Penalties</i>								
<i>Public Charges for Services</i>					5,113,090	3,759,500		
<i>Miscellaneous Revenues</i>					3,975,000	4,500		
<i>Other Financing Sources</i>	370,000			887,000	1,525,000	200,000		
<b>Total Revenues</b>	<b>762,220</b>	<b>854,606</b>	<b>273,470</b>	<b>1,637,000</b>	<b>16,374,150</b>	<b>3,964,000</b>	<b>30,000</b>	<b>12,000</b>

**Expenditures**

<i>Wages</i>					2,857,810	953,951		
<i>Benefits</i>					1,305,235	444,525		
<i>Operating</i>					11,086,105	1,975,524	30,000	12,000
<i>Debt</i>	762,220	854,606	273,470					
<i>Capital Outlay</i>				1,637,000	1,125,000	590,000		
<b>Total Expenditures</b>	<b>762,220</b>	<b>854,606</b>	<b>273,470</b>	<b>1,637,000</b>	<b>16,374,150</b>	<b>3,964,000</b>	<b>30,000</b>	<b>12,000</b>

**Departmental Summary  
Supplement to the 2018 Budget**

<i>Summary</i>	<i>Wildlife Damage</i>	<i>Totals</i>
	<b>803</b>	

**Revenues**

<i>General Property Tax Levy</i>		<b>20,916,813</b>	20,916,813
<i>Other Taxes</i>		<b>5,574,594</b>	
<i>Intergovernmental Revenues</i>	22,000	<b>13,883,213</b>	
<i>Licenses and Permits</i>		<b>394,552</b>	
<i>Fines, Forfeits &amp; Penalties</i>		<b>183,500</b>	
<i>Public Charges for Services</i>		<b>11,184,174</b>	
<i>Miscellaneous Revenues</i>		<b>4,722,832</b>	
<i>Other Financing Sources</i>		<b>4,642,705</b>	
<b>Total Revenues</b>	<b>22,000</b>	<b>61,502,383</b>	<b>61,502,383</b>

**Expenditures**

<i>Wages</i>		<b>18,666,910</b>	
<i>Benefits</i>		<b>8,298,710</b>	
<i>Operating</i>	22,000	<b>27,836,597</b>	
<i>Debt</i>		<b>3,110,133</b>	
<i>Capital Outlay</i>		<b>3,590,033</b>	
<b>Total Expenditures</b>	<b>22,000</b>	<b>61,502,383</b>	

**Barron County Personnel Requests Approved in the 2018 Budget  
Supplement to the 2018 Budget**

<b>Funding</b>			
<b>Current Tax Levy Reallocated</b>	<b>New Tax Levy</b>	<b>Grants</b>	<b>Out of County Prisoner Revenue</b>
<b>Sheriff's Dept</b> 4 FTE Jailers      \$75,848 x 4 = \$303,392 *Reallocates Budgets for OT, PT, Extra Shifts *Assumes Family Plan Health Insurance <b>*Approval passed with Resolution 2017-12</b>	203,392		100,000
<b>District Attorney</b> 1 Legal Intern - \$15,000 *Includes Reallocation of Line Item Dollars to Offset New Cost	6,700	8,300	
<b>Land Services</b> 1 Office Specialist - \$64,506 *Possible Grant Funding Opportunities		64,506	
<b>DHHS</b> 1 Case Manager - Youth & Family - \$85,387 1 Case Manager - Behavioral Health - \$87,070 1 Prevention Specialist - Public Health - \$87,542		85,387 87,070	
	210,092	87,542	
	245,263	87,542	100,000

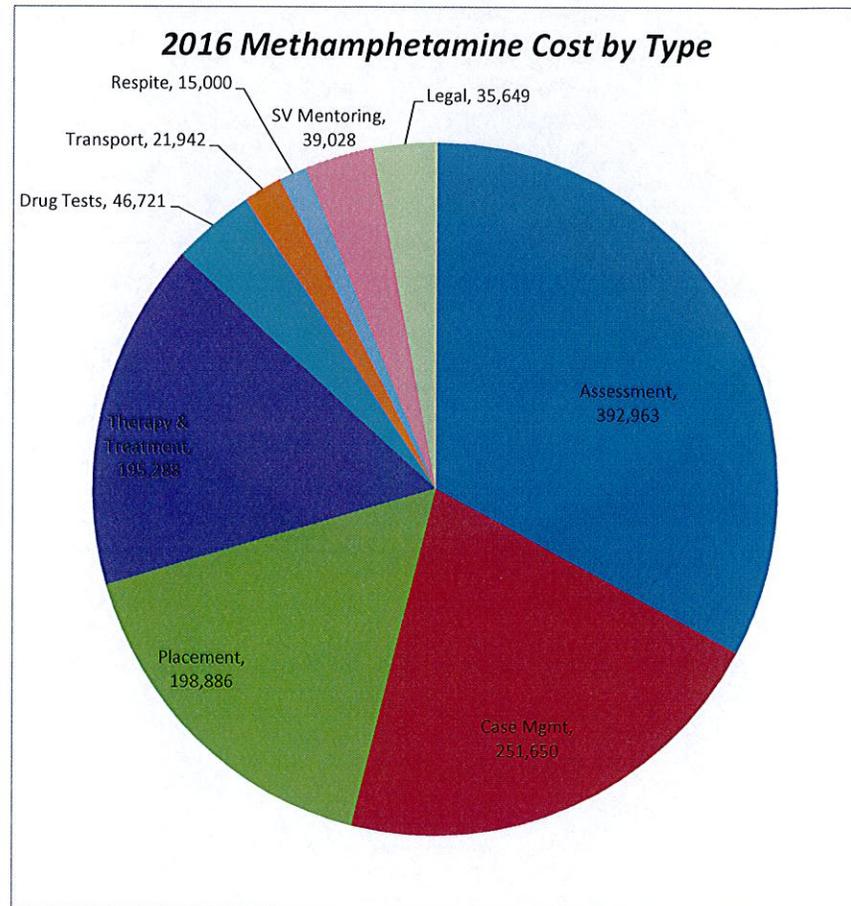
*Barron County DHHS Methamphetamine Cost Analysis 2016  
 Information to Support DHHS Personnel Requests  
 Supplement to 2018 Budget*

**Cost By Type**

	Assessment	Case Mgmt	Placement	Therapy & Treatment	Drug Tests	Transport	Respite	SV Mentoring	Legal	Total	# of Clients	Average Cost Per Client	# of Employees	Average Cost Per Employee
<i>Youth &amp; Family</i>	355,714	211,854	136,071	119,210	23,790	21,942	15,000	39,028	35,649	958,258	81	11,830	7	136,894
<i>Behavioral Health</i>	37,250	39,795	62,815	76,078	22,931	0	0	0	0	238,869	89	2,684	2	119,434
<b>Total</b>	392,963	251,650	198,886	195,288	46,721	21,942	15,000	39,028	35,649	1,197,127	170	7,042	9	133,014

**Number of Hours**

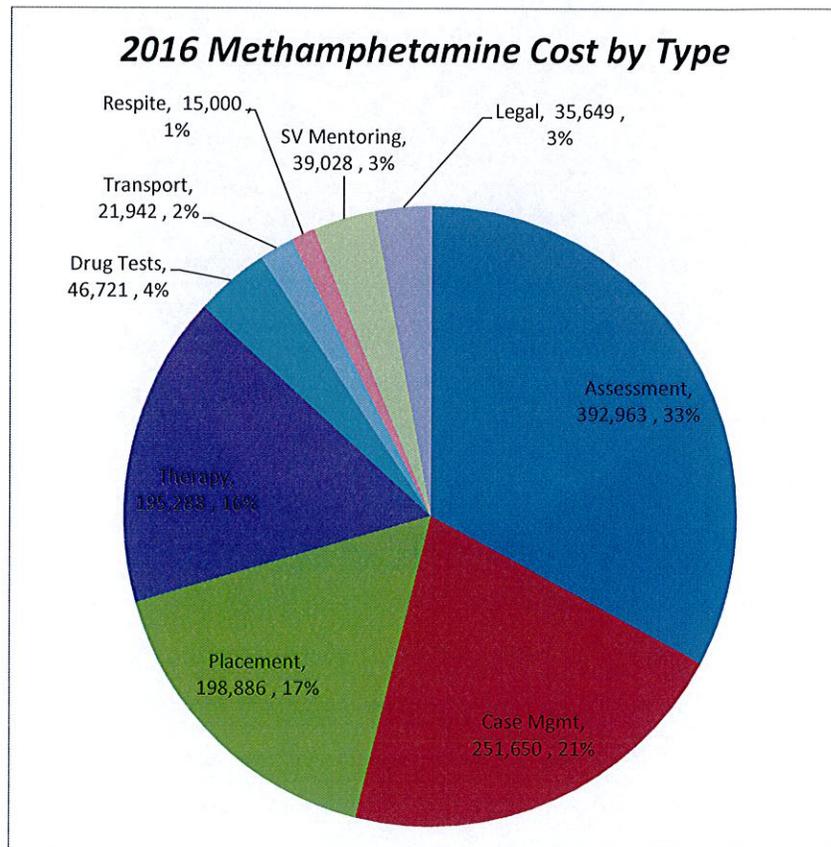
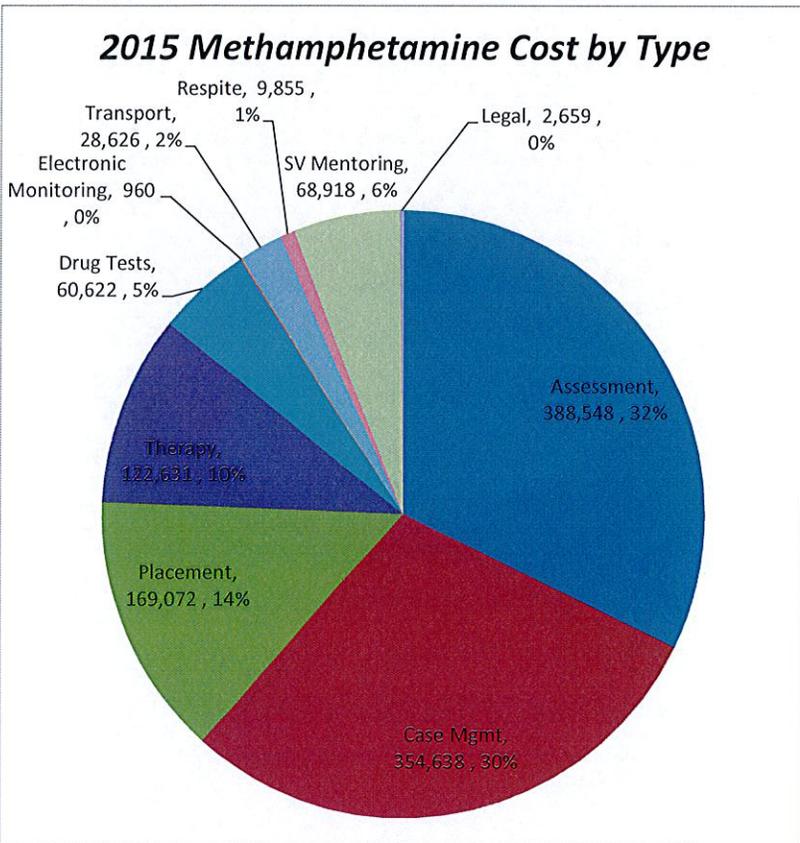
	Total	# of Clients	Average Hours Per Client	# of Employees	Average Hours Per Employee
<i>Youth &amp; Family</i>	5,160	81	64	7	737
<i>Behavioral Health</i>	700	89	8	2	350
<b>Total</b>	5,860	170	34	9	651



**Barron County DHHS Methamphetamine Cost Analysis 2 Year Comparison**  
**Information to Support DHHS Personnel Requests**  
**Supplement of the 2018 Budget**

**Cost By Type**

Year	Assessment	Case Mgmt	Placement	Therapy	Drug Tests	Electronic Monitoring	Transport	Respite	SV Mentoring	Legal	Total
2015	388,548	354,638	169,072	122,631	60,622	960	28,626	9,855	68,918	2,659	1,206,528
2016	392,963	251,650	198,886	195,288	46,721		21,942	15,000	39,028	35,649	1,197,127

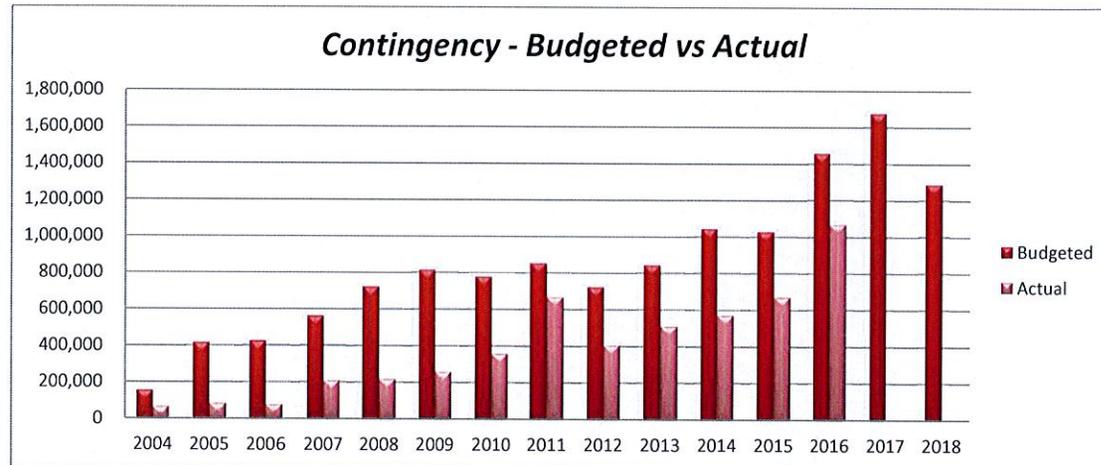


## Barron County Contingency Fund Supplement to the 2018 Budget

### 2018 CONTINGENCY FUND REQUESTS

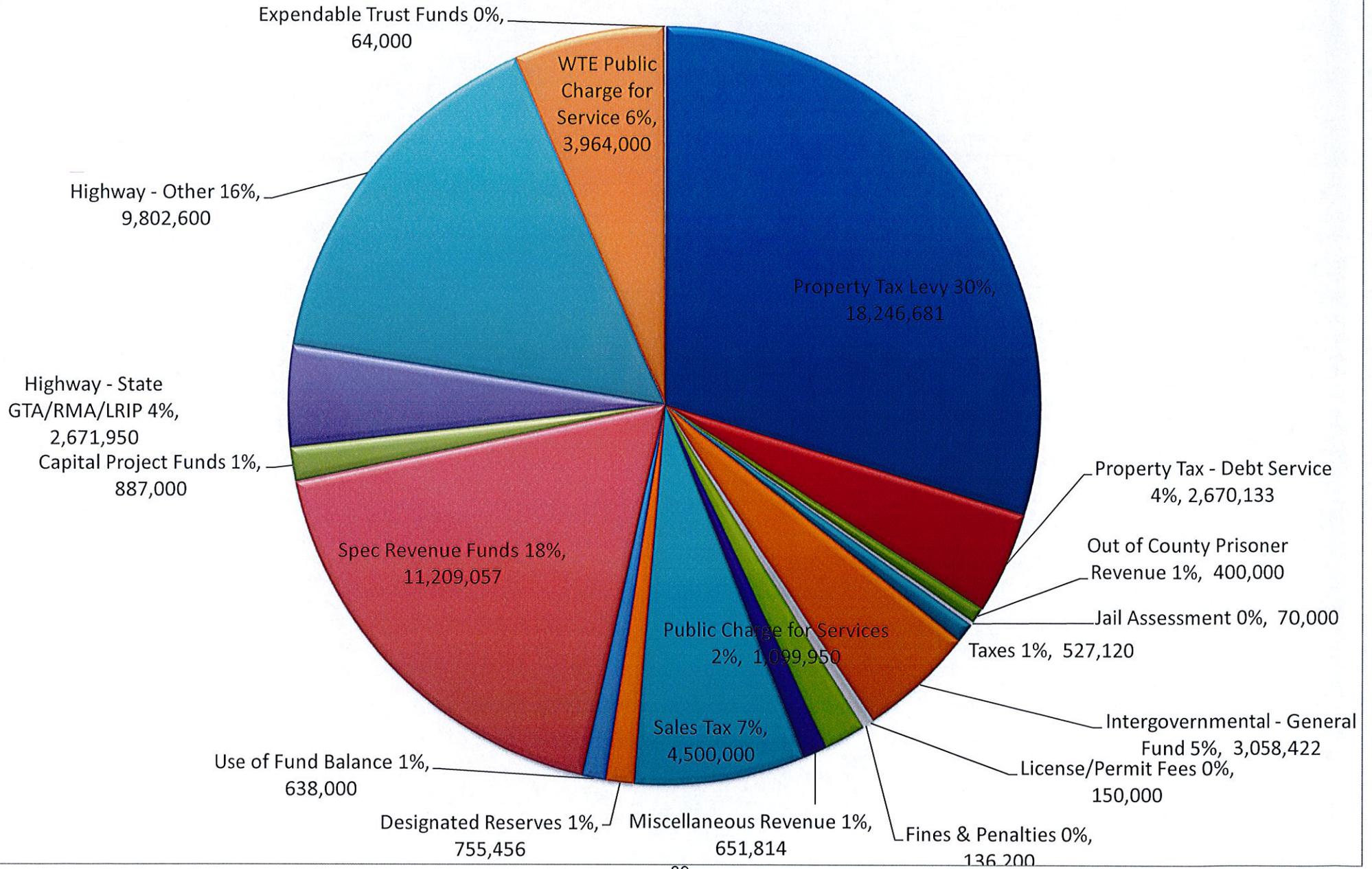
	<i>Proposed</i>	<i>Executive Recommendation</i>	<i>Board Approved</i>
Contingency	75,000	75,000	75,000
Employee Payouts - Retirements, Terminations	175,000	175,000	175,000
COLA - 2% (Includes Estimated FICA/Medicare/WRS)	350,000	350,000	350,000
Health Insurance possible plan changes, (a qualifying change in plan status)	100,000	100,000	100,000
Health Insurance Increases for 2018 - 3.0%	170,000	145,000	145,000
Wage Adjustments as per Implementation of Step Program	250,000	275,000	275,000
Courtrooms 3 & 4 Construction & Upgrades	150,000	150,000	150,000
Transportation Alternative Planning Grant (TAD)	15,000	15,000	15,000
	<b>1,285,000</b>	<b>1,285,000</b>	<b>1,285,000</b>

<i>Budget Year</i>	<i>Total Tax Levy</i>	<i>Adopted Contingency Fund</i>	<i>Actual Spent</i>
2004	14,249,935	150,000	61,761
2005	14,070,755	413,253	81,419
2006	14,943,212	422,239	75,110
2007	15,448,538	559,452	207,412
2008	16,066,715	719,816	214,682
2009	16,497,625	811,709	256,201
2010	16,889,289	776,000	354,218
2011	17,227,317	850,577	666,467
2012	17,571,099	719,238	403,581
2013	17,747,703	841,038	507,831
2014	18,152,552	1,042,500	569,832
2015	19,174,143	1,025,000	669,614
2016	19,569,260	1,455,000	1,067,758
2017	20,210,095	1,675,000	
2018	20,916,813	1,285,000	

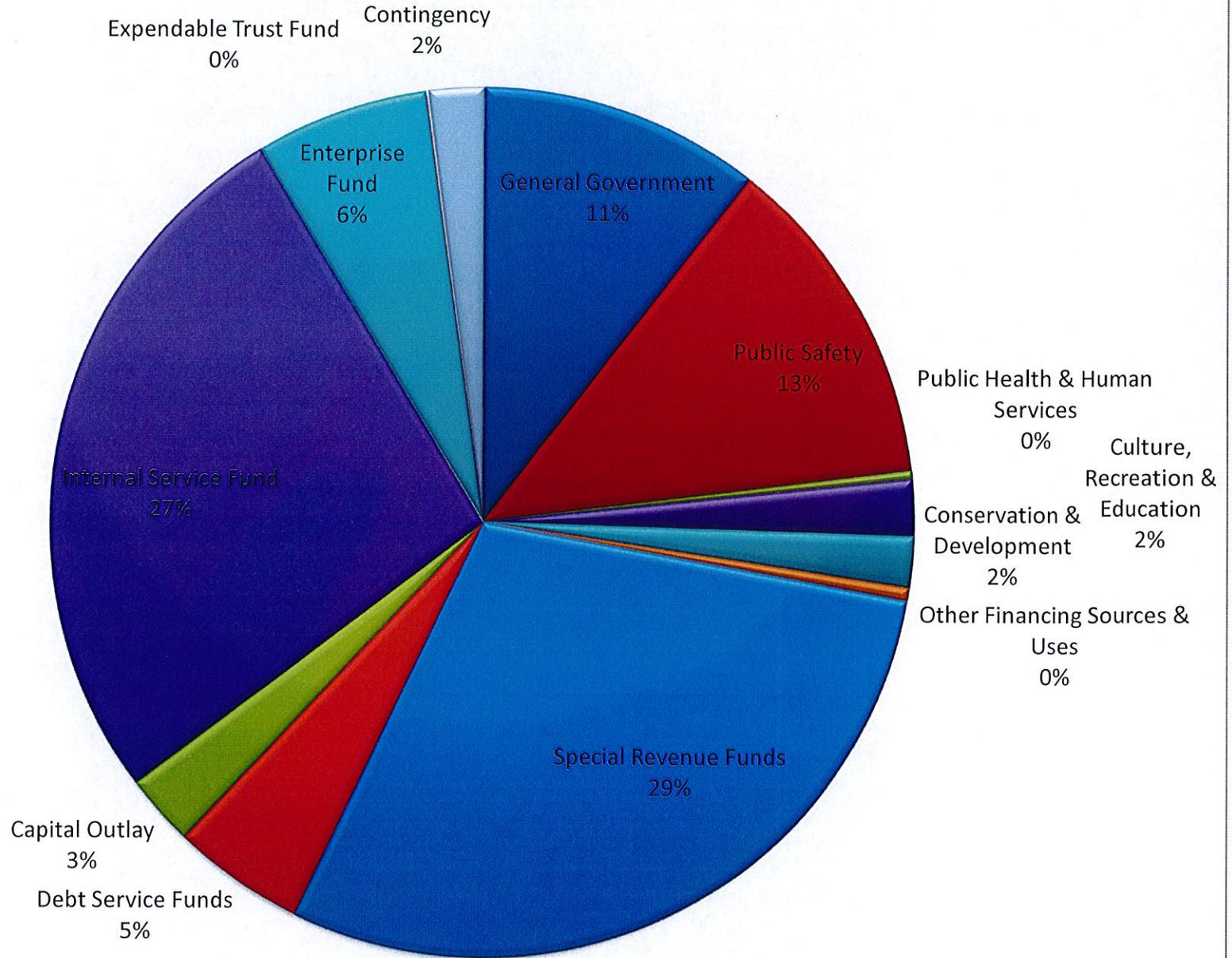


**\*\*Unused Contingency Returned to General Fund Unassigned Fund Balance**

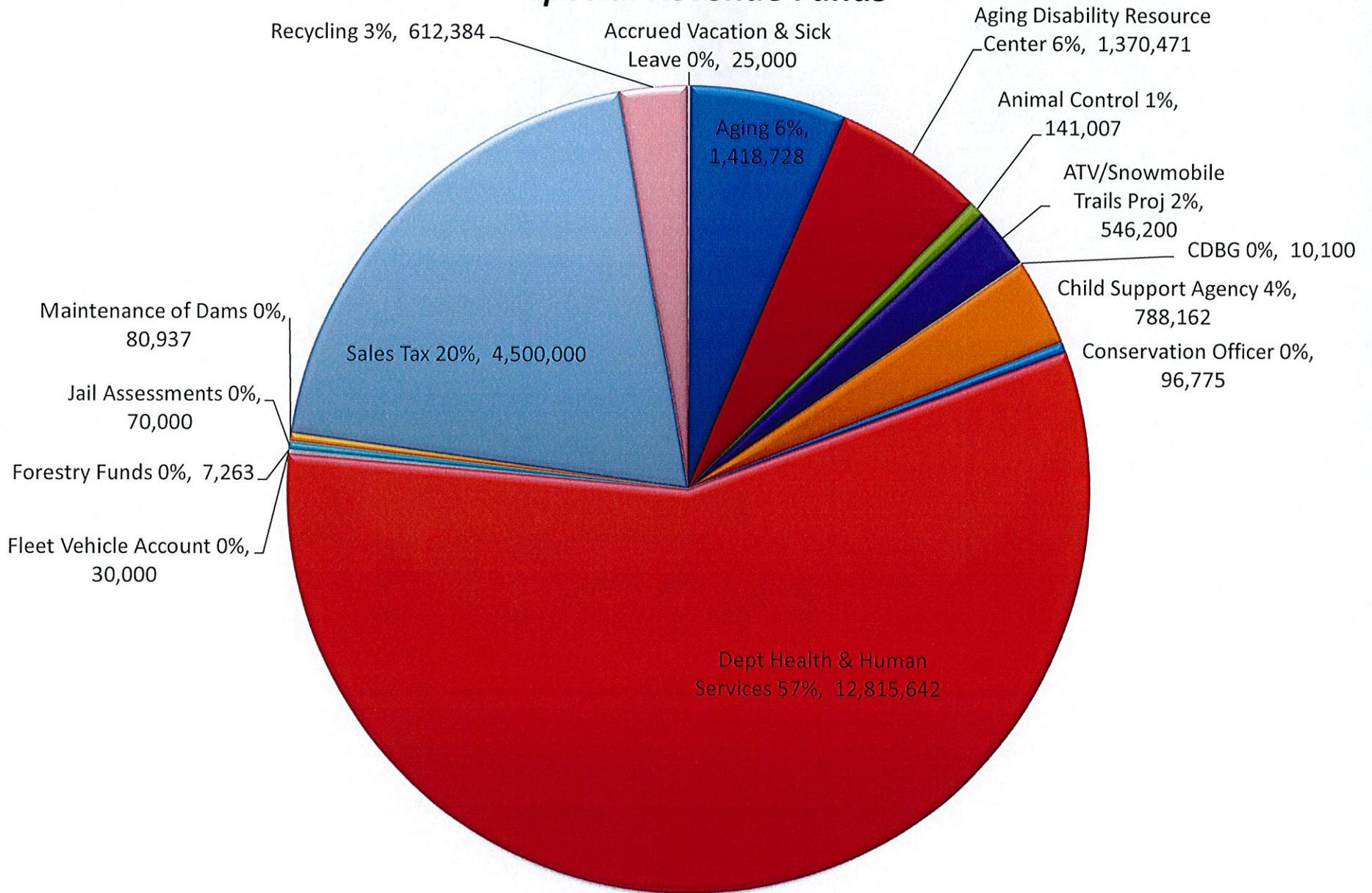
## Revenues by Funding Source



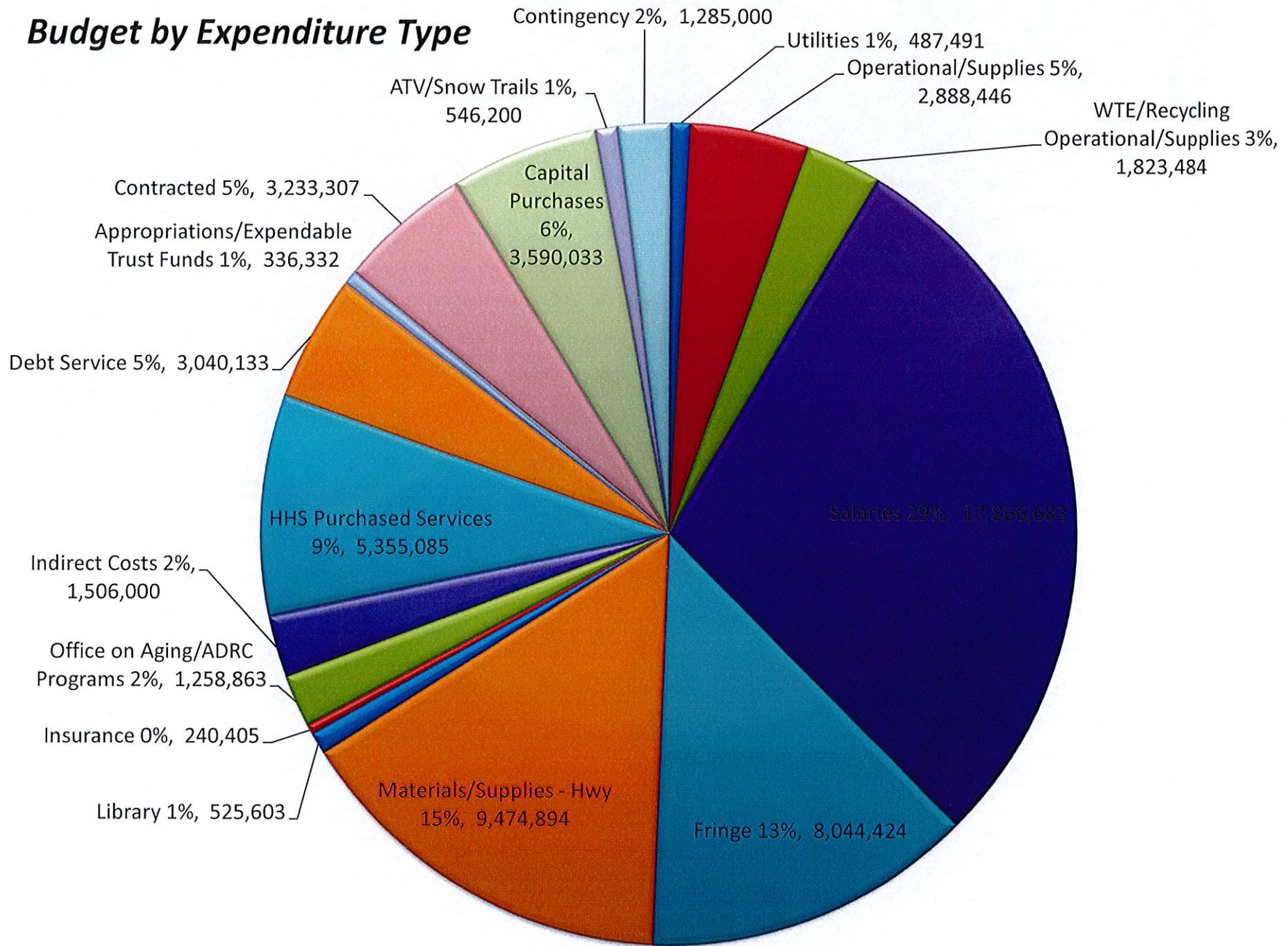
## Budget by Function



## Special Revenue Funds



# Budget by Expenditure Type



## Barron County Indirect Costs Supplement to the 2018 Budget

### Department

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<i>Child Support</i>	103,125	113,708	108,736	98,502	97,770
<i>Human Services</i>	900,812	925,592	903,343	821,712	875,832
<i>Aging &amp; Nutrition</i>	61,252	182,972	198,698	156,539	125,996
<i>ADRC</i>	119,332	81,295	98,012	133,571	137,338
<i>Highway</i>	154,677	185,164	210,536	205,193	201,209
<i>Solid Waste</i>	25,227	55,994	57,226	75,545	67,855
<i>Total</i>	<u>1,364,425</u>	<u>1,544,725</u>	<u>1,576,551</u>	<u>1,491,062</u>	<u>1,506,000</u>

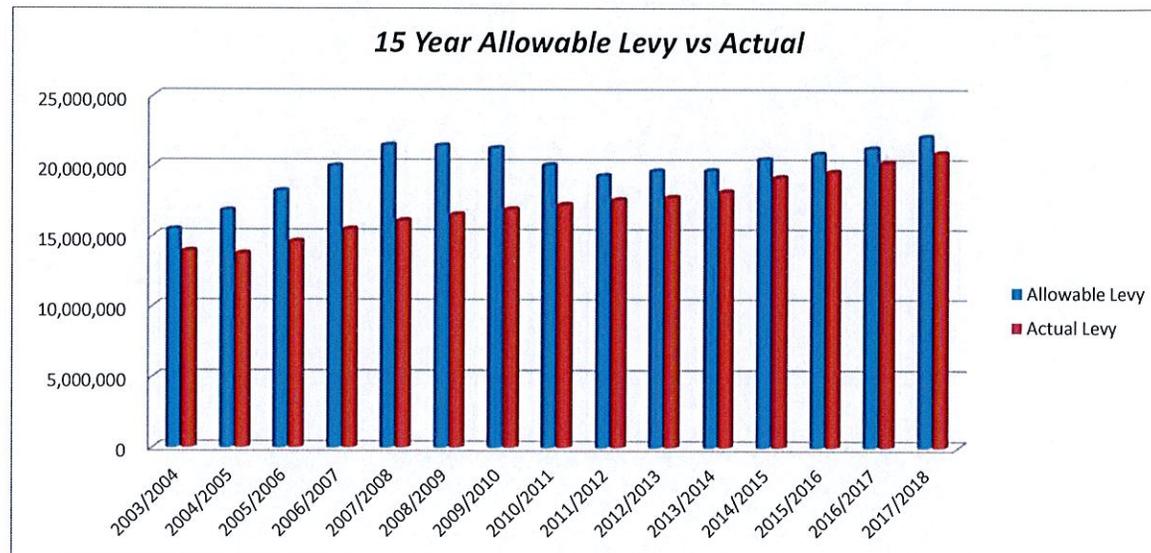
### *Per Revenue Spreadsheet*

<i>DHHS/Aging/ADRC/CSA</i>	<i>01-43211-000</i>	1,184,521	1,303,567	1,308,789	1,210,324	1,236,936
<i>Highway</i>	<i>01-49220-701</i>	154,677	185,164	210,536	205,193	201,209
<i>Waste to Energy</i>	<i>01-49220-703</i>	25,227	55,994	57,226	75,545	67,855
<i>Total</i>		<u>1,364,425</u>	<u>1,544,725</u>	<u>1,576,551</u>	<u>1,491,062</u>	<u>1,506,000</u>

<i>Increase/(Decrease)</i>	443,320	180,300	31,826	(85,489)	14,938
----------------------------	---------	---------	--------	----------	--------

**Barron County 15 Year Allowable Levy vs Actual  
Supplement to the 2018 Budget**

	<i>Allowable Levy</i>	<i>Actual Levy</i>
2003/2004	15,439,527	13,917,438
2004/2005	16,812,130	13,727,483
2005/2006	18,208,088	14,590,342
2006/2007	19,981,792	15,448,538
2007/2008	21,459,444	16,066,715
2008/2009	21,429,188	16,497,625
2009/2010	21,252,716	16,889,289
2010/2011	20,052,992	17,227,317
2011/2012	19,307,044	17,571,099
2012/2013	19,631,789	17,747,703
2013/2014	19,657,565	18,152,552
2014/2015	20,468,034	19,174,143
2015/2016	20,846,954	19,569,260
2016/2017	21,247,314	20,210,095
2017/2018	22,087,857	20,916,813



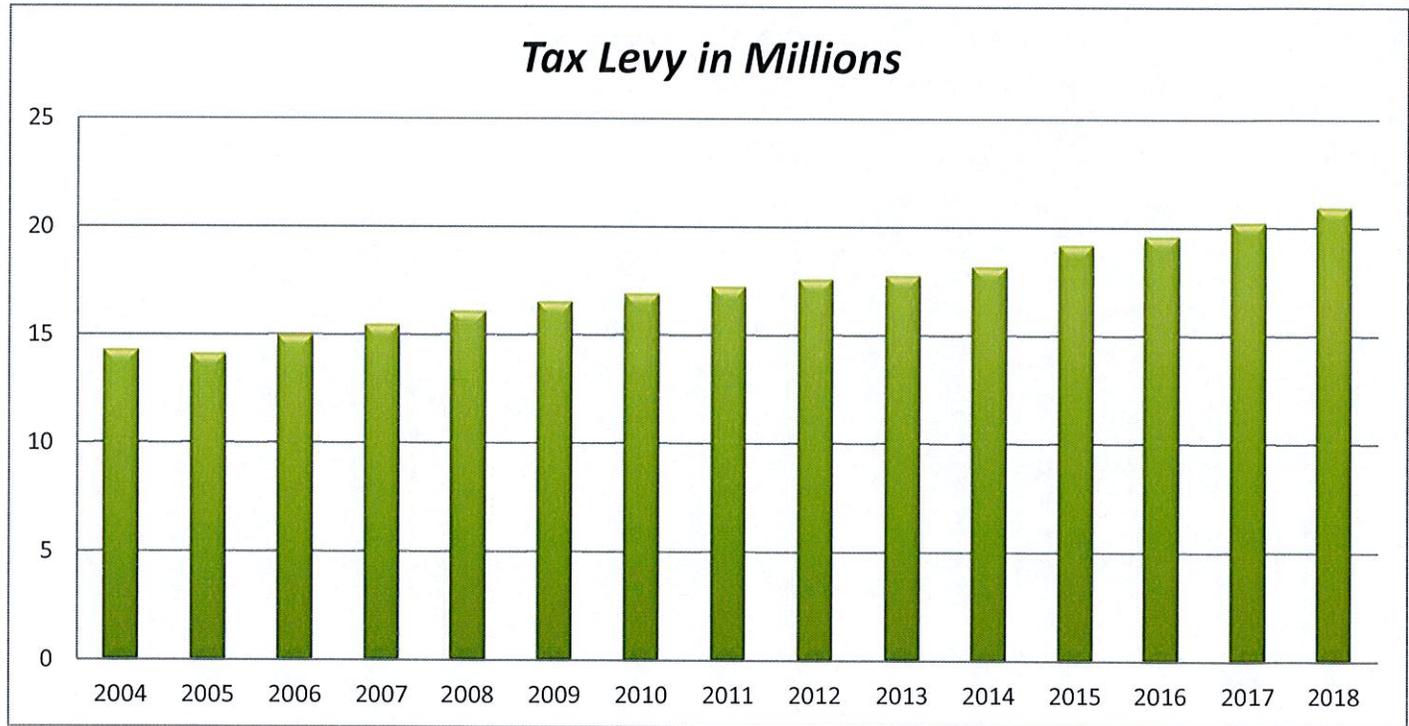
\*\*Includes annual Library Levy exempt from being included in levy limits per Wi. Stat. 66.0602(3)(e)4.

**Barron County 2018 Levy Limit Worksheet**  
**Supplement to the 2018 Budget**

		1.38%		1.491%
	<i>Maximum Levy</i>	<i>Approved Levy</i>	<i>Maximum Levy</i>	<i>Approved Levy</i>
<i>Determination of 2017 Payable 2018 Allowable Levy Limit</i>			<i>2017 for 2018</i>	<i>2017 for 2018</i>
	2016/2017	2016/2017		
2016 Payable 2017 Actual County Levy	19,070,112	19,070,112	19,692,439	19,692,439
Exclude 2016 Levy for New General Obligation Debt Authorized after July 1, 2005	(1,113,904)	(1,113,904)	(1,443,904)	(1,443,904)
2016 Payable 2017 Adjusted Actual County Levy	17,956,208	17,956,208	18,248,535	18,248,535
0.00% Growth plus Terminated TID% ( 0.00 ) Applied to Adj Actual Levy	18,000,739	18,000,739	18,248,535	18,248,535
Net New Construction 1.491% plus Terminated TID % Applied	\$ 272,086	18,248,535	18,520,621	18,520,621
Larger of Growth or Net New Construction	\$ 272,086	18,248,535	18,520,621	18,520,621
Adjust In				
General Obligation Debt authorized after July 1, 2005.	2,481,123	1,443,904	3,041,633	1,870,589
<b>2016 Payable 2017 Allowable Levy (Does not include Library Levy)</b>	<b>20,729,658</b>	<b>19,692,439</b>	<b>21,562,254</b>	<b>20,391,210</b>
Add on Library Levy	517,656	517,656	525,603	525,603
<b>Total Levy</b>	21,247,314	<u><b>20,210,095</b></u>	22,087,857	<u><b>20,916,813</b></u>
		<b>Amount Below Allowable Levy</b>		<b>1,171,044</b>

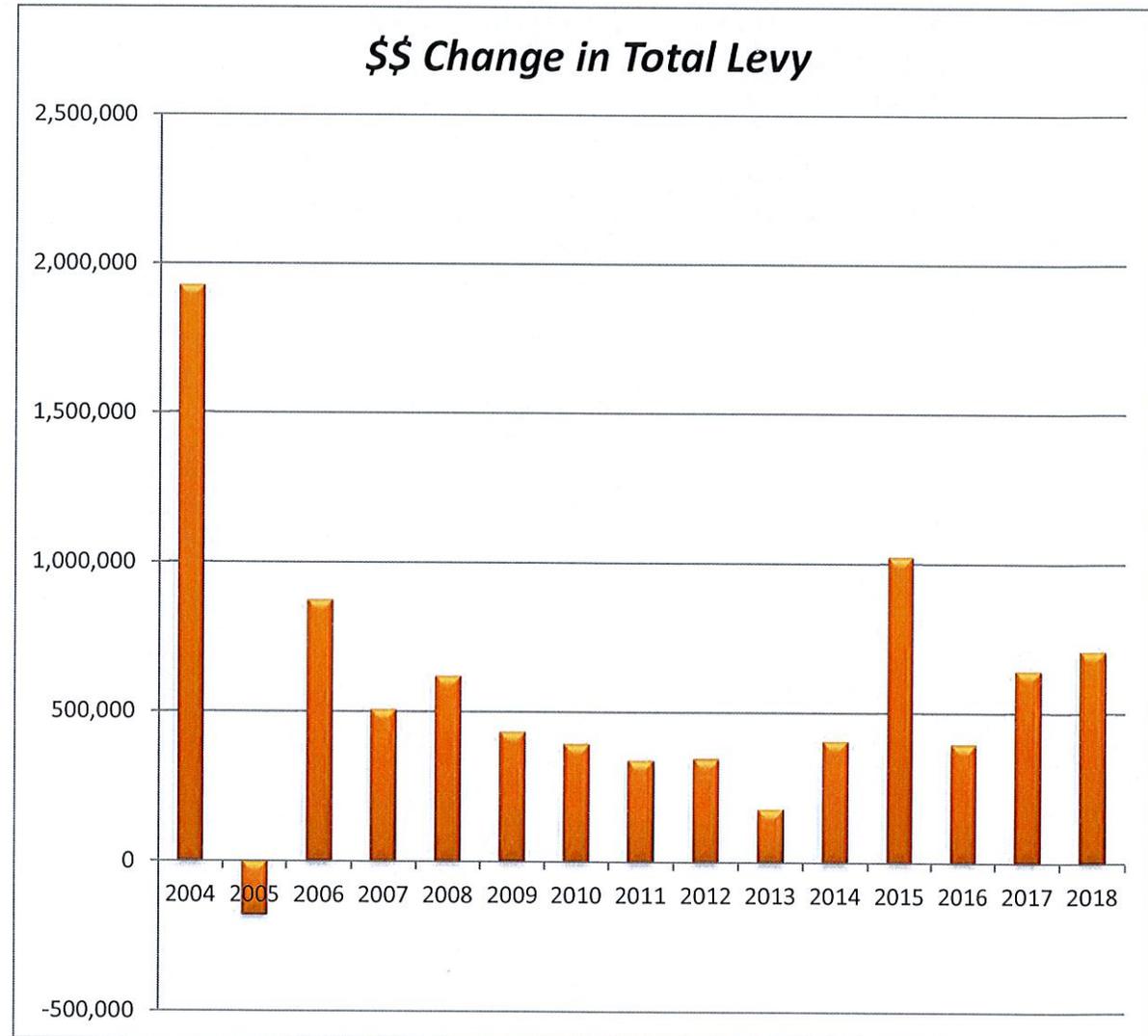
## ***Barron County 15 Year Historical Analysis of Tax Levy Supplement to the 2018 Budget***

<i><b>Budget Year</b></i>	<i><b>Tax Levy</b></i>
2004	14,249,935
2005	14,070,755
2006	14,943,212
2007	15,448,538
2008	16,066,715
2009	16,497,625
2010	16,889,289
2011	17,227,317
2012	17,571,099
2013	17,747,703
2014	18,152,552
2015	19,174,143
2016	19,569,260
2017	20,210,095
2018	20,916,813



## Barron County 15 Year Historical Analysis of Change in Levy from Prior Year Supplement to the 2018 Budget

Year	Change in Levy from Prior Year	
2004	1,925,740	15.63%
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%
<b>Average</b>	<b>572,844</b>	<b>3.65%</b>



## Barron County 15 Year Historical Budget Summary Supplement to 2018 Budget

	2004 Adopted	2005 Adopted	2006 Adopted	2007 Adopted	2008 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Adopted	2013 Adopted	2014 Adopted	2015 Adopted	2016 Adopted	2017 Adopted	2018 Adopted
Total Expenditures	22,144,236	29,906,200	24,068,064	24,252,863	25,703,036	28,418,508	28,574,317	31,658,619	26,579,745	25,974,917	27,455,198	28,859,798	30,112,813	31,251,133	\$32,048,319
Total Revenues	7,894,301	15,835,445	9,124,852	8,804,325	9,636,321	11,920,883	11,685,028	14,431,302	9,008,646	8,227,214	9,302,646	9,685,655	10,543,553	11,041,038	\$11,131,506
<b>Total Tax Levy</b>	<b>14,249,935</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>
Operating Levy	12,665,085	12,843,623	13,015,239	13,602,602	14,219,195	14,300,976	14,634,063	15,066,469	15,411,130	15,643,531	16,397,623	16,782,070	17,186,872	17,999,431	\$18,246,680
Debt Levy	1,584,850	1,227,132	1,927,973	1,845,936	1,847,520	2,196,649	2,255,226	2,160,848	2,159,969	2,104,172	1,754,929	2,392,073	2,382,388	2,210,664	\$ 2,670,133
<b>Total Levy - Recomputed</b>	<b>14,249,935</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>
Total Levy Change from Prior Yr	1,925,740	(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
% Levy Change from Prior Yr	15.63%	-1.26%	6.20%	3.38%	4.00%	2.68%	2.37%	2.00%	2.00%	1.01%	2.28%	5.63%	2.06%	3.27%	3.50%
Operating Levy Chg from Prior Yr	1,811,649	178,538	171,616	587,363	616,593	81,781	333,087	432,406	344,661	232,401	754,092	384,447	404,802	812,559	247,249
% Operating Levy Chg from Prior Yr	16.69%	1.41%	1.34%	4.51%	4.53%	0.58%	2.33%	2.95%	2.29%	1.51%	4.82%	2.34%	2.41%	4.73%	1.37%
Debt Levy Change from Prior Yr	114,091	(357,718)	700,841	(82,037)	1,584	349,129	58,577	(94,378)	(879)	(55,797)	(349,243)	637,144	(9,685)	(171,724)	459,469
% Debt Levy Change from Prior Yr	7.76%	-22.57%	57.11%	-4.26%	0.09%	18.90%	2.67%	-4.18%	-0.04%	-2.58%	-16.60%	36.31%	-0.40%	-7.21%	20.78%
<b>Average Change in Total Levy</b>													<b>572,844</b>	<b>3.65%</b>	

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
State Tax not part of County Budget	568,606	621,936	630,116	645,840	667,919	667,592	662,233	625,216	626,209	589,713	607,455	633,246	653,570	673,355
\$\$ Change	54,772	53,330	8,180	15,724	22,079	(328)	(5,358)	(37,017)	993	(36,496)	17,742	25,791	20,324	19,785
%% Change	10.66%	9.38%	1.32%	2.50%	3.42%	-0.05%	-0.80%	-5.59%	0.16%	-5.83%	3.01%	4.25%	3.21%	3.03%
<b>Expenditures</b>	<b>2004 Adopted</b>	<b>2005 Adopted</b>	<b>2006 Adopted</b>	<b>2007 Adopted</b>	<b>2008 Adopted</b>	<b>2009 Adopted</b>	<b>2010 Adopted</b>	<b>2011 Adopted</b>	<b>2012 Adopted</b>	<b>2013 Adopted</b>	<b>2014 Adopted</b>	<b>2015 Adopted</b>	<b>2016 Adopted</b>	<b>2017 Adopted</b>
Operation and Maintenance	16,243,796	16,551,305	17,749,988	17,727,493	19,014,409	19,002,775	19,136,138	19,045,711	18,153,484	18,676,441	19,746,856	20,310,582	21,092,455	21,885,149
Debt Service	1,833,630	1,883,370	2,317,785	2,338,430	2,262,073	2,335,943	2,424,729	2,597,030	2,292,521	2,303,647	1,945,929	1,955,628	2,620,788	2,607,664
Capital Outlay - Borrowing/Grant Fund		7,500,000				2,500,000	2,500,000	5,200,000						
County Tax for Highways & Bridges	3,109,313	2,790,000	2,790,000	2,790,000	2,837,413	2,899,480	2,883,368	3,025,922	3,023,474	3,035,500	3,280,000	3,540,197	3,700,019	3,899,600
Contingency Fund	150,000	413,253	422,239	559,452	719,816	811,709	776,000	850,577	719,238	841,038	1,042,500	1,025,000	1,455,000	1,675,000
Capital Project Funding	475,000	425,000	435,000	450,000	450,000	450,000	425,000	450,000	977,100	600,000	935,000	855,000	745,403	666,064
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>21,811,739</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>LESS:</b>														
General Revenue	4,153,361	4,304,217	4,995,856	4,860,337	5,771,768	5,751,589	5,250,144	5,340,660	4,616,094	4,677,739	5,281,646	5,578,930	5,437,053	5,519,038
Debt Service Revenue	21,494	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	2,925,000	3,150,000	3,200,000	3,200,000	3,200,000	3,280,000	3,140,000	3,000,000	3,000,000	3,000,000	3,100,000	3,200,000	3,500,000	3,500,000
Excess Sales Tax Revenue	567,160	124,990	539,184	101,471	250,000	250,000	250,000	124,000	26,000	235,038	500,000	685,000	917,600	1,125,000
Jail Assessment Fees	65,000	65,000	65,000	65,000	65,000	65,000	65,000	47,607	37,150	60,000	60,000	50,000	75,000	75,000
Out of Co Prisoner Revenues - to D/S/F			150,000	325,000	297,551	52,800	83,009	101,588	95,402	139,475	131,000	171,725	163,400	322,000
Debt Service Fund Balance Applied	162,286	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
Fund Balance Tsf from Other Funds							375,381	35,460						
<b>Total Revenues to be applied to levy</b>	<b>7,894,301</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>
County Library	332,497	343,272	352,870	387,488	397,462	394,559	403,541	464,353	486,803	483,109	472,771	486,927	469,522	485,602
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
<b>Total Levy</b>	<b>14,249,935</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>Dollar Change from Prior Year</b>	<b>1,925,740</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>640,835</b>
<b>Operating Levy</b>	<b>12,665,085</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>Debt Levy</b>	<b>1,584,850</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>Total Levy - recomputed</b>	<b>14,249,935</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>

## Barron County Debt Schedule Supplement to the 2018 Budget



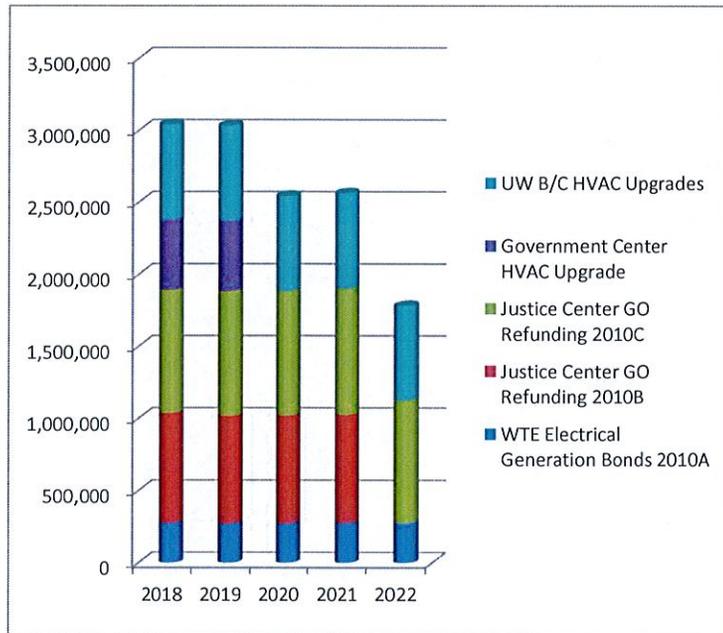
*Projected 2018    Projected 2019    Projected 2020    Projected 2021    Projected 2022    Projected 2023*

**Debt Schedule**

* WTE Electrical Generation Bonds 2010A	273,740	269,450	269,550	273,975	272,350	0
** Justice Center GO Refunding 2010B	762,220	746,450	749,175	750,375	0	0
Justice Center GO Refunding 2010C	853,406	864,782	864,438	877,575	849,750	0
Government Center HVAC Upgrade	491,667	491,667	0	0	0	0
UW B/C HVAC Upgrades	658,170	658,170	658,170	658,170	658,170	0
	<u>3,039,203</u>	<u>3,030,519</u>	<u>2,541,333</u>	<u>2,560,095</u>	<u>1,780,270</u>	<u>0</u>

\*WTE Electrical Generation Bonds have a potential call date of 12/1/2018

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

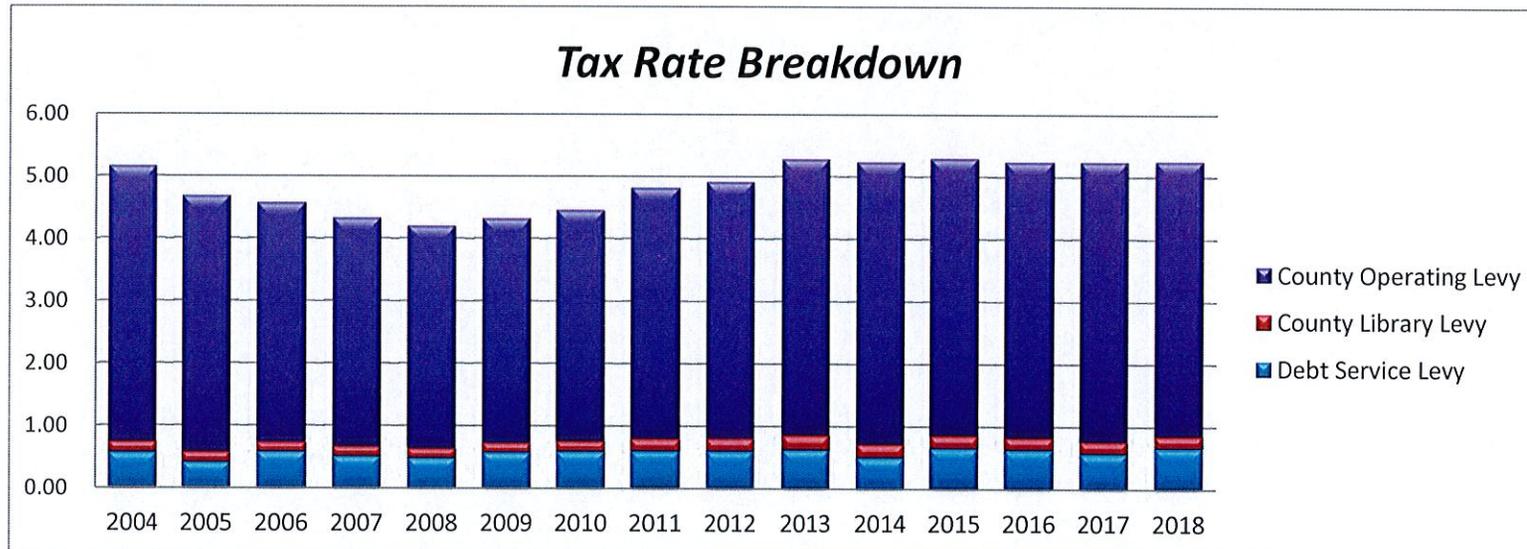


### Breakdown of Principal & Interest As of 12/31/2017

	Principal	Interest	Total
WTE Elec Gen Bonds	1,190,000	169,065	1,359,065
JC GO Refunding 2010B	2,770,000	238,220	3,008,220
JC GO Refunding 2010C	3,970,000	339,951	4,309,951
Govt Ctr HVAC Upgrade	983,334	0	983,334
UWBC HVAC Upgrade	3,157,092	133,758	3,290,850
	<u>12,070,426</u>	<u>880,994</u>	<u>12,951,420</u>

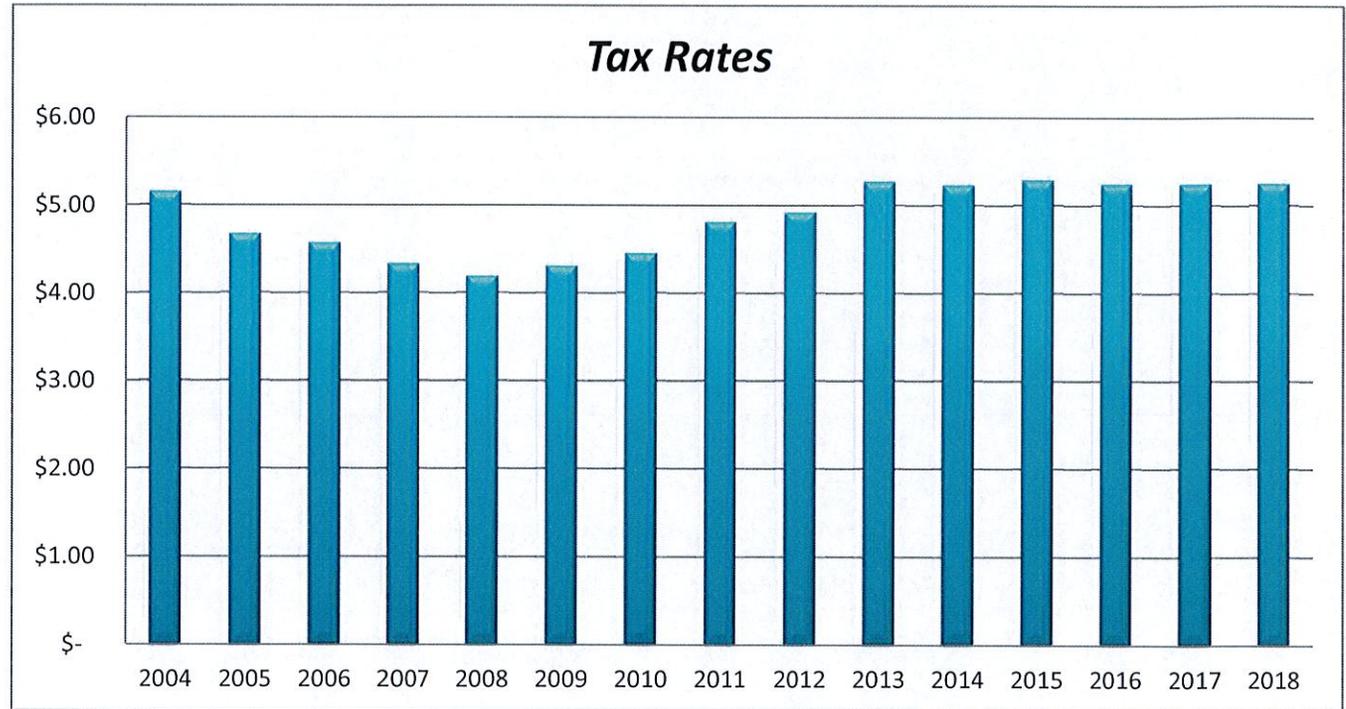
## *Barron County 15 Year Historical Tax Rate Analysis Supplement to the 2018 Budget*

Year	Debt Service Levy	County Library Levy	County Operating Levy	Total County Levy
2004	0.57	0.17	4.41	5.15
2005	0.41	0.16	4.10	4.67
2006	0.58	0.15	3.84	4.57
2007	0.51	0.15	3.66	4.32
2008	0.48	0.15	3.56	4.19
2009	0.57	0.15	3.59	4.31
2010	0.59	0.16	3.70	4.45
2011	0.60	0.19	4.02	4.81
2012	0.60	0.20	4.11	4.91
2013	0.62	0.23	4.43	5.28
2014	0.50	0.21	4.52	5.23
2015	0.65	0.20	4.44	5.29
2016	0.63	0.19	4.42	5.24
2017	0.57	0.19	4.48	5.24
2018	0.66	0.19	4.40	5.25



## Barron County 15 Year Historical Tax Rate Analysis Supplement to the 2018 Budget

<b>Budget Year</b>	<b>Mill Rates</b>	
2004	\$	5.15
2005	\$	4.67
2006	\$	4.57
2007	\$	4.33
2008	\$	4.19
2009	\$	4.31
2010	\$	4.45
2011	\$	4.81
2012	\$	4.92
2013	\$	5.27
2014	\$	5.23
2015	\$	5.29
2016	\$	5.24
2017	\$	5.24
2018	\$	5.25

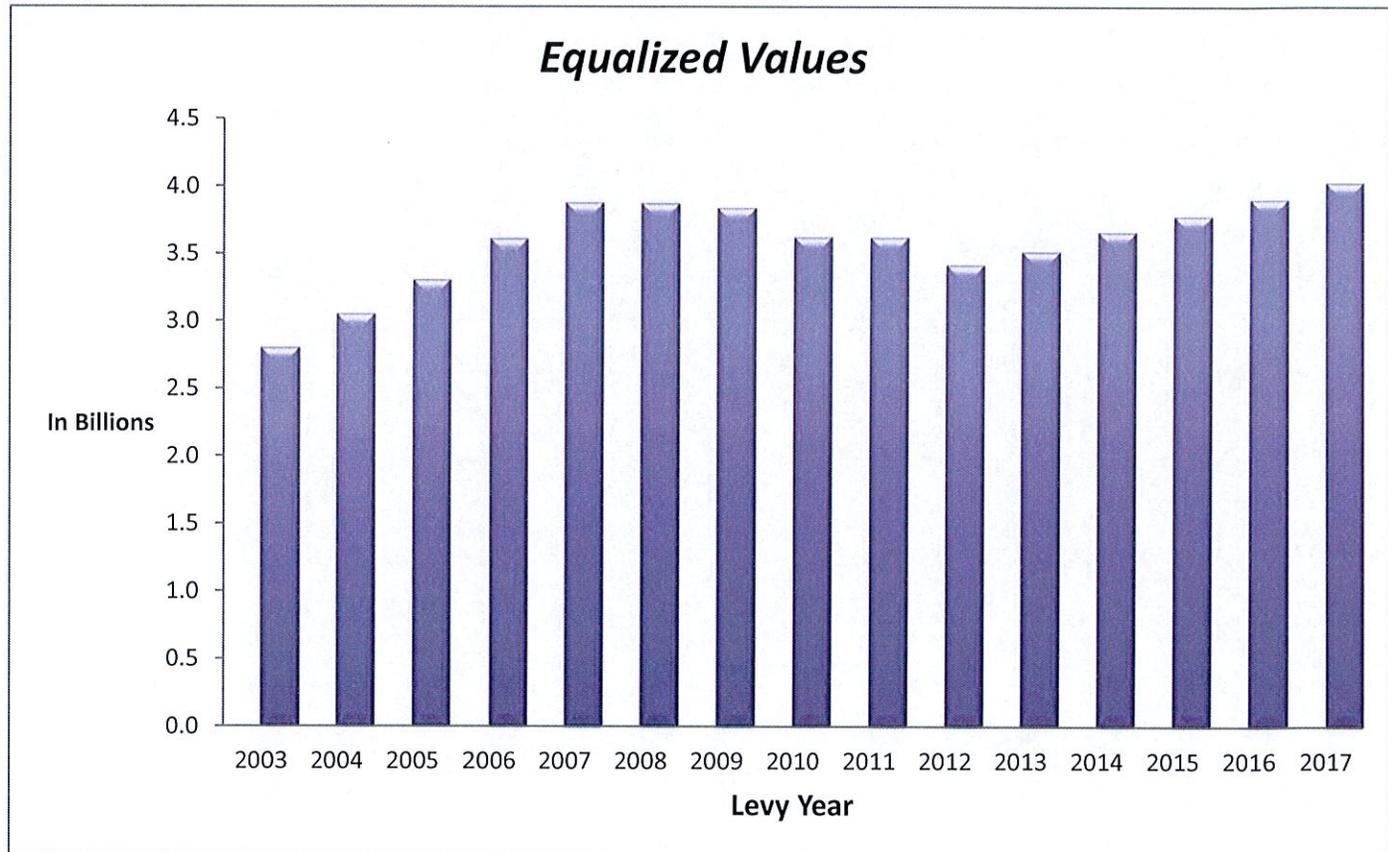


Average \$ 4.86

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

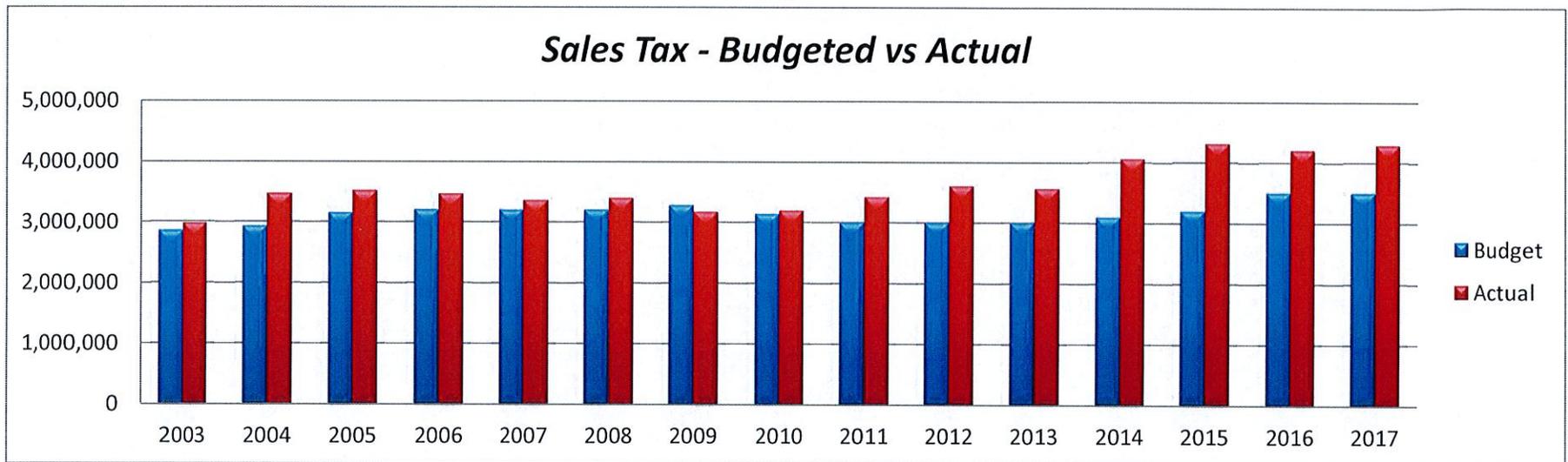
## ***Barron County 15 Year Historical Analysis of Equalized Values Supplement to the 2018 Budget***

<b>Levy Year</b>	<b>Equalized Value</b>
2003	2,798,892,500
2004	3,047,719,200
2005	3,300,779,800
2006	3,609,267,600
2007	3,876,173,100
2008	3,870,708,200
2009	3,838,832,400
2010	3,622,128,900
2011	3,621,055,800
2012	3,415,905,200
2013	3,515,102,200
2014	3,660,418,400
2015	3,777,126,100
2016	3,903,167,200
2017	4,024,616,900
<b>Average</b>	<b>3,592,126,233</b>



## Barron County 15 Year Historical Sales Tax Analysis Supplement to the 2018 Budget

<i>Budget Year</i>	<i>Sales Tax Budgeted</i>	<i>Sales Tax Actual</i>
2003	2,850,000	2,974,990
2004	2,925,000	3,464,183
2005	3,150,000	3,515,577
2006	3,200,000	3,461,256
2007	3,200,000	3,358,190
2008	3,200,000	3,390,854
2009	3,280,000	3,170,105
2010	3,140,000	3,192,960
2011	3,000,000	3,417,798
2012	3,000,000	3,601,312
2013	3,000,000	3,562,443
2014	3,100,000	4,061,281
2015	3,200,000	4,310,954
2016	3,500,000	4,201,197
2017	3,500,000	4,292,060 Estimated

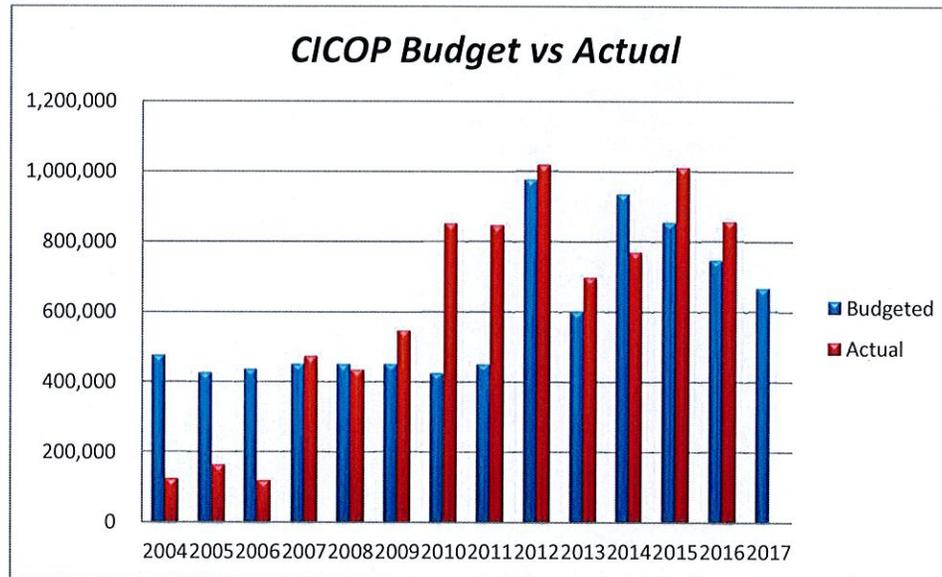


## Barron County Capital Improvement Capital Outlay (CICOP) Supplement to the 2018 Budget

### Capital Improvement - Capital Outlay

Total requests for 2018 from CICOP details	1,637,000	
Total	1,637,000	
Levy	750,000	46%
Requests in excess of Levy (reserves)	887,000	54%

<i>Budget Year</i>	<i>Levy Dollars Applied</i>	<i>CICOP Actual Expenditures</i>
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	
2018	750,000	



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

**Barron County Capital Improvement & Capital Outlay Plan  
Supplement to the 2018 Budget**

<b>Project Description</b>	<b>Project Cost</b>	<b>Funding Method</b>				<b>Total</b>
		<b>Tax Levy</b>	<b>Bonding</b>	<b>Grant Funding</b>	<b>Other</b>	
<b>General Government</b>						
Depreciation Replacement	25,000	X				25,000
<b>Administration</b>						
Furniture Replacement	2,000	X				2,000
Folding Machine Replacement	8,000	X				8,000
<b>Aging</b>						
Walk-In Cooler	15,000	X				15,000
Pontiac Vibe Replacement	20,000	X				20,000
Convection Ovens	6,000	X				6,000
<b>Courts</b>						
Jury Coat Racks	1,000	X				1,000
JA Stand Up Work Stations	1,800	X				1,800
Ipad	600	X				600
Benches	5,000	X				5,000
<b>DHHS</b>						
DHHS Furniture Replacement (5 Offices)	12,500	X				12,500

<b>Project Description</b>	<b>Project Cost</b>	<b>Funding Method</b>				<b>Total</b>
		<b>Tax Levy</b>	<b>Bonding</b>	<b>Grant Funding</b>	<b>Other</b>	
<b>District Attorney</b>						
Carpet Replacement	10,000	X				10,000
<b>Maintenance</b>						
Building Projects/Roofs - Govt Ctr	150,000	X				150,000
Emerg Generator & UPS Backup - Govt C	55,000	X				55,000
Wallpaper/Carpet - Justice Center	30,000	X				30,000
Boilers ERU 1 & 2 - Justice Center	300,000	X				300,000
Building Automation - Justice Center	40,000	X				40,000
Building Projects - Justice Center	25,000	X				25,000
<b>Medical Examiner</b>						
Pill Counter	1,500	X				1,500
<b>Parks &amp; Recreation</b>						
Truck - One Ton	60,000	X				60,000
Vet's Park Bathroom	56,000	X				56,000
Docks	15,000	X				15,000
Forest Road Repair	15,000	X				15,000
Signage	5,000	X				5,000
Picnic Tables - Vet's Park	5,000	X				5,000
10 Ton Trailer	9,000	X				9,000
Enclose Pavillion - Vet's Park	10,000	X				10,000
Boat Docking Area - Vet's Park	15,000	X				15,000

<b>Project Description</b>	<b>Project Cost</b>	<b>Funding Method</b>				<b>Total</b>
		<b>Tax Levy</b>	<b>Bonding</b>	<b>Grant Funding</b>	<b>Other</b>	
<b>Sheriff</b>						
Squads	165,000	X				165,000
Taser Replacements	10,000	X				10,000
Replacement of Jail Locks	10,000	X				10,000
Jail Laundry - Washer	15,000	X				15,000
Radio Fiber Upgrade	30,000	X				30,000
<b>Technology</b>						
Workstation Equipment	125,000	X				125,000
Networking	29,100	X				29,100
Copiers	26,000	X				26,000
Sheriff's Dept - IT	122,500	X				122,500
Software	63,000	X				63,000
Misc Projects	129,500	X				129,500
<b>Treasurer</b>						
Desk & Chairs	1,000	X				1,000
Counter Remodel	12,000	X				12,000
Cash Counting/Counterfeit Detector	500	X				500
<b>2018 COUNTY TOTAL</b>						
	<b>1,637,000</b>					<b>1,637,000</b>
County	1,637,000	X				1,637,000
Highway	1,125,000	X				1,125,000
<b>2018 GRAND TOTAL</b>						
	<b>2,762,000</b>					<b>2,762,000</b>

## Barron County Library Requests - Supplement to the 2018 Budget

<i>Out of County Libraries</i>	2015	2016	2017	2018	2018	<i>Increase (Decrease)</i>
	<i>Requested</i>	<i>Requested</i>	<i>Requested</i>	<i>Requested</i>	<i>Requested</i>	
	70%	70%	70%	100%	70%	
Amery Area Public Library	1,828	1,717	3,771	4,930	3,451	(320)
Baldwin Public Library	0	0	593	0	0	(593)
Balsam Lake Public Library	172	316	0	516	361	361
Boyceville Public Library	0	0	172	0	0	(172)
Bruce Area Library	148	140	359	205	144	(215)
Centuria Public Library	0	0	494	681	477	(17)
Chippewa Falls	1,947	925	2,283	2,743	1,920	(363)
Clarella Hacket Johnson Library - Sand Creek WI	1,452	1,720	599	588	411	(188)
Clear Lake Public Library	6,849	7,535	5,641	7,932	5,553	(88)
D.R. Moon Memorial Library - Stanley WI	0	130	250	73	51	(199)
Friday Memorial - New Richmond	655	757	801	1,025	718	(83)
GE Bleskacek Family Memorial Library - Bloomer Public Librar	3,838	5,063	4,018	4,323	3,026	(992)
Glenwood City Public Library	178	28	51	55	39	(12)
Hazel Mackin Community Library - Roberts WI	229	549	257	569	398	141
Hudson Area Joint - Hudson	426	1,253	1,405	348	243	(1,162)
Lac Courte Oreilles Ojibwa College Community Library	0	0	0	111	78	78
Larsen Family Public Library - Webster	0	0	0	39	27	27
LE Phillips - Eau Claire	4,451	1,695	3,116	6,277	4,394	1,278
Menomonie Public	4,268	5,942	5,696	7,741	5,419	(277)
Milltown Public Library	116	424	300	300	210	(90)
Osceola Public Library	0	31	55	0	0	(55)
River Falls Public Library	282	365	790	723	506	(284)
Rusk County Community - Ladysmith	446	329	295	540	378	83
Shell Lake Library	380	356	504	602	421	(83)
Spooner Memorial Library	133	235	468	349	244	(224)
St Croix Falls Public Library	176	116	136	218	152	16
Woodville Community Library	0	0	0	522	365	365
	<b>28,294</b>	<b>29,626</b>	<b>32,054</b>	<b>41,411</b>	<b>28,986</b>	<b>(3,068)</b>
<i>In County Libraries</i>	2015	2016	2017	2018	2018	<i>Increase (Decrease)</i>
	<i>Requested</i>	<i>Requested</i>	<i>Requested</i>	<i>Requested</i>	<i>Requested</i>	
	70%	70%	70%	100%	71%	
Barron Public Library - Barron	117,065	119,410	123,897	178,440	126,693	2,796
Cameron Public Library	18,646	18,056	21,184	33,368	23,691	2,507
Calhoun Memorial - Chetek	54,652	52,443	58,348	99,371	70,553	12,205
Thomas St. Angelo - Cumberland	98,925	102,779	105,321	151,763	107,752	2,431
Rice Lake Public - Rice Lake	177,427	157,999	158,184	213,712	151,735	(6,449)
Turtle Lake Public Library	20,212	18,835	18,668	22,807	16,193	(2,475)
	<b>486,927</b>	<b>469,522</b>	<b>485,602</b>	<b>699,460</b>	<b>496,617</b>	<b>11,015</b>
<b>Total all Library Appropriations</b>	<b>515,221</b>	<b>499,148</b>	<b>517,656</b>	<b>740,871</b>	<b>525,603</b>	<b>7,947</b>

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

In-County Library Increase Over Prior Year    2.27%    All Requests Increase    1.54%

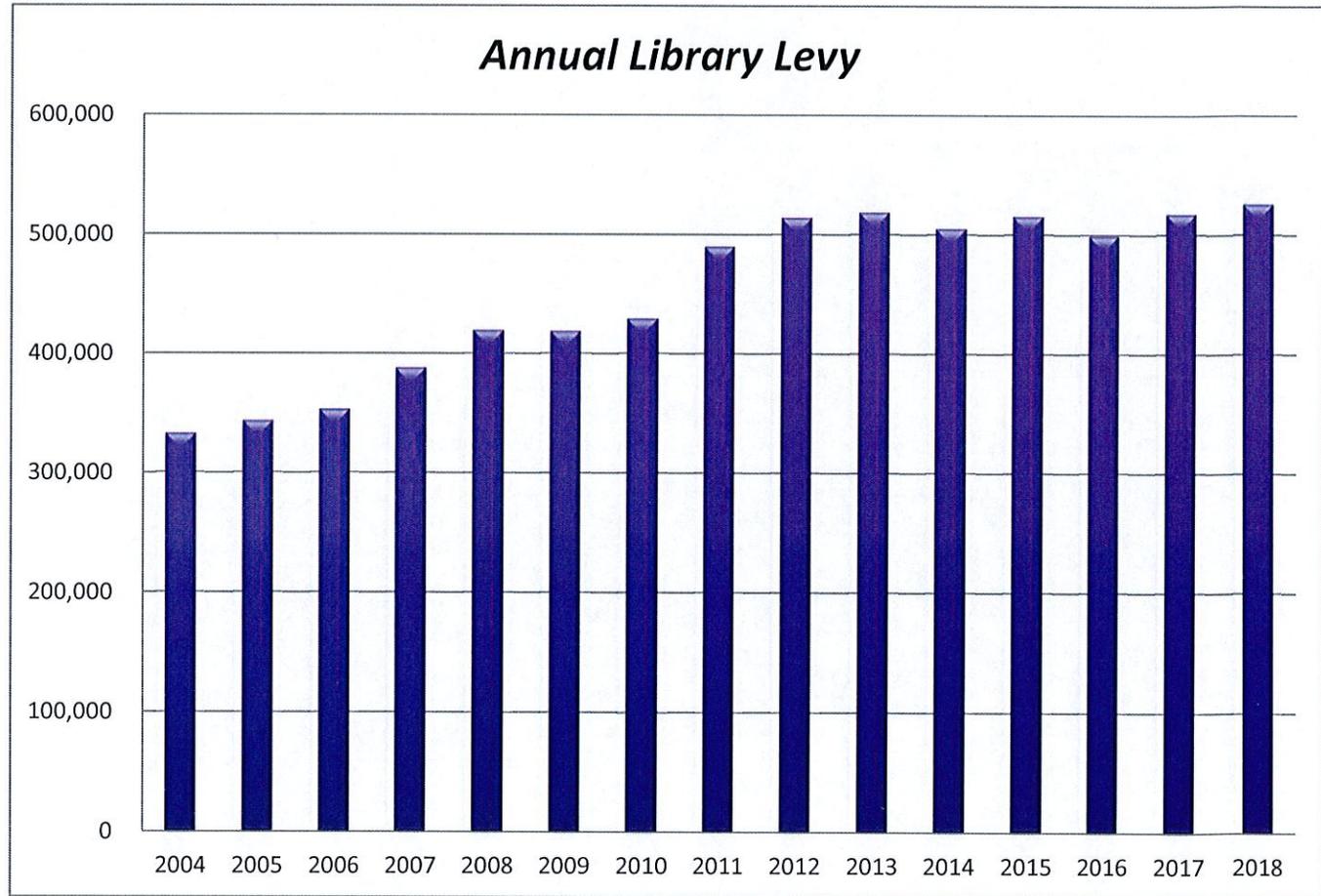
Per Barron County Library Plan 2017-2022 (as approved by County Board 8/21/17)

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*

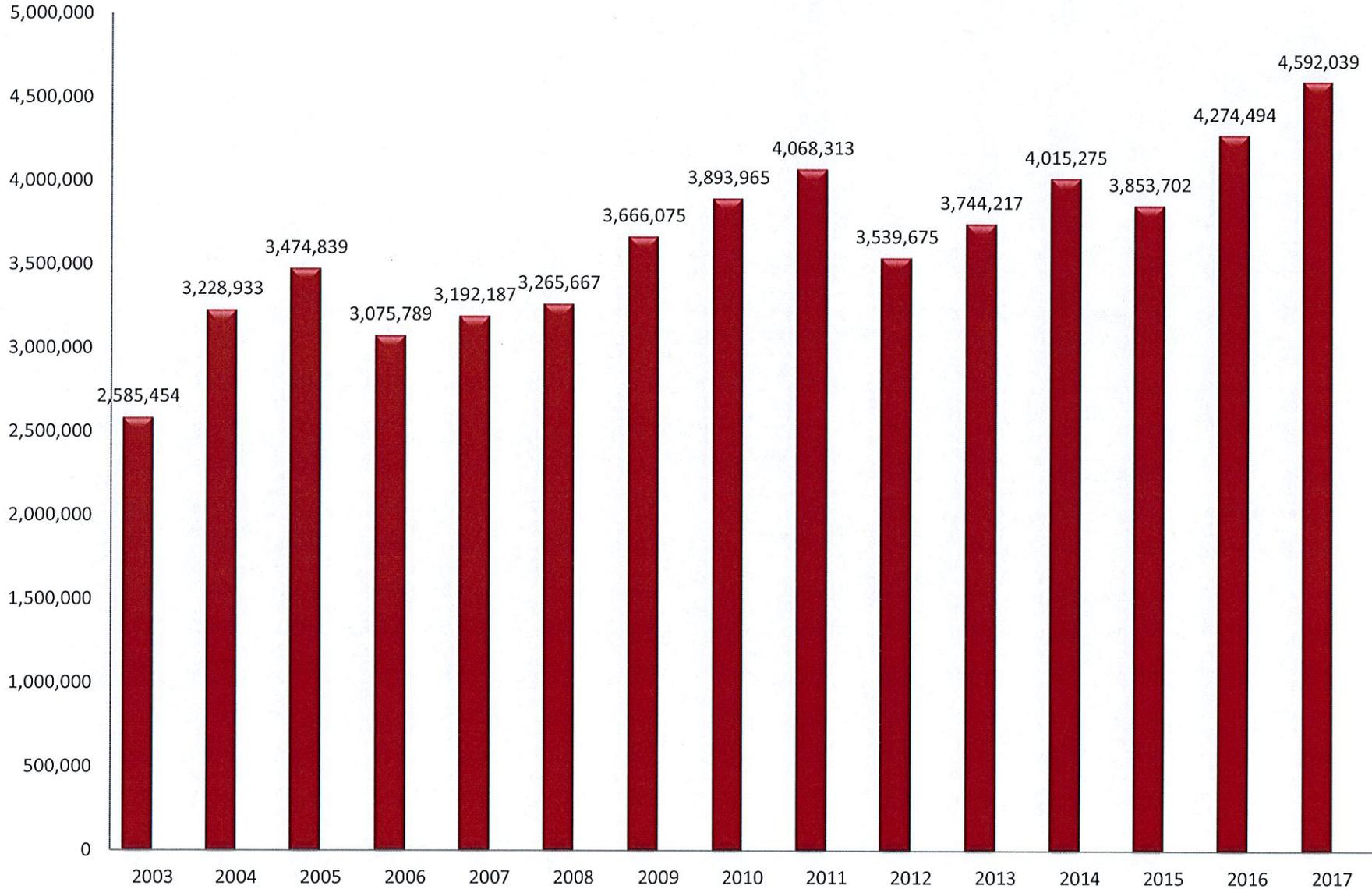
### *15 Year Historical Library Levy Analysis*

<i>Budget Year</i>	<i>Library Levy</i>
2004	332,497
2005	343,272
2006	352,870
2007	387,488
2008	419,325
2009	418,601
2010	429,082
2011	489,379
2012	513,881
2013	518,324
2014	504,865
2015	515,220
2016	499,148
2017	517,356
2018	525,603



15 Year Increase      193,106  
 15 Yr % Increase      36.74%

# 15 YEAR HISTORICAL HEALTH INSURANCE - COUNTY SHARE



■ 2017 - Estimate Only

■ Represents Amts Paid Out in Calendar Year - Employer Contributions Only

**Barron County, Barron Wisconsin**  
**Explanation of Excess Fund Balance - 2016**

<b>2015 Audited Fund Balance</b>	<b>\$ 6,789,825</b>	<b>Expenditures</b>	<b>\$ 19,727,496</b>
County Appropriations	\$ 10,067,790		
Revenues	\$ 7,370,735		
Transfers within General Fund - In	\$ 1,131,386		
Transfers within General Fund - Out	\$ (464,986)		
Transfers from Other Funds	\$ 4,874,879		
Transfers to Other Funds	\$ (1,133,909)		
Expenditures	\$ (20,015,844)		
<b>2016 Audited Fund Balance</b>	<b><u>\$ 8,619,876</u></b>	<b>42.2%</b>	<b>\$ 20,416,796</b>

\*\*Includes 2016 funds returned to G/F - DHHS \$322,781, Contingency \$387,242, CSA \$15,508, ADRC \$31,703

Sheriff Dept - Spillman Software Partial Pmt for 2018	(61,000)		
WTE Capital Improvements	(200,000)		
County Fuel System - Canopy/Fencing	(150,000)		
2017 Electrical Generation Bonds - P&I	(271,660)		
UWBC Parking Lot	(267,040)		
Possible Upcoming STP Projects	(100,000)		
General Fund Balance Applied to 2018 Budget - Partial Offset for Courtroom Project	(500,000)		
Self-Funded Insurance Transition - Approx \$1,125,000 Needed to Start	(350,000)		
	<b><u>\$ (1,899,700)</u></b>		
	<b><u>\$ 6,720,176</u></b>	<b>33%</b>	

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