

Barron County 2017 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 7, 2016**

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**Barron County
2017 Budget Process Timeline**

Event	Date	Responsible Party
1 Adopt Budget Guidelines	July 18	County Board
2 Deliver Budget Worksheets to Departments	July 15	Finance Director
3 Administrator Meets with Department Heads	July 18 - Aug 19	Administrator/Dept Heads/Finance Director
4 Budget Request Deadline	Aug 19	Department Heads/Finance Director
5 Preliminary Budget Presentation to Executive Committee	Sept 8	Administrator/Executive
6 Preliminary Budget Presentation to County Board	Sept 19	Administrator/County Board
7 Executive Committee Recommendation to County Board	Oct 5	Administrator/Executive
8 Publish Budget Publication Per Statute 59.60	Oct 10	Finance Director
9 County Board Meeting	Oct 17	Administrator/County Board
10 Public Hearing***	Nov 7 - 6:00 pm	County Board
11 Adoption of 2017 Budget	Nov 15 - 9:00 am	County Board

*****The County Board may adopt the 2017 Budget after the close of the Public Hearing during the November 7th County Board meeting.**

Barron County Fund Structure

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

Barron County 2017 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

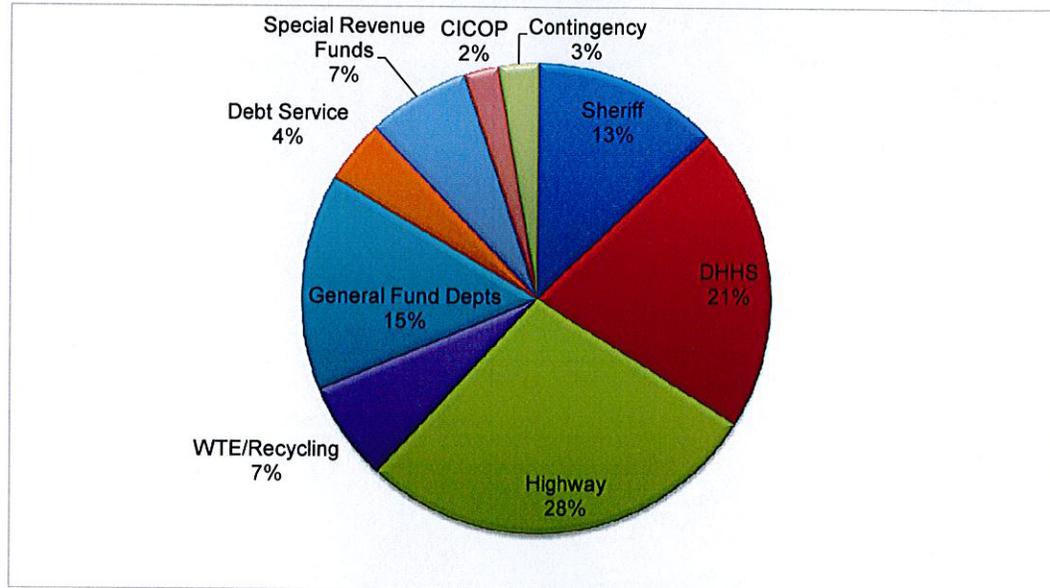
The total amount to be raised by general property taxes for the purposes stated in the budget to support County activities. Property taxes are levied in the current year for subsequent year appropriations.

TID

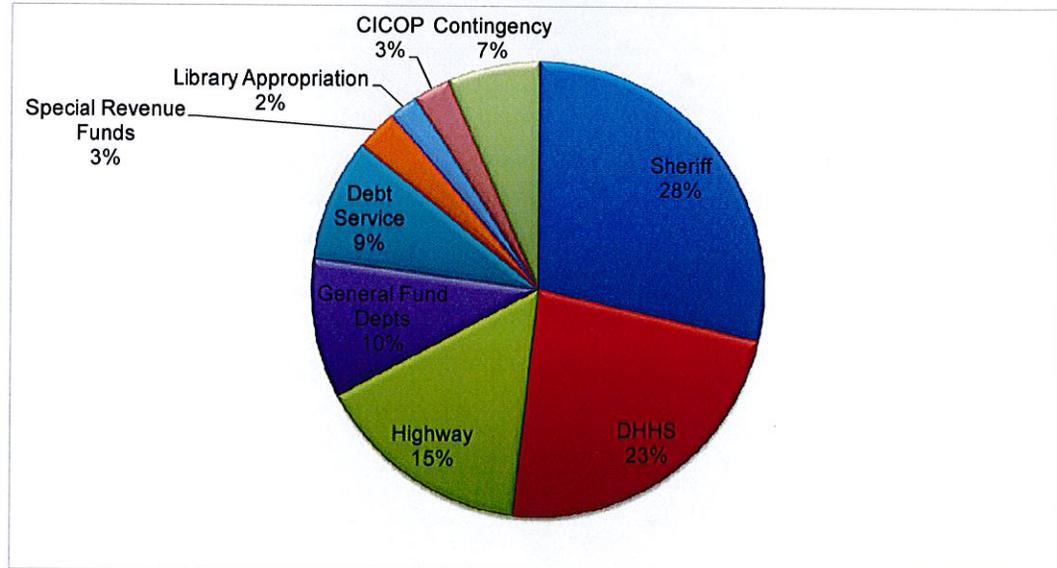
Tax Incremental District refers to a geographic area established by resolution of a local legislative body according to the provisions of Chapter 66.86 of the Wisconsin Statutes. This section of the statutes, referred to as the "Tax Increment Law" provides a means for financing improvements through the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

2017 Budget at a Glance

Department	Proposed Budget
Sheriff	\$ 7,735,993
DHHS	\$ 12,662,099
Highway	\$ 16,812,768
WTE/Recycling	\$ 4,124,760
General Fund Depts	\$ 8,943,483
Debt Service	\$ 2,607,664
Special Revenue Funds	\$ 4,233,219
CICOP	\$ 1,435,492
Contingency	\$ 1,675,000
	\$ 60,230,478



Department	Tax Levy
Sheriff	\$ 7,240,725
DHHS	\$ 5,860,505
Highway	\$ 3,899,600
General Fund Depts	\$ 2,521,620
Debt Service	\$ 2,210,664
Special Revenue Funds	\$ 743,261
Library Appropriation	\$ 517,656
CICOP	\$ 666,064
Contingency	\$ 1,675,000
Less Sales Tax/Fund Bal	\$ (5,125,000)
	\$ 20,210,095



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
2002	2003		\$ 2,535,802,900	\$ 12,031,854	\$ 4.91	0.43%	\$ 561,726	\$ 2,850,000
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

SUMMARY OF 2017 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 2017 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 7, 2016.

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

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

GENERAL FUND	2016	2017	%
EXPENDITURES AND OTHER SOURCES:	<u>Budgeted</u>	<u>Proposed</u>	Change
Expenditures:			
General Government	\$ 5,912,242	\$ 6,166,374	
Public Safety	\$ 7,423,905	\$ 7,499,544	
Health & Human Services	\$ 169,304	\$ 188,281	
Culture, Recreation & Education	\$ 1,188,255	\$ 1,241,629	
Conservation & Development	\$ 983,312	\$ 1,024,699	
Transfers to Debt Service Fund	\$ 163,400	\$ 322,000	
Contingencies	\$ 1,455,000	\$ 1,675,000	
B1 Charitable & Penal Chgs from State		\$ -	
TOTAL EXPENDITURES & OTHER USES	<u><u>\$ 17,295,418</u></u>	<u><u>\$ 18,117,527</u></u>	4.75%
REVENUES AND OTHER SOURCES:			
Revenues:			
Property Tax Levy	\$ 6,409,121	\$ 6,655,952	
Other Taxes	\$ 525,620	\$ 519,620	
Intergovernmental	\$ 3,140,671	\$ 3,119,990	
Licenses & Permits	\$ 210,000	\$ 225,000	
Fines, Forfeits & Penalties	\$ 145,400	\$ 146,200	
Public Charges for Services	\$ 1,000,400	\$ 1,105,770	
Miscellaneous	\$ 534,752	\$ 640,428	
Uses of Available Funds:			
Sales Tax Applied-Current	\$ 3,500,000	\$ 3,500,000	
Sales Tax Applied-Prior Year	\$ 917,600	\$ 1,125,000	
Out of County Prisoner Revenue - Prior Yr	\$ 163,400	\$ 322,000	
Fund Balance Applied to 2017 Budget	\$ 450,500	\$ 500,000	
Use of Assigned Fund Balance	\$ 297,954	\$ 257,567	
Total Revenues & Other Sources	<u><u>\$ 17,295,418</u></u>	<u><u>\$ 18,117,527</u></u>	4.75%
Estimated Fund Balance December 31:	2015 Actual	2016 Projected	
Committed/Assigned/Nonspendable	\$ 10,681,488	\$ 10,029,483	
Unassigned	\$ 6,789,825	\$ 7,451,188	
Total Fund Balance 12/31	<u><u>\$ 17,471,313</u></u>	<u><u>\$ 17,480,671</u></u>	

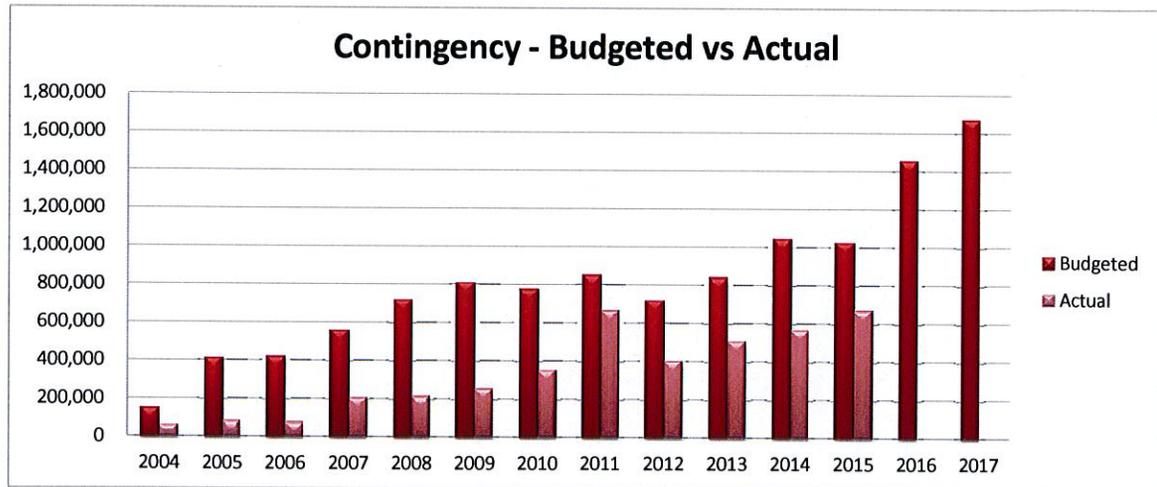
BARRON COUNTY 2017 BUDGET - Summary Tax Allocation

	2014	2015	2016	2017	2017	2017
State Tax not part of County Budget, but part of County Levy	\$ 607,455.02	\$ 633,245.94	\$ 653,570.47	\$ 673,355.02	\$ 673,355.02	\$ 673,355.02
\$\$ Change	\$ 17,742.32	\$ 25,790.92	\$ 20,324.53	\$ 19,784.55	\$ 19,784.55	\$ 19,784.55
%% Change	3.01%	4.25%	3.21%	3.03%	3.03%	3.03%
Expenditures less Revenues	2014 Adopted	2015 Adopted	2016 Adopted	2017 Preliminary	2017 Executive Recommended	2017 Board Approved
Operation and Maintenance (General & Special Revenue Funds)	19,746,856	20,310,582	21,092,455	21,885,149	21,885,149	21,885,149
Debt Service	1,945,929	2,613,798	2,620,788	2,607,664	2,607,664	2,607,664
County Tax for Highways & Bridges	3,280,000	3,540,197	3,700,019	3,899,600	3,899,600	3,899,600
Contingency Fund	1,042,500	1,025,000	1,455,000	1,345,000	1,675,000	1,675,000
Capital Improvements Funding	935,000	855,000	745,403	666,064	666,064	666,064
B1 Charitable & Penal Charges & Other Special Charges	48	0	0	0	0	0
Total Expenditures	26,950,333	28,344,577	29,613,665	30,403,477	30,733,477	30,733,477
Less:						
General Revenue (General fund)	5,281,646	5,578,930	5,437,053	5,519,038	5,519,038	5,519,038
County Sales Tax Revenue	3,100,000	3,200,000	3,500,000	3,500,000	3,500,000	3,500,000
Excess Sales Tax Revenue	500,000	685,000	917,600	1,125,000	1,125,000	1,125,000
Jail Assessment Fees - Offset JC Debt - Fund Balance Applied	60,000	50,000	75,000	75,000	75,000	75,000
Out of County Prisoner Rev - Offset JC Debt - Fund Balance Applied	131,000	171,725	163,400	322,000	322,000	322,000
Health Insurance Committed Fund Balance from 2015 Budget			185,000	125,000	125,000	125,000
General Fund Balance Applied	230,000		265,500	375,000	375,000	375,000
Total Revenues to be applied to levy	9,302,646	9,685,655	10,543,553	11,041,038	11,041,038	11,041,038
Allowable Levy per Levy Limit Worksheet	17,647,687	18,658,922	19,070,112	19,362,439	19,692,439	19,692,439
County Library	472,771	486,927	469,522	485,602	485,602	485,602
County Library - Out of County Payments	32,094	28,294	29,626	32,054	32,054	32,054
Total Levy per Levy Limit Worksheet (With Library)	18,152,552	19,174,143	19,569,260	19,880,095	20,210,095	20,210,095
Total Dollar Change from Prior Year	404,849	1,021,591	395,117	310,835	640,835	640,835
Total Percentage Change from Prior Year	2.28%	5.63%	2.06%	1.59%	3.27%	3.27%
Levy Limit Information						
Net New Construction	2.284%	0.937%	2.252%	1.380%	1.380%	1.380%
Net New Construction - Dollar Amount	388,492	163,017	395,468	247,796	247,796	247,796
Terminated TID Adjustment per DOR				44,531	44,531	44,531
Total Maximum Allowable Levy	19,152,700	19,952,813	20,347,806	20,729,658	20,729,658	20,729,658
Actual Levy as adopted by County Board	17,647,687	18,658,922	19,070,112	19,362,439	19,692,439	19,692,439
(Over)/Under Maximum Allowable Levy	1,505,013	1,293,891	1,277,694	1,367,219	1,037,219	1,037,219
Equalized Valuation - Less TID	3,515,102,200	3,660,418,400	3,777,126,100	3,903,167,200	3,903,167,200	3,903,167,200
County Library Valuation	2,422,287,700	2,532,596,600	2,656,419,600	2,724,055,300	2,724,055,300	2,724,055,300
Mill Rate Information						
Debt Service Levy	0.50	0.65	0.63	0.57	0.57	0.57
County Library Levy - In County & Out of County Payments	0.21	0.20	0.19	0.19	0.19	0.19
County Operating Levy	4.52	4.44	4.42	4.39	4.48	4.48
Total County Mill Rate Levy	5.23	5.29	5.24	5.15	5.24	5.24
Recycling Surcharge (Excluding City/Town of Rice Lake & Vil New Auburn)						
Budgeted Expenditures	389,629	415,268	444,726	482,560	501,288	501,288
Less Budgeted Revenue	188,879	181,345	186,986	168,000	168,000	168,000
Total Special Charge	200,750	233,923	257,740	314,560	333,288	333,288
Estimated # Improved Parcels	18,250	18,350	18,410	18,500	18,516	18,516
Recycling Surcharge per Improved Parcel	11.00	13.00	14.00	17.00	18.00	18.00

Barron County Contingency Fund Supplement to the 2017 Budget

<u>2017 CONTINGENCY FUND REQUESTS</u>	Proposed	Executive Recommendation	Board Approved
Contingency	100,000	100,000	100,000
Employee Payouts - Retirements, Terminations	150,000	150,000	150,000
COLA - 2.5% (Includes Estimated FICA/Medicare/WRS)	382,000	382,000	382,000
Health Insurance possible plan changes, (a qualifying change in plan status)	100,000	100,000	100,000
Health Insurance Increases for 2017 - 5% Increase	213,000	175,000	175,000
- 4% Increase	175,000	38,000	38,000
Savings of \$38,000 tsf'd to G/F to offset 2018 HI increases			
County Fuel System - Multi Department - Sitework/System/Fencing	300,000	300,000	300,000
Replacement Plan for Pay for Performance	100,000	127,000	127,000
Highway Shop Project Commitment to General Fund		303,000	303,000
	1,345,000	1,675,000	1,675,000

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



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

Barron County 2017 Budget Worksheet - Revenues

Column Descriptions:

- | | |
|--------------------------------------|---|
| 1. Actual Revenues - 2014 | 5. 2017 Total Estimated Revenues |
| 2. Actual Revenues - 2015 | 6. 2017 Estimated Revenues to Offset Property Tax Levy |
| 3. Estimated Revenues - 2016 | 7. 2017 Executive Committee Recommendations to the County Board |
| 4. 2016 Budget as Originally Adopted | 8. 2017 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 2014	Revenues 2015	Estimated Total 2016	Budget Adopted 2016	Budget Request 2017	Levy Request 2017	Executive Recommends 2017	Budget Adopted 2017
TAXES									
08-41111	Ag Use Penalty	23,091	27,194	2,500	2,500	5,000	5,000	5,000	5,000
06-41120	Payment in Lieu of Taxes	5,323	7,132	5,000	5,000	6,500	6,500	6,500	6,500
00-41140	Managed Forest Tax From Districts	8,828	9,240	8,000	8,000	8,000	8,000	8,000	8,000
00-41150	Forest Crop Tax from Districts	17,515	25,000	10,000	10,000	10,000	10,000	10,000	10,000
00-41220	Retained Sales Tax	120	120	120	120	120	120	120	120
10-41230	Real Estate Transfer Fees	114,539	110,904	100,000	100,000	115,000	115,000	115,000	115,000
08-41800	Interest on Taxes	411,218	365,307	400,000	400,000	375,000	375,000	375,000	375,000
Total Taxes		580,634	544,897	525,620	525,620	519,620	519,620	519,620	519,620
INTERGOVERNMENTAL REVENUES									
00-42422	State Exempt Computer Aid	32,979	28,799	36,611	36,000	36,000	36,000	36,000	36,000
00-43210	Indirect Cost Reimb - CSA	103,125	113,708	108,736	108,736	98,502	98,502	98,502	98,502
00-43211	Indirect Cost Reimburse from Depts	1,081,397	1,189,859	1,200,053	1,200,053	1,111,822	1,111,822	1,111,822	1,111,822
06-43256	State Aid Food Pantry	7,301	8,223	-	-	-	-	-	-
00-43410	Shared Taxes from State	1,204,064	1,218,676	1,217,115	1,217,115	1,222,517	1,222,517	1,222,517	1,222,517
09-43520	State Aid - Crime Victim/Witness	50,052	51,301	45,000	45,000	50,000	50,000	50,000	50,000
16-43522	State Aid - Drug Detectives	-	1,231	-	-	-	-	-	-
16-43523	State Aid - Police Instruction	8,800	8,000	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
16-43527-019	State Aid - EMA/EPCRA/HAZMAT	76,740	79,202	68,000	68,000	68,000	68,000	68,000	68,000
12-43528	State Aid - Soil & Water Salaries	115,281	116,366	115,967	115,967	112,849	112,849	112,849	112,849
12-43538	State Aid - Land Services	-	7,863	-	-	-	-	-	-
16-43538	State Aid - Sheriff's Dept	36,504	39,947	12,142	-	-	-	-	-
02-43543	State Aid - Circuit Court	231,822	244,747	228,000	228,000	240,000	240,000	240,000	240,000
20-43562	State Aid - Veterans' Service	13,539	17,316	11,500	11,500	11,500	11,500	11,500	11,500
12-43574	State Aid - Land Info - Surveyor C/O	9,208	31,992	54,600	1,000	79,000	-	79,000	79,000
12-43589	State Aid - Nutrient Mgmt/Farmer Educ	1,800	7,170	10,000	10,000	-	-	-	-
12-43599	State Aid - Land & Water Plan	29,170	188,952	80,500	80,500	71,000	71,000	71,000	71,000
Total Intergovernmental Revenue		3,001,781	3,363,352	3,207,024	3,140,671	3,119,990	3,040,990	3,119,990	3,119,990

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A/C #	REVENUES Account Description	Revenues 2014	Revenues 2015	Estimated Total 2016	Budget Adopted 2016	Budget Request 2017	Levy Request 2017	Executive Recommends 2017	Budget Adopted 2017
LICENSES & PERMITS									
12-44410	Zoning Fees & Permits	202,426	269,689	210,000	210,000	225,000	225,000	225,000	225,000
Total Licenses & Permits		202,426	269,689	210,000	210,000	225,000	225,000	225,000	225,000
FINES, FORFEITURES & PENALTIES									
12-45000	Land Services Forfeitures	-	-	5,000	-	-	-	-	-
02-45110	County Ordinance Forfeitures	71,817	80,271	80,000	80,000	80,000	80,000	80,000	80,000
08-45111	NSF Check Forfeitures	260	180	400	400	200	200	200	200
02-45120	Penal Fines for County	67,899	60,003	60,000	60,000	60,000	60,000	60,000	60,000
02-45121	10% DA Restitution Surcharge	6,774	8,423	5,000	5,000	6,000	6,000	6,000	6,000
16-45190	Sheriff Drug Asset Forfeitures C/O	37,429	19,043	5,667	-	-	-	-	-
Total Fines, Forfeitures & Penalties		184,179	167,920	156,067	145,400	146,200	146,200	146,200	146,200
PUBLIC CHARGES FOR SERVICES									
02-45140	Circuit Court Fees & Costs	135,315	134,195	145,000	145,000	145,000	145,000	145,000	145,000
02-45141	Witness Fee Reimbursements	143	14	50	50	-	-	-	-
02-45142	Circuit Court Psychiatric Fees	3,080	3,067	2,000	2,000	2,000	2,000	2,000	2,000
02-45143	Circuit Court Mediation Fees	2,494	2,398	2,000	2,000	2,000	2,000	2,000	2,000
16-45220	DOR Tax Intercept	5,073	16,024	5,000	5,000	8,000	8,000	8,000	8,000
06-46110	County Clerk Fees	9,805	10,560	8,500	8,500	9,000	9,000	9,000	9,000
10-46120	ROD On-line Access Fees	24,790	41,679	35,000	35,000	46,000	46,000	46,000	46,000
10-46123	ROD Redaction Fee C/O	44,454	-	-	-	-	-	-	-
06-46125	SVRS Support - (Chg to Mun. Voting)	11,800	11,800	13,000	13,000	14,000	14,000	14,000	14,000
10-46130	Register of Deeds Fees	178,632	183,125	170,000	170,000	171,000	171,000	171,000	171,000
12-46135	Land Information - Surveyor C/O	74,876	76,892	28,678	75,000	72,000	-	72,000	72,000
09-46147	District Attorney Diversion Court Fees	2,350	2,950	2,350	2,350	5,000	5,000	5,000	5,000
02-46150	Register in Probate Fees	14,905	13,644	12,000	12,000	12,000	12,000	12,000	12,000
02-46151	Guardian at Litem Chg for Services	95,854	97,874	91,500	91,500	96,200	96,200	96,200	96,200
02-46153	Attorney Fee Revenue	23,779	29,327	28,500	28,500	28,750	28,750	28,750	28,750
04-46191	Copy Machine Revenue - Admin	4	-	-	-	-	-	-	-
06-46191	Copy Machine Revenue - Co Clerk	32,251	30,480	27,000	27,000	30,000	30,000	30,000	30,000
09-46191	Copy Machine Revenue - Dist Atty	3,737	6,834	2,500	2,500	5,000	5,000	5,000	5,000
16-46210	Sheriff Fees - Process Service Fee	65,181	62,229	75,000	75,000	65,000	65,000	65,000	65,000
16-46211	Sheriff Fees	20,511	19,955	15,000	10,000	10,000	10,000	10,000	10,000
16-46215	Project Lifesaver Fees C/O	210	540	776	-	-	-	-	-
16-46220	Huber Law Revenue	88,057	78,273	55,000	55,000	65,000	65,000	65,000	65,000
16-46222	Booking Fee	3,110	2,466	4,000	4,000	2,500	2,500	2,500	2,500
16-46224	Daily Fee for Sentenced Inmates	36,770	35,756	30,000	30,000	30,000	30,000	30,000	30,000
16-46226	Jail Nurse Fee	1,138	1,468	1,000	1,000	1,000	1,000	1,000	1,000
16-46240	Out of Co Prisoner Rev - Acct 59230	163,443	322,028	163,400	163,400	322,000	-	322,000	322,000
12-46320	Rural Address Numbers C/O	6,690	8,080	3,245	6,600	7,500	-	7,500	7,500
05-46540	Cremation/Disintern/Death Cert Fees	47,865	53,610	35,000	35,000	53,000	53,000	53,000	53,000
15-46720	Park Fees - Shelter Fees	555	744	750	750	750	750	750	750
15-46720-250	Park Fees - Veteran's Park	12,851	16,759	10,000	10,000	16,000	16,000	16,000	16,000
15-46720-251	Park Fees - Waldo Carlson	28,735	29,240	25,000	25,000	25,000	25,000	25,000	25,000
15-46720-252	Park Fees - Southworth	21,511	18,187	15,000	15,000	18,000	18,000	18,000	18,000
15-46720-259	Waldo Carlson Boat Landing Fees C/O	6,215	6,202	1,883	5,000	4,000	-	4,000	4,000
25-46770	Extension - Tractor Safety C/O	18,127	489	-	1,000	700	-	700	700

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A/C #	REVENUES Account Description	Revenues 2014	Revenues 2015	Estimated Total 2016	Budget Adopted 2016	Budget Request 2017	Levy Request 2017	Executive Recommendations 2017	Budget Adopted 2017
25-46771	Extension - Pesticide C/O	-	980	1,658	1,000	2,500	-	2,500	2,500
25-46772	Extension - Farm Books/Bulletins C/O	-	526	118	1,000	135	-	135	135
25-46773	Extension - 4-H C/O	-	149	25	-	25	-	25	25
25-46774	Extension - Food Preservation C/O	-	580	-	-	110	-	110	110
25-46775	Extension - Family Living C/O	-	1,400	1,725	1,000	2,000	-	2,000	2,000
25-46776	Extension - Crop Tent	-	1,210	-	-	750	750	750	750
25-46777	Extension - Workshop Revenue	-	5,635	-	5,000	5,000	5,000	5,000	5,000
25-46778	Extension - Postage Revenue	-	2,526	2,526	-	2,500	2,500	2,500	2,500
15-46810	County Forest Revenue	158,112	53,607	70,000	70,000	120,000	120,000	120,000	120,000
12-46820	Conservation Reserve C/O	30	-	-	-	-	-	-	-
12-46822	Land Conservation Revenues C/O	1,225	-	-	-	-	-	-	-
12-46823	NR-135 Review Fees	13,600	9,600	6,500	6,500	5,000	5,000	5,000	5,000
12-46824	LCD Seed Revenue C/O	1,017	1,850	650	150	1,850	-	1,850	1,850
12-46826	Land Serv Equipment Revenue C/O	4,792	531	70	-	500	-	500	500
12-46827	Tree Program Revenue C/O	10,851	11,996	9,915	12,000	10,000	-	10,000	10,000
12-47335	Intergovt Revenue - Surveyor	970	1,265	-	-	-	-	-	-
02-47361	Family Court Counseling C/O	10,930	12,455	3,875	11,000	11,000	-	11,000	11,000
02-47365	Children in the Middle Rev C/O	35	-	-	-	-	-	-	-
Total Public Charges for Services		1,385,876	1,421,199	1,105,194	1,163,800	1,427,770	993,450	1,427,770	1,427,770

MISCELLANEOUS REVENUE

08-47100	Tax Collection Fees	-	830	-	-	-	-	-	-
07-47210	Computer Center Revenue	997	914	-	-	-	-	-	-
04-47401	Vending Rev - Wellness Prog - C/O	2,196	2,357	2,000	-	1,000	-	1,000	1,000
16-47404	LE Canteen Rev - C/O	65,371	60,269	19,413	-	45,500	-	45,500	45,500
20-47470	Veteran's Revenue - Donations - C/O	1,935	1,839	194	-	-	-	-	-
00-48000	Miscellaneous General Revenue	2,424	112	-	-	-	-	-	-
07-48001	Electronic Auction Revenue	680	-	-	-	-	-	-	-
02-48110	Interest on Clerk of Court Collections	6,318	6,805	6,000	6,000	6,500	6,500	6,500	6,500
08-48110	Interest on Securities	91,342	118,760	100,000	100,000	150,000	150,000	150,000	150,000
12-48110	Interest DATCP Watershed C/O	10	16	16	-	25	-	25	25
25-48110	Interest Ag Commission C/O	51	77	75	40	125	-	125	125
00-48120	Interest - Loans - WTE/Museum	6,391	5,666	7,201	6,500	6,500	6,500	6,500	6,500
15-48120	Interest - Snow Club Loans	1,079	1,965	1,000	1,000	3,000	3,000	3,000	3,000
06-48130	Clerk's Directory Revenue	25	30	50	50	40	40	40	40
00-48210	Rent	1,368	1,368	7,900	7,900	-	-	-	-
14-48210	County Building/Office Rents	100,342	111,717	105,000	105,000	110,000	110,000	110,000	110,000
08-48309	Treasurer's Statement Revenue	456	812	500	500	500	500	500	500
08-48311	Profit on Tax Deed Sales	(141,377)	10,708	-	-	-	-	-	-
08-48313	Tax Deed Fees	(40,556)	(13,973)	10,000	10,000	6,500	6,500	6,500	6,500
00-48410	Insurance Dividends	25,213	16,655	-	-	-	-	-	-
00-48411	Refund Prior Year Expense - Other	546	2,215	-	-	-	-	-	-
00-48412	Add'l Revenue of Prior Year	11,397	4,992	-	-	-	-	-	-
00-48413	Rebates & Refunds	38,769	197	-	-	-	-	-	-
00-48500	Fair Board Repayment	11,111	-	-	-	-	-	-	-
16-48500	School Liaison Donations	-	26,250	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	4,656	8,112	1,200	-	-	-	-	-
15-48530	Arland Rifle Range C/O	116	302	13	-	-	-	-	-

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A/C #	REVENUES Account Description	Revenues 2014	Revenues 2015	Estimated Total 2016	Budget Adopted 2016	Budget Request 2017	Levy Request 2017	Executive Recommends 2017	Budget Adopted 2017
25-48535	Shop Matters Educational Prog C/O	1,039	51	-	-	-	-	-	-
00-49140	Museum Loan Proceeds	1,500	-	-	-	-	-	-	-
00-49220-701	Indirect Cost Reimburse from Hwy	154,677	185,164	210,536	210,536	205,193	205,193	205,193	205,193
00-49220-703	Indirect Cost Reimburse from WTE	25,227	55,994	57,226	57,226	75,545	75,545	75,545	75,545
00-49400	Sale of General Fixed Assets	6,959	9,588	-	-	-	-	-	-
Total Miscellaneous Revenue		380,262	626,020	558,324	534,752	640,428	593,778	640,428	640,428
Total G/F		5,735,159	6,393,077	5,762,229	5,720,243	6,079,008	5,519,038	6,079,008	6,079,008
CONTINGENCY FUND									
101	Contingency	569,832	669,614	986,320	1,455,000	1,675,000	1,675,000	1,675,000	1,675,000
Total Contingency Fund		569,832	669,614	986,320	1,455,000	1,675,000	1,675,000	1,675,000	1,675,000
SPECIAL REVENUE FUNDS									
201	Jail Assessment Revenue	54,903	58,422	75,000	75,000	75,000	-	75,000	75,000
202	County Sales Tax Revenue	4,061,281	4,310,954	4,417,600	4,417,600	4,625,000	4,625,000	4,625,000	4,625,000
204	Maintenance of Dams-General	36,125	30,947	25,517	25,517	32,927	32,927	32,927	32,927
204-438	Maintenance of Dams-Beaver Dam	9,790	9,775	75,400	75,400	56,540	46,805	56,540	56,540
204-473	Maintenance of Dams-Rice Lake Dam	22,185	22,190	25,242	25,242	27,128	5,008	27,128	27,128
206	CDBG #1 - 1982	31,937	18,563	1,000	67,050	6,300	-	6,300	6,300
208	CDBG #2 - 2000	14,149	21	2,000	16,500	3,900	-	3,900	3,900
210	Recycling Revenue	379,793	400,046	484,714	444,726	482,560	-	482,560	482,560
211	DHHS - Adult Protective Services	663,100	702,944	698,665	692,660	717,660	88,000	717,660	717,660
211	DHHS - Children/Families/Youth Aids	4,767,377	5,228,259	5,198,772	5,390,789	5,491,763	3,095,934	5,491,763	5,491,763
211	DHHS - Board 51 Behavioral Health	3,570,570	3,358,224	3,225,214	3,296,316	3,553,084	1,824,011	3,553,084	3,553,084
211	DHHS - Public Health	1,314,688	1,378,126	1,154,814	1,201,926	1,415,037	495,144	1,415,037	1,415,037
211	DHHS - Income Maintenance	1,611,083	1,523,054	1,550,387	1,444,412	1,484,555	357,416	1,484,555	1,484,555
213	Child Support Revenue	806,548	801,834	753,590	753,590	779,670	144,191	779,670	779,670
216	Aging Disability Resource Ctr (ADRC)	1,271,615	1,309,113	1,282,277	1,280,679	1,324,667	96,706	1,324,667	1,424,667
220	Fleet Vehicle Account	37,000	37,000	50,000	50,000	30,000	20,000	30,000	55,000
221	Recreation Officer	93,478	92,258	107,607	94,755	96,561	61,561	96,561	96,561
222	Animal Control	152,647	149,790	137,714	137,714	140,388	112,488	140,388	140,388
231	Programs on Aging	1,089,646	1,219,408	1,259,327	1,248,331	1,241,652	346,689	1,241,652	1,241,652
231-43566	Elderly&Handicapped Transportation	132,977	128,570	165,784	165,784	170,610	25,935	170,610	170,610
240	Wildlife Habitat - Nickel an acre	770	767	750	750	800	-	800	800
241	State Aid Forestry	13,994	28,483	7,500	7,500	8,000	-	8,000	8,000
242	State Aid Snowmobile Trails	98,193	65,795	77,425	77,425	77,425	-	77,425	77,425
244	State Aid ATV Trails	78,646	520,862	799,772	799,772	177,100	-	177,100	177,100
301	Accrued Vaca & Sick Leave	-	-	-	-	25,000	25,000	25,000	25,000
Total Special Revenue Funds		20,312,494	21,395,405	21,576,071	21,789,438	22,043,327	11,402,815	22,043,327	22,168,327
DEBT SERVICE FUNDS									
304	BCHA Refinancing	482,000	-	-	-	-	-	-	-
305	Honeywell HVAC Upgrade - Campus	-	658,170	659,170	659,170	658,170	658,170	658,170	658,170
306	Honeywell HVAC Upgrade - Govt Ctr	491,667	491,667	492,667	492,667	491,667	491,667	491,667	491,667
307	Judicial Center Bonds Series 2010B	751,455	748,555	750,345	750,345	734,720	734,720	734,720	734,720
308	Judicial Center Bonds Series 2010C	702,807	715,406	718,606	718,606	723,107	723,107	723,107	723,107
Total Debt Service Funds		2,427,929	2,613,798	2,620,788	2,620,788	2,607,664	2,607,664	2,607,664	2,607,664

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A/C #	REVENUES Account Description	Revenues 2014	Revenues 2015	Estimated Total 2016	Budget Adopted 2016	Budget Request 2017	Levy Request 2017	Executive Recommends 2017	Budget Adopted 2017	
CAPITAL PROJECT FUNDS										
402	Govt Center HVAC Upgrade	2,950,000	-	-	-	-	-	-	-	
403	UWBC HVAC Upgrades		5,000,000	-	-	-	-	-	-	
404-41110	Capital Projects - Tax Levy	1,048,645	855,000	1,473,826	1,435,460	1,435,492	666,064	1,435,492	1,435,492	
404	Capital Projects - Other Rev	-	100,482	24,540	-	-	-	-	-	
Total Capital Project Fund		3,998,645	5,955,482	1,498,366	1,435,460	1,435,492	666,064	1,435,492	1,435,492	
701 INTERNAL SERVICE FUND - HIGHWAY										
41110	County Highway Maint & Const	3,280,000	3,540,197	3,700,019	3,700,019	3,899,600	3,899,600	3,899,600	3,899,600	
43531	State Transportation Aid (GTA)	997,917	1,005,909	981,993	1,005,909	981,993	-	981,993	981,993	
43533	LRIP Admin	13,805	6,846	6,900	6,903	6,800	-	6,800	6,800	
43538	STP & CHIP	811,705	305,524	250,000	-	900,000	-	900,000	900,000	
47230	State Highway Maint & Const (RMA)	1,614,627	1,643,495	1,434,023	1,611,035	1,677,800	-	1,677,800	1,677,800	
47235	Performance Based Maintenance	86,120	175,589	275,000	-	-	-	-	-	
47330-31	Intergovernmental Chgs for Services	3,162,523	3,279,255	3,200,000	3,216,850	3,223,675	-	3,223,675	3,223,675	
47332	County Aid Bridges - Town Share	52,058	65,730	60,000	8,725	9,400	-	9,400	9,400	
48310-48411	Miscellaneous Revenues	124,592	234,668	113,000	25,700	113,000	-	113,000	113,000	
48415, 20	Frac Sand Rd Agrees/Except Maint	1,578,230	3,131,828	1,200,000	-	1,200,000	-	1,200,000	1,200,000	
48960,61	Pit Revenue	619,830	808,502	675,500	-	675,500	-	675,500	675,500	
48970	Bituminous Revenue	2,957,934	3,255,938	2,747,705	-	2,800,000	-	2,800,000	2,800,000	
49XXX	Tsf from Other Funds (G/F, Contingency)	620,122	454,782	62,408	60,000	225,000	-	225,000	225,000	
49997	Previous Year Carry Over	200,600	82,000	213,152	-	500,000	-	500,000	500,000	
49999	Surplus Funds Applied (from Hwy F/B)	-	-	-	-	500,000	-	500,000	500,000	
48961	Pit Closure	-	-	100,000	100,000	100,000	-	100,000	100,000	
Total Internal Service Funds		16,120,063	17,990,263	15,019,700	9,735,141	16,812,768	3,899,600	16,812,768	16,812,768	
703 ENTERPRISE FUND - WASTE TO ENERGY										
46430	Steam Sales	560,319	512,676	530,000	530,000	450,000	-	450,000	450,000	
46431	Electrical Sales	353,992	355,489	365,000	365,000	300,000	-	300,000	300,000	
46432	Waste Haulers - In County	1,455,778	1,561,984	1,610,000	1,610,000	1,575,000	-	1,575,000	1,575,000	
46433	Waste Haulers - Out of County	754,927	647,179	630,000	630,000	710,000	-	710,000	710,000	
46434	Individuals - All	136,577	203,889	145,000	145,000	225,000	-	225,000	225,000	
46438	Metal Sales	162,737	83,185	100,000	100,000	80,000	-	80,000	80,000	
48XXX	All other revenues	10,641	11,946	11,300	11,300	9,300	-	9,300	9,300	
49997	Previous Year Carry-Over	-	-	209,244	229,256	292,900	-	292,900	292,900	
Total Enterprise Fund		3,434,972	3,376,348	3,600,544	3,620,556	3,642,200	-	3,642,200	3,642,200	
EXPENDABLE TRUST FUNDS										
801	Dog License	26,018	25,582	30,000	30,000	30,000	-	30,000	30,000	
802	State Aid WI Fund Sanitary System	5,568	7,467	20,000	20,000	12,000	-	12,000	12,000	
803	State Aid Wildlife Damage	19,300	18,933	25,000	25,000	29,500	-	29,500	29,500	
Total Expendable Trust Funds		50,885	51,982	75,000	75,000	71,500	-	71,500	71,500	
GRAND TOTAL REVENUES		52,649,979	58,445,969	51,139,018	46,451,626	54,366,959	25,770,181	54,366,959	54,491,959	

Barron County 2017 Budget Worksheet - Expenditures

Column Descriptions:

- | | |
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| <ul style="list-style-type: none"> 1. Actual Expenditures - 2014 2. Actual Expenditures - 2015 3. Significant Budget Changes to the Adopted 2016 Budget. 4. 2016 Budget as Originally Adopted. 5. 2017 Budget Requests by Department. | <ul style="list-style-type: none"> 6. 2017 Expenditures Not Funded by Property Tax Levy. 7. 2017 Expenditures Funded by Property Tax Levy 8. Budget Recommended by the Executive Committee to the Full County Board. 9. 2017 Budget Approved by Full County Board |
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A/C #	EXPENDITURES Account Description	1	2	3	4	5	6		7	8	9
		Expenditures 2014	Expenditures 2015	Estimated Expenditures 2016	Adopted Budget 2016	Requested Budget 2017	Funded By		Assigned Fund Balance 2017	Levy Request 2017	Executive Recommends 2017
GENERAL GOVERNMENT		July Balances									
01-51110	County Board	98,944	91,220	130,824	130,824	116,784	-	116,784	116,784	116,784	116,784
01-51110-324	County Board - Northwest ITBEC	3,000	3,000	3,000	3,000	3,000	-	3,000	3,000	3,000	3,000
01-51110-324	County Board - Momentum West	2,500	500	500	-	-	-	-	-	-	-
01-51115	West South St Project - Rice Lake	-	95,052	-	-	-	-	-	-	-	-
02-51210	Circuit Court	1,255,935	1,349,074	1,386,110	1,373,213	1,351,880	-	1,351,880	1,351,880	1,351,880	1,351,880
01-51230	Restorative Justice	48,000	48,000	50,000	50,000	50,000	-	50,000	50,000	50,000	50,000
05-51270	Medical Examiner	82,510	75,205	93,564	93,564	105,826	-	105,826	105,826	105,826	105,826
09-51310	District Attorney	314,712	326,845	312,851	316,670	317,170	-	317,170	317,170	317,170	317,170
09-51315	District Attorney - Crime Victim Witness	92,504	91,663	92,056	89,550	92,091	-	92,091	92,091	92,091	92,091
31-51320	Corporation Counsel	275,494	280,047	289,225	281,581	291,944	-	291,944	291,944	291,944	291,944
31-51320	Corp Counsel - Ordinance Codification C/O	650	-	-	2,475	1,825	1,825	-	1,825	1,825	1,825
02-51340	Circuit Court - Family Court Counsel C/O	20,150	24,875	26,555	28,380	34,262	17,052	17,210	34,262	34,262	34,262
02-51350	Circuit Court - Family Court Commish	30,782	31,606	32,437	32,437	33,392	-	33,392	33,392	33,392	33,392
04-51410	County Administrator	892,220	904,588	918,356	900,508	923,925	2,291	921,634	923,925	923,925	923,925
06-51420	County Clerk	140,374	143,751	146,435	146,435	157,629	-	157,629	157,629	157,629	157,629
04-51430	Administration - Personnel Administration	53,896	21,269	34,477	33,370	47,141	6,641	40,500	47,141	47,141	47,141
06-51440	County Clerk - Elections	59,754	8,717	95,700	95,700	94,100	-	94,100	94,100	94,100	94,100
07-51450	Technology Center	514,943	546,901	568,064	562,496	584,120	-	584,120	584,120	584,120	584,120
06-51460	County Clerk - Copy Room	34,178	33,061	39,000	39,000	39,000	-	39,000	39,000	39,000	39,000
06-51470	County Clerk - Telephone System	32	3	600	600	600	-	600	600	600	600
01-51510	Independent Auditing	38,377	43,423	45,000	45,000	45,000	-	45,000	45,000	45,000	45,000
01-51512	Special Account-Indirect Costs	5,865	5,865	6,000	6,000	6,000	-	6,000	6,000	6,000	6,000
08-51520	County Treasurer	222,359	226,660	230,261	228,707	240,819	-	240,819	240,819	240,819	240,819
12-51530	Land Information - Assessments	841	1,560	2,500	2,500	2,500	-	2,500	2,500	2,500	2,500
01-51540	Property & Liability Insurance	48,410	40,654	60,000	60,000	60,000	-	60,000	60,000	60,000	60,000
14-51600	Maintenance - Government Center	355,489	317,818	421,646	418,128	487,587	-	487,587	487,587	487,587	487,587
14-51610	Maintenance - Justice Center	297,958	314,320	404,939	351,809	397,766	-	397,766	397,766	397,766	397,766
14-51630	Maintenance - County Office Complex	36,137	36,434	47,000	47,000	48,500	-	48,500	48,500	48,500	48,500
14-51640	Maintenance - Courthouse - East Wing	14,298	15,027	15,000	15,000	16,000	-	16,000	16,000	16,000	16,000
10-51710	Register of Deeds	238,683	233,576	232,755	232,755	238,663	-	238,663	238,663	238,663	238,663

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6		7	8	9
		Expenditures 2014	Expenditures 2015	Estimated Expenditures 2016	Adopted Budget 2016	Requested Budget 2017	Funded By		Executive Recommends 2017	Budget Adopted 2017	
							Assigned Fund Balance 2017	Levy Request 2017			
10-51710-287	Register of Deeds - Redaction Fees C/O	181,377	-	63,993	-	51,468	51,468	-	51,468	51,468	51,468
12-51715	Land Info - State C/O	59,917	72,040	44,168	31,200	30,907	30,907	-	30,907	30,907	30,907
12-51715-291	Land Info - Orthophotography C/O	-	43,610	10,000	-	10,000	10,000	-	10,000	10,000	10,000
12-51715-293	Land Info - Public Access C/O	30,546	-	-	-	-	-	-	-	-	-
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	-	-	25,000	-	-	-	-	-	-	-
12-51715-299	Land Info - '14 Base Budget Grant C/O	-	8,208	-	-	-	-	-	-	-	-
12-51720	Land Info - County	251,838	253,374	255,289	248,940	256,075	-	256,075	256,075	256,075	256,075
08-51790	Treasurer - Tax Deed Expense	14,499	37,838	21,400	21,400	25,400	-	25,400	25,400	25,400	25,400
00-51800	Addl Expenditures - Prior Years	250	235	-	-	-	-	-	-	-	-
00-51910	Uncollectible Taxes	4,774	6,247	24,000	24,000	5,000	-	5,000	5,000	5,000	5,000
Total General Government		5,722,196	5,751,523	6,169,040	5,912,242	6,166,374	120,184	6,046,190	6,166,374	6,166,374	
PUBLIC SAFETY											
16-52110	Sheriff Department - Administration	777,629	798,745	757,525	741,267	762,913	-	762,913	762,913	762,913	762,913
16-52110	Sheriff Department - Drug Buy Money C/O	10,175	10,000	57,390	53,746	54,174	54,174	-	54,174	54,174	54,174
16-52120	Sheriff Department - Enforcement	2,163,143	2,143,023	2,230,611	2,200,541	2,228,649	-	2,228,649	2,228,649	2,228,649	2,228,649
16-52125	Sheriff Department - Project Lifesaver C/O	765	313	1,004	154	1,004	1,004	-	1,004	1,004	1,004
16-52130	Sheriff Department - School Liaison	-	90,643	107,661	105,421	107,734	-	107,734	107,734	107,734	107,734
01-52220	Fire Suppression	270	270	500	500	500	-	500	500	500	500
16-52610	Sheriff Department - Communications Ctr	882,651	922,345	969,855	950,961	940,800	-	940,800	940,800	940,800	940,800
16-52610-016	Sheriff Department - Tower Equip C/O	-	-	24,000	24,000	32,000	24,000	8,000	32,000	32,000	32,000
16-52610-019	Sheriff Department - Emergency Mgmt	152,884	156,888	165,796	162,805	154,344	-	154,344	154,344	154,344	154,344
16-52710	Sheriff Department - Jail	3,039,766	3,046,491	3,107,320	3,085,872	3,162,536	-	3,162,536	3,162,536	3,162,536	3,162,536
16-52740	Sheriff Department - Inmate Canteen C/O	77,424	90,648	96,353	98,638	54,890	54,890	-	54,890	54,890	54,890
Total Public Safety		7,104,707	7,259,366	7,518,015	7,423,905	7,499,544	134,068	7,365,476	7,499,544	7,499,544	
PUBLIC HEALTH & HUMAN SERVICES											
19-54420	B1 Charitable, Penal & Special State Chgs	48	-	-	-	-	-	-	-	-	-
20-54700	Veteran Service Office	132,336	143,844	141,008	139,595	143,651	-	143,651	143,651	143,651	143,651
20-54701	VSO - Aid to Vet's C/O	8,823	10,944	18,063	18,485	23,554	12,579	10,975	23,554	23,554	23,554
20-54702	VSO - Care of Vet's Graves C/O	2,919	3,906	4,244	7,224	12,551	8,351	4,200	12,551	12,551	12,551
20-54703	VSO - Donation Aid C/O	-	78	5,510	-	4,525	4,525	-	4,525	4,525	4,525
24-54910	WESTCAP Community Action	4,000	4,000	4,000	4,000	4,000	-	4,000	4,000	4,000	4,000
06-54920	Food Pantry C/O	7,301	8,223	-	-	-	-	-	-	-	-
Total Public Health & Human Services		155,427	170,995	172,825	169,304	188,281	25,455	162,826	188,281	188,281	

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6		7	8	9
		Expenditures 2014	Expenditures 2015	Estimated Expenditures 2016	Adopted Budget 2016	Requested Budget 2017	Funded By		Executive Recommends 2017	Budget Adopted 2017	
							Assigned Fund Balance 2017	Levy Request 2017			
CULTURE, RECREATION & EDUCATION											
23-55110	Library *	472,772	486,927	469,522	469,522	485,602	-	485,602	485,602	485,602	
23-55110	Library Act 420 (Out of Co Pmts)	32,094	28,294	29,626	29,626	32,054	-	32,054	32,054	32,054	
24-55120	Historical Museum - Appropriation	32,000	36,000	36,000	36,000	38,000	-	38,000	38,000	38,000	
15-55200	County Parks & Recreation	203,403	223,079	270,329	267,083	280,577	37,413	243,164	280,577	280,577	
15-55201	Cumberland Rifle Range	-	-	-	-	3,000	-	3,000	3,000	3,000	
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	169,805	63,276	160,000	100,000	100,000	-	100,000	100,000	100,000	
25-55620	UW Extension	177,120	178,862	190,724	186,516	191,059	-	191,059	191,059	191,059	
25-55621	UW Extension - Agricultural Agent	4,897	3,128	14,798	8,000	15,457	6,957	8,500	15,457	15,457	
25-55622	UW Extension - Family Living Agent	3,284	2,684	4,285	4,000	5,000	-	5,000	5,000	5,000	
25-55623	UW Extension - 4-H Agent	9,971	11,539	12,285	12,000	12,500	-	12,500	12,500	12,500	
25-55624	UW Extension - Food Preservation C/O	-	226	1,501	1,147	1,520	1,520	-	1,520	1,520	
25-55625	UW Extension - Crop Tent	-	879	-	-	750	-	750	750	750	
25-55626	UW Extension - Ag Commission C/O	-	-	3,139	3,022	3,180	3,180	-	3,180	3,180	
25-55627	UW Extension - Tractor Safety C/O	6,238	101	444	549	700	700	-	700	700	
25-55628	UW Extension - Family Living C/O	2,095	716	4,823	2,287	2,931	2,931	-	2,931	2,931	
25-55629	UW Extension - Pesticide C/O	1,752	624	2,729	1,246	1,934	1,934	-	1,934	1,934	
25-55630	UW Extension - Workshops	-	5,429	-	5,000	5,000	-	5,000	5,000	5,000	
25-55631	UW Extension - Farm Books/Bulletins C/O	-	341	1,412	1,220	1,277	1,277	-	1,277	1,277	
25-55633	UW Extension - 4-H C/O	419	295	10,023	9,998	9,905	9,905	-	9,905	9,905	
25-55634	UW Extension - Shopping Matters Grant C/O	-	-	1,090	1,039	1,183	1,183	-	1,183	1,183	
Total Culture, Recreation & Education		1,165,850	1,092,400	1,262,730	1,188,255	1,241,629	67,000	1,174,629	1,241,629	1,241,629	
CONSERVATION & DEVELOPMENT											
12-56010	Land Services	500,877	521,165	570,204	562,825	583,177	-	583,177	583,177	583,177	
15-56100	County Parks & Rec - Forestry	27,006	25,112	56,814	52,807	57,103	-	57,103	57,103	57,103	
12-56211	SWCD - Items For Resale C/O	441	1,100	7,111	4,961	6,661	5,461	1,200	6,661	6,661	
12-56212	SWCD - Conservation Reserve C/O	-	-	12,731	12,705	12,740	12,740	-	12,740	12,740	
12-56215	SWCD - NR 135 Review Fees	188	514	2,500	2,500	13,000	-	13,000	13,000	13,000	
12-56216	Land Serv - NR-135 Forf Dollars C/O	25,000	-	5,000	-	5,000	5,000	-	5,000	5,000	
12-56217	SWCD - State Land & Water Plan	29,170	118,474	80,500	80,500	71,000	-	71,000	71,000	71,000	
12-56219	SWCD - Nutrient Mgmt Farmer Education	1,800	7,170	7,200	7,200	-	-	-	-	-	
12-56220	SWCD - Land Conservation	18,273	22,182	26,300	26,300	26,300	-	26,300	26,300	26,300	
12-56221	SWCD - LCD Equipment C/O	5,245	7	8,328	8,335	8,328	8,328	-	8,328	8,328	
12-56222	SWCD - Target Runoff Mgmt Grant	-	70,448	-	-	-	-	-	-	-	
12-56223	SWCD - Red Cedar Lake Shore Fund C/O	-	-	10,891	10,891	9,391	9,391	-	9,391	9,391	
12-56225	SWCD - LCD Tree Seedlings C/O	9,592	11,138	15,764	5,849	7,159	7,159	-	7,159	7,159	
12-56226	SWCD - LCD Tree Planter C/O	-	-	12,605	12,334	12,772	12,772	-	12,772	12,772	
13-56300	West Central WI Regional Planning	25,976	26,723	27,902	27,902	28,589	-	28,589	28,589	28,589	
12-56400	Zoning	8,074	9,421	34,581	21,800	33,362	11,562	21,800	33,362	33,362	
12-56410	Zoning - Rural Address Numbering C/O	3,180	3,475	38,970	35,719	39,033	39,033	-	39,033	39,033	
12-56415	Zoning - Red Cedar Lake Project C/O	-	-	24,000	24,000	24,000	24,000	-	24,000	24,000	

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6		7	8	9
		Expenditures 2014	Expenditures 2015	Estimated Expenditures 2016	Adopted Budget 2016	Requested Budget 2017	Funded By		Executive Recommends 2017	Budget Adopted 2017	
							Assigned Fund Balance 2017	Levy Request 2017			
26-56510	Barron Co Hous Authority	2,851	2,220	2,300	2,300	2,700	-	2,700	2,700	2,700	
04-56700	Economic Development	57,480	70,999	84,384	84,384	84,384	13,384	71,000	84,384	84,384	
	Total Conservation & Development	715,153	890,148	1,028,085	983,312	1,024,699	148,830	875,869	1,024,699	1,024,699	
	OTHER FINANCING SOURCES										
00-59230	Tsf to Debt Serv Fund (per Resolution) <i>(See summary page - dollars are applied to debt levy)</i>	131,000	171,725	163,400	163,400	322,000	322,000	-	322,000	322,000	
	Total Other Financing Sources	131,000	171,725	163,400	163,400	322,000	322,000	-	322,000	322,000	
	Total General Fund	14,994,333	15,336,157	16,314,095	15,840,418	16,442,527	817,537	15,624,990	16,442,527	16,442,527	
	CONTINGENCY										
101	Contingency Fund	569,832	669,614	986,320	1,455,000	1,345,000	-	1,345,000	1,675,000	1,675,000	
	Total Contingency Fund	569,832	669,614	986,320	1,455,000	1,345,000	-	1,345,000	1,675,000	1,675,000	
	SPECIAL REVENUE FUNDS										
201	Jail Assessments	60,000	50,000	75,000	75,000	75,000	75,000	-	75,000	75,000	
204-56110	Maintenance of Dams- General	10,264	154,376	25,517	25,517	32,927	-	32,927	32,927	32,927	
204-56110-438	Maintenance of Dams - Beaver Dam	12,386	19,163	75,400	75,400	56,540	9,735	46,805	54,540	56,540	
204-56110-473	Maintenance of Dams - Rice Lake Dam	38,446	26,344	25,242	25,242	27,128	22,120	5,008	27,128	27,128	
206	CDBG #1 - 1982	108	672	1,000	67,050	6,300	6,300	-	6,300	6,300	
208	CDBG #2 - 2000	327	16,594	3,000	16,500	3,900	3,900	-	3,900	3,900	
210	Recycling	374,159	427,852	484,714	444,726	482,560	482,560	-	482,560	482,560	
211	DHHS - Adult Protection Services	663,100	702,944	698,665	692,660	717,660	629,660	88,000	717,660	717,660	
211	DHHS - Child & Families & Youth Aids	4,767,377	5,228,259	5,198,772	5,390,789	5,491,763	2,395,829	3,095,934	5,491,763	5,491,763	
211	DHHS - Board 51 Behavioral Health	3,570,570	3,358,224	3,225,214	3,296,316	3,553,084	1,729,073	1,824,011	3,553,084	3,553,084	
211	DHHS - Public Health	1,314,688	1,378,126	1,154,814	1,201,926	1,415,037	919,893	495,144	1,415,037	1,415,037	
211	DHHS - Income Maintenance	1,611,083	1,523,054	1,550,387	1,444,412	1,484,555	1,127,139	357,416	1,484,555	1,484,555	
213	Child Support Agency	759,393	755,614	753,590	753,590	779,670	635,479	144,191	779,670	779,670	
216	Aging Disability Resource Ctr - (ADRC)	1,275,325	1,320,727	1,282,277	1,280,679	1,324,667	1,227,961	96,706	1,324,667	1,424,667	
220	Fleet Vehicle Account	21,054	12,418	50,000	50,000	30,000	10,000	20,000	30,000	55,000	
221	Recreation Officer	103,338	93,671	107,607	94,755	96,561	35,000	61,561	96,561	96,561	
222	Animal Control	165,724	120,989	137,714	137,714	140,388	27,900	112,488	140,388	140,388	
231	Programs on Aging	1,187,006	1,227,251	1,257,621	1,248,331	1,241,652	894,963	346,689	1,241,652	1,241,652	
231	Elderly & Handicapped Transportation	168,827	170,775	166,490	165,784	170,610	144,675	25,935	170,610	170,610	
240	Wildlife Habitat	-	2,584	750	750	800	800	-	800	800	
241	State Aid Forestry Fund	4,800	21,167	7,500	7,500	8,000	8,000	-	8,000	8,000	
242	Snowmobile Trails	145,178	65,795	77,425	77,425	77,425	77,425	-	77,425	77,425	
244	ATV Trails	80,823	533,327	799,772	799,772	177,100	177,100	-	177,100	177,100	
301	Accrued Vacation & Sick Leave	-	-	-	-	25,000	-	25,000	25,000	25,000	
	Total Special Revenue Funds	16,333,976	17,209,926	17,158,471	17,371,838	17,418,327	10,640,512	6,777,815	17,416,327	17,543,327	

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6		7	8	9
		Expenditures 2014	Expenditures 2015	Estimated Expenditures 2016	Adopted Budget 2016	Requested Budget 2017	Funded By		Executive Recommends 2017	Budget Adopted 2017	
							Assigned Fund Balance 2017	Levy Request 2017			
DEBT SERVICE FUNDS											
304	BCHA Refinancing	482,000	-	-	-	-	-	-	-	-	-
305	Honeywell HVAC Upgrade - Campus	750	658,170	659,170	659,170	658,170	-	658,170	658,170	658,170	
306	Honeywell HVAC Upgrade - Govt Ctr	492,417	491,667	492,667	492,667	491,667	-	491,667	491,667	491,667	
307	Judicial Center Bonds Series 2010B	752,318	749,851	750,345	750,345	734,720	-	734,720	734,720	734,720	
308	Judicial Center Bonds Series 2010C	703,669	716,703	718,606	718,606	723,107	-	723,107	723,107	723,107	
Total Debt Service Funds		2,431,154	2,616,391	2,620,788	2,620,788	2,607,664	-	2,607,664	2,607,664	2,607,664	
CAPITAL OUTLAY											
402	HVAC Upgrade - Govt Ctr	2,950,000	-	-	-	-	-	-	-	-	
403	UWBC HVAC Upgrades	-	5,000,000	-	-	-	-	-	-	-	
404	Capital Improvement Capital Outlay	768,840	974,554	1,498,366	1,435,460	1,435,492	769,428	666,064	1,435,492	1,435,492	
Total Capital Outlay		3,718,840	5,974,554	1,498,366	1,435,460	1,435,492	769,428	666,064	1,435,492	1,435,492	
701 INTERNAL SERVICE FUND - HIGHWAY											
531XX	Admin, Patrol Supv, Radio, Liability Ins	408,010	419,730	440,355	449,340	452,450	86,900	365,550	452,450	452,450	
53193	General Public Liability	32,275	32,598	27,792	33,000	33,000	14,000	19,000	33,000	33,000	
53210	Employee Benefits	-	59,471	-	60,000	-	-	-	-	-	
532XX	Operation of Pits, Quarries & Bituminous	(10,562)	(281,604)	3,519,230	120,000	3,588,500	3,588,500	-	3,588,500	3,588,500	
53281	Equipment Purchases	1,363,094	1,362,883	1,440,800	1,125,000	1,225,000	100,000	1,125,000	1,225,000	1,225,000	
53311	CTHS Routine Maintenance	861,105	1,112,727	930,875	991,025	979,350	487,000	492,350	979,350	979,350	
53312	CTHS Routine Maintenance - Signs	65,620	103,165	78,485	79,000	79,400	39,083	40,317	79,400	79,400	
53313	County Bridges	47,077	12,191	82,097	46,665	39,900	19,640	20,260	39,900	39,900	
53314	Winter Maintenance - Snow & Ice	1,217,971	767,058	940,066	749,000	868,200	446,270	421,930	868,200	868,200	
53321-22	STHS Maintenance	1,522,835	1,573,762	1,408,842	1,521,000	1,573,700	1,573,700	-	1,573,700	1,573,700	
53330-53331	Municipal Work	3,168,535	3,344,985	3,222,685	3,216,850	3,223,675	3,223,675	-	3,223,675	3,223,675	
53351	Federal Aid Road Construction	51,389	230,289	80,150	-	1,125,000	1,125,000	-	1,125,000	1,125,000	
53385	County Aid Bridges	196,071	252,593	198,310	208,725	209,400	9,400	200,000	209,400	209,400	
534XX	County Road Construction	3,013,929	4,199,283	2,528,950	925,000	3,210,000	2,200,000	1,010,000	3,210,000	3,210,000	
59210	Indirect Costs	154,677	185,164	210,536	210,536	205,193	-	205,193	205,193	205,193	
Total Internal Service Fund		12,092,026	13,374,295	15,109,173	9,735,141	16,812,768	12,913,168	3,899,600	16,812,768	16,812,768	

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6		7	8	9
		Expenditures 2014	Expenditures 2015	Estimated Expenditures 2016	Adopted Budget 2016	Requested Budget 2017	Funded By		Executive Recommends 2017	Budget Adopted 2017	
							Assigned Fund Balance 2017	Levy Request 2017			
703	ENTERPRISE FUND - Waste To Energy										
	Salaries & Fringe Benefits	1,116,057	1,083,836	1,272,466	1,272,466	1,277,600	1,277,600	-	1,277,600	1,277,600	
	Repairs and Maintenance	482,243	302,336	315,500	315,500	306,000	306,000	-	306,000	306,000	
	Management Fee	207,351	213,570	219,980	219,980	224,000	224,000	-	224,000	224,000	
	Ash/Fly Ash, Analysis, Waste By-Pass	687,412	707,945	716,000	716,000	772,000	772,000	-	772,000	772,000	
	Water Treatment	53,079	57,202	62,000	62,000	62,000	62,000	-	62,000	62,000	
	Depreciation	365,351	377,192	491,394	-	-	-	-	-	-	
	Fuel	57,062	41,308	58,000	58,000	44,000	44,000	-	44,000	44,000	
	Utilities	26,672	39,059	44,500	44,500	41,500	41,500	-	41,500	41,500	
	Environmental/Engineering/Inspection Fees	16,284	15,733	17,000	17,000	38,000	38,000	-	38,000	38,000	
	All other expenses	81,310	86,269	138,150	138,150	86,400	86,400	-	86,400	86,400	
	Indirect Costs Payable to G/F	18,923	41,996	42,920	42,920	56,660	56,660	-	56,660	56,660	
	New Equipment Purchases	-	12,467	10,000	10,000	10,000	10,000	-	10,000	10,000	
	Debt Service	336,561	281,931	334,040	334,040	334,040	334,040	-	334,040	334,040	
	Machinery Replacement Fund	-	114,472	390,000	390,000	390,000	390,000	-	390,000	390,000	
	Long-Term Feasibility Study	-	-	39,988	-	-	-	-	-	-	
	Assigned Reserve	-	-	-	-	-	-	-	-	-	
	Total Enterprise Fund	3,448,305	3,375,316	4,151,938	3,620,556	3,642,200	3,642,200	-	3,642,200	3,642,200	
	EXPENDABLE TRUST FUND										
801-00	Dog License	26,018	25,582	30,000	30,000	30,000	30,000	-	30,000	30,000	
802-12	WI Fund Sanitary Service	5,568	7,467	20,000	20,000	12,000	12,000	-	12,000	12,000	
803-29	Wildlife Damage	19,300	18,933	25,000	25,000	29,500	29,500	-	29,500	29,500	
	Total Expendable Trust Fund	50,885	51,982	75,000	75,000	71,500	71,500	-	71,500	71,500	
	GRAND TOTAL EXPENDITURES	53,639,351	58,608,235	57,914,151	52,154,201	59,775,478	28,854,345	30,921,133	60,103,478	60,230,478	

Departmental Summary

Revenues & Expenditures - Funding Breakdown by Department

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

Revenues

General Property Tax Levy	-3,269,199	281,284	724,032	962,134	71,000	52,826
Other Taxes	18,120					
Intergovernmental Revenues	2,468,841		240,000			
Licenses and Permits						
Fines, Forfeits & Penalties			146,000			
Public Charges for Services			285,950			53,000
Miscellaneous Revenues	287,238		6,500			
Other Financing Sources	822,000		17,052	8,932	13,384	
Total Revenues	327,000	281,284	1,419,534	971,066	84,384	105,826

Expenditures

Wages		67,400	648,357	623,854		52,940
Benefits		6,634	332,129	243,500		8,913
Operating	327,000	207,250	439,048	103,712	84,384	43,973
Capital Outlay						
Total Expenditures	327,000	281,284	1,419,534	971,066	84,384	105,826

Departmental Summary

Revenues & Expenditures - Funding Breakdown by Department

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

Revenues

General Property Tax Levy	231,789	584,120	-270,981	349,261	-93,337	561,203	839,853
Other Taxes	6,500		380,000		115,000		
Intergovernmental Revenues				50,000		183,849	
Licenses and Permits						225,000	
Fines, Forfeits & Penalties			200				
Public Charges for Services	53,000			10,000	217,000	5,000	
Miscellaneous Revenues	40		157,000				110,000
Other Financing Sources					51,468	176,353	
Total Revenues	291,329	584,120	266,219	409,261	290,131	1,151,405	949,853

Expenditures

Wages	109,479	271,787	146,682	251,046	147,543	532,626	157,426
Benefits	43,010	114,888	68,882	119,415	65,870	271,356	69,927
Operating	138,840	197,445	50,655	38,800	76,718	347,423	722,500
Capital Outlay							
Total Expenditures	291,329	584,120	266,219	409,261	290,131	1,151,405	949,853

Departmental Summary

Revenues & Expenditures - Funding Breakdown by Department

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

Revenues

General Property Tax Levy	120,517	6,972,332	94,344	147,326	517,656	120,589	214,559
Other Taxes							
Intergovernmental Revenues		18,800	68,000	11,500			
Licenses and Permits							
Fines, Forfeits & Penalties							
Public Charges for Services	179,750	181,500					8,250
Miscellaneous Revenues	3,000	30,000					
Other Financing Sources	37,413	110,068	24,000	25,455			29,587
Total Revenues	340,680	7,312,700	186,344	184,281	517,656	120,589	252,396

Expenditures

Wages	104,711	4,087,632	82,649	110,282			40,622
Benefits	44,656	1,767,005	36,095	23,946			28,037
Operating	191,313	1,458,063	35,600	50,053	517,656	120,589	183,737
Capital Outlay			32,000				
Total Expenditures	340,680	7,312,700	186,344	184,281	517,656	120,589	252,396

Departmental Summary

Revenues & Expenditures - Funding Breakdown by Department

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

Revenues

General Property Tax Levy	2,700	100,000	291,944	1,675,000		-4,625,000	84,740
Other Taxes						4,625,000	31,855
Intergovernmental Revenues							
Licenses and Permits							
Fines, Forfeits & Penalties							
Public Charges for Services							
Miscellaneous Revenues							
Other Financing Sources			1,825		75,000		
Total Revenues	2,700	100,000	293,769	1,675,000	75,000	0	116,595

Expenditures

Wages			194,792	509,000			14,654
Benefits			86,002	463,000			1,946
Operating	2,700	100,000	12,975	100,000	75,000		44,995
Capital Outlay				603,000			55,000
Total Expenditures	2,700	100,000	293,769	1,675,000	75,000	0	116,595

Departmental Summary

Revenues & Expenditures - Funding Breakdown by Department

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

Revenues

General Property Tax Levy				5,860,505	144,191	96,706	20,000
Other Taxes						524,749	
Intergovernmental Revenues			88,000	6,489,698	625,479	692,468	10,000
Licenses and Permits				170,500		60,744	
Fines, Forfeits & Penalties							
Public Charges for Services			333,288	141,396		50,000	
Miscellaneous Revenues	300		80,000		2,000		
Other Financing Sources	6,000	3,900	-18,728		8,000		25,000
Total Revenues	6,300	3,900	482,560	12,662,099	779,670	1,424,667	55,000

Expenditures

Wages			154,000	3,916,240	404,927	507,305	
Benefits			84,625	1,846,133	185,331	243,664	30,000
Operating	6,300	3,900	223,935	6,899,726	189,412	673,698	25,000
Capital Outlay			20,000				
Total Expenditures	6,300	3,900	482,560	12,662,099	779,670	1,424,667	55,000

Departmental Summary

Revenues & Expenditures - Funding Breakdown by Department

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

Revenues

General Property Tax Levy	61,561	112,488	372,624				
Other Taxes							
Intergovernmental Revenues	35,000		490,976	800	8,000	77,425	177,100
Licenses and Permits		2,900					
Fines, Forfeits & Penalties			5,000				
Public Charges for Services			488,446				
Miscellaneous Revenues							
Other Financing Sources		25,000	55,216				
Total Revenues	96,561	140,388	1,412,262	800	8,000	77,425	177,100

Expenditures

Wages	67,420	67,091	559,380				
Benefits	15,086	35,209	152,960				
Operating	14,055	38,088	699,922	800	8,000	77,425	177,100
Capital Outlay							
Total Expenditures	96,561	140,388	1,412,262	800	8,000	77,425	177,100

Departmental Summary

Revenues & Expenditures - Funding Breakdown by Department

Summary	Sick & Vacation Liability	Campus HVAC Upgrade	Govt Ctr HVAC Upgrade	Justice Center Bonds 2010B	Justice Center Bonds 2010C	Capital Improvement	Highway
	301	305	306	307	308	404	701

Revenues

General Property Tax Levy	25,000	658,170	491,667	337,720	723,107	666,064	3,899,600
Other Taxes							
Intergovernmental Revenues							6,799,668
Licenses and Permits							
Fines, Forfeits & Penalties							
Public Charges for Services							
Miscellaneous Revenues							4,888,500
Other Financing Sources				397,000		769,428	1,225,000
Total Revenues	25,000	658,170	491,667	734,720	723,107	1,435,492	16,812,768

Expenditures

Wages	25,000						1,964,100
Benefits							1,275,200
Operating		658,170	491,667	734,720	723,107		12,348,468
Capital Outlay						1,435,492	1,225,000
Total Expenditures	25,000	658,170	491,667	734,720	723,107	1,435,492	16,812,768

Departmental Summary

Revenues & Expenditures - Funding Breakdown by Department

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

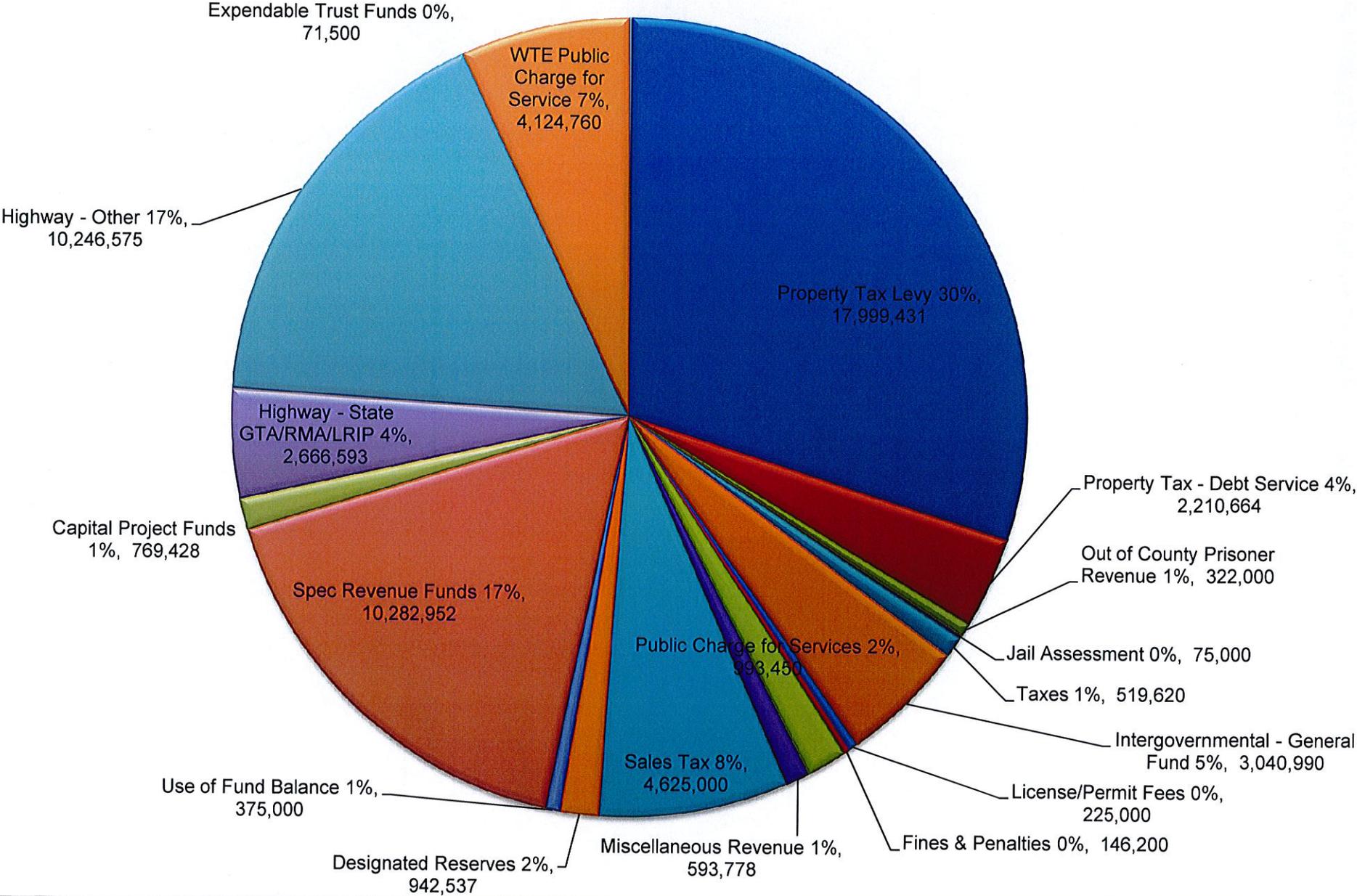
Revenues

General Property Tax Levy					20,210,095
Other Taxes					5,701,224
Intergovernmental Revenues			12,000	29,500	18,577,104
Licenses and Permits		30,000			489,144
Fines, Forfeits & Penalties					151,200
Public Charges for Services	3,347,000				5,353,580
Miscellaneous Revenues	2,300				5,566,878
Other Financing Sources	292,900				4,181,253
Total Revenues	3,642,200				60,230,478

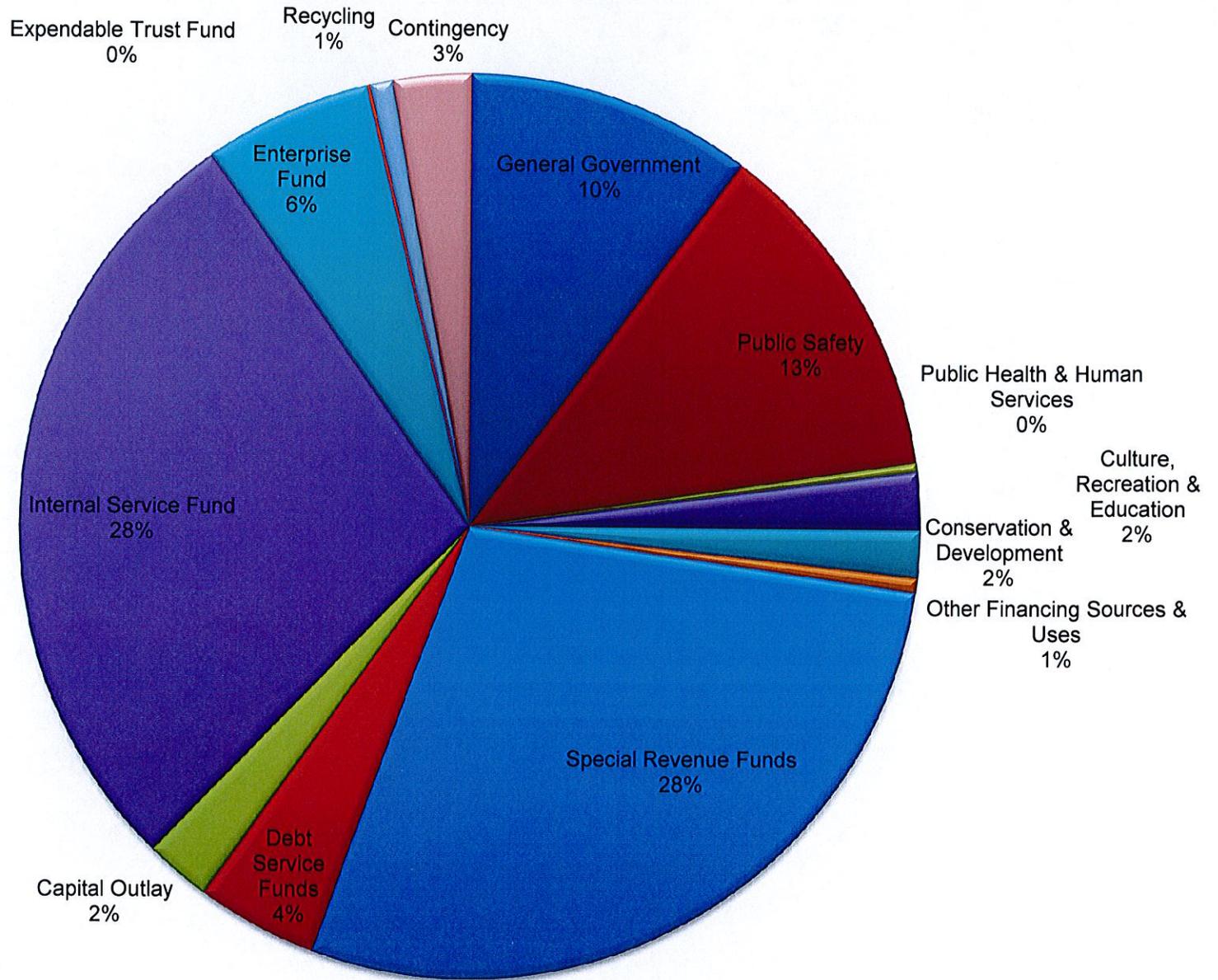
Expenditures

Wages	867,400				16,686,345
Benefits	410,200				8,073,619
Operating	2,059,600	30,000	12,000	29,500	31,795,022
Capital Outlay	305,000				3,675,492
Total Expenditures	3,642,200	30,000	12,000	29,500	60,230,478

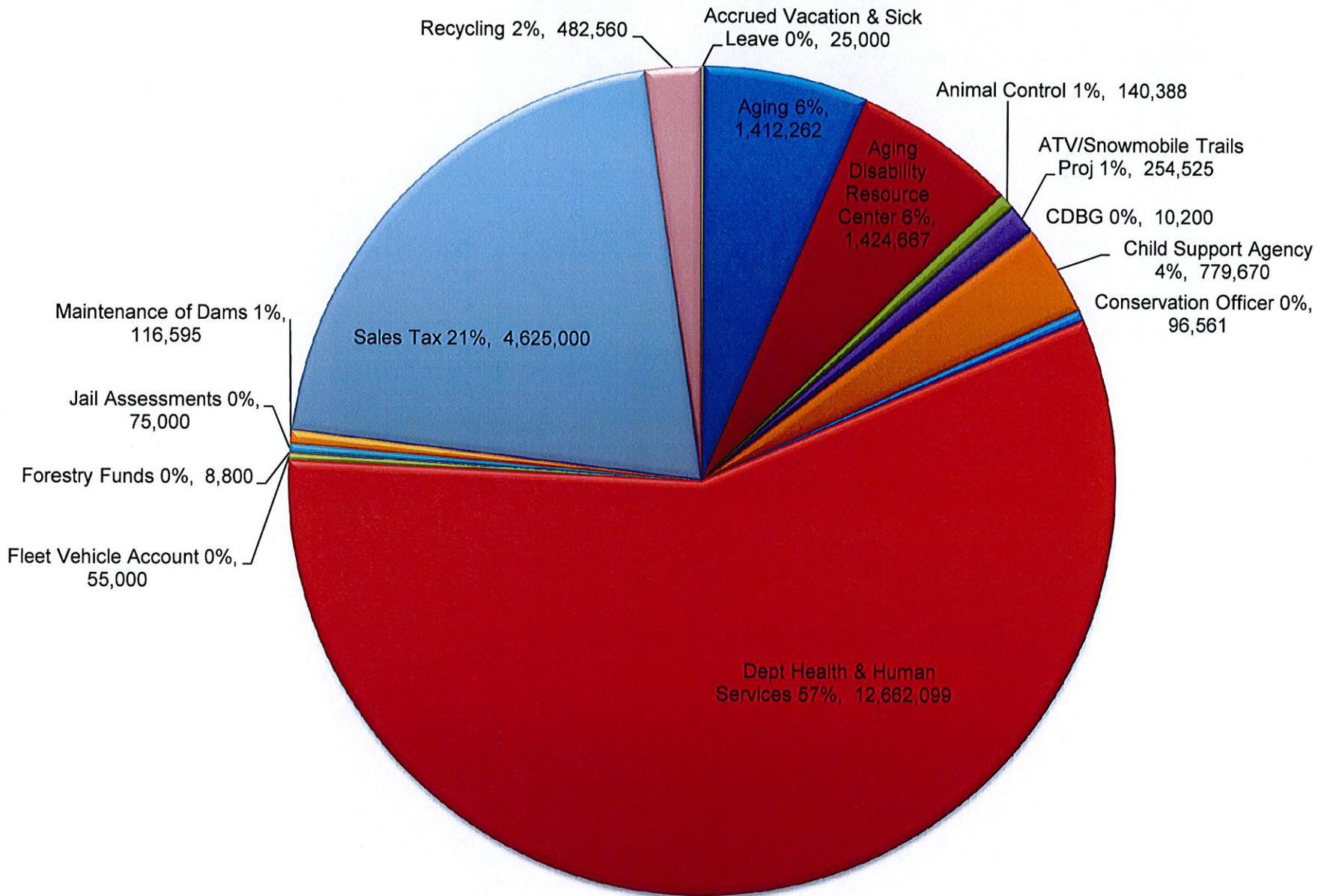
Revenues by Funding Source



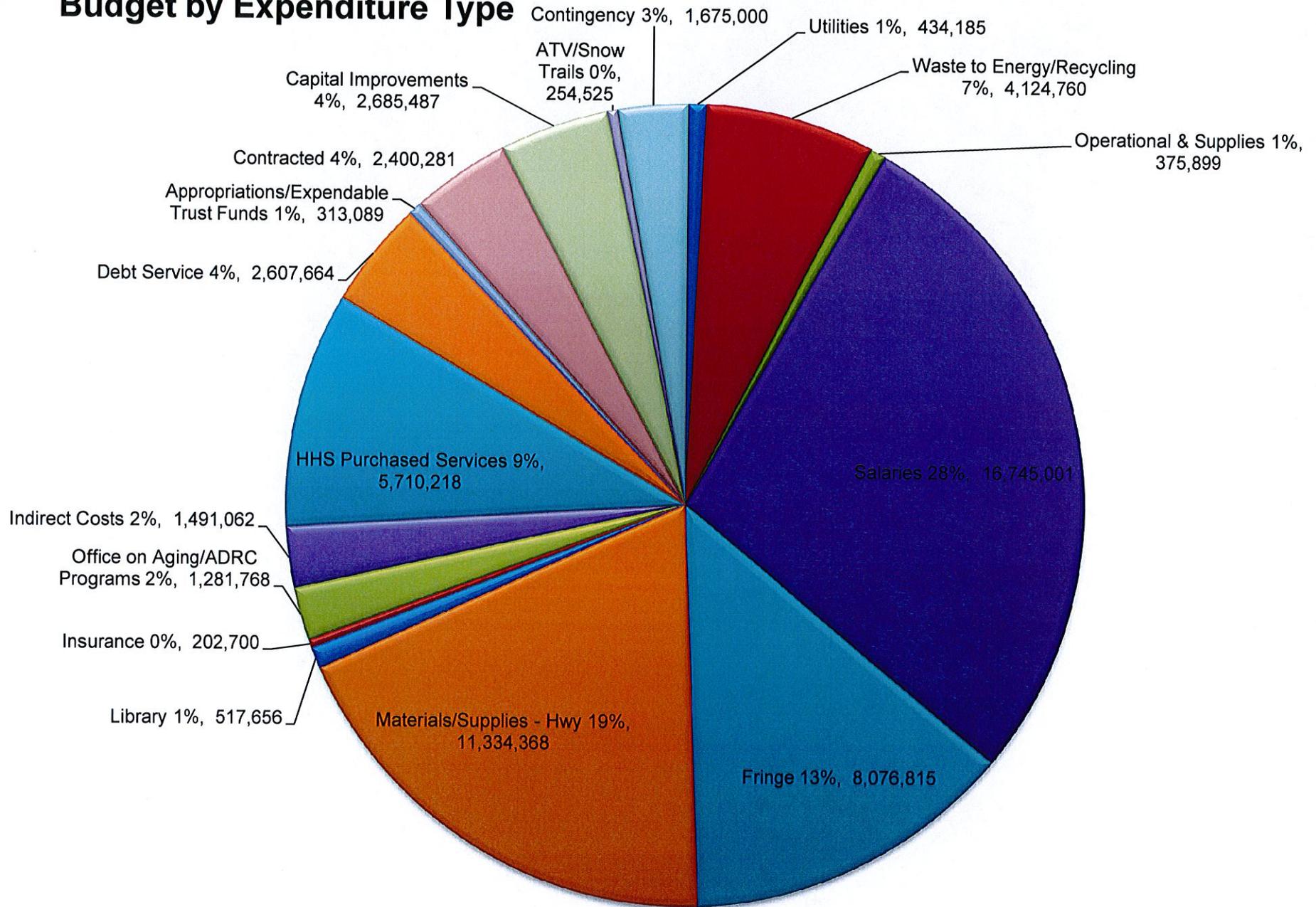
Budget by Function



Special Revenue Funds

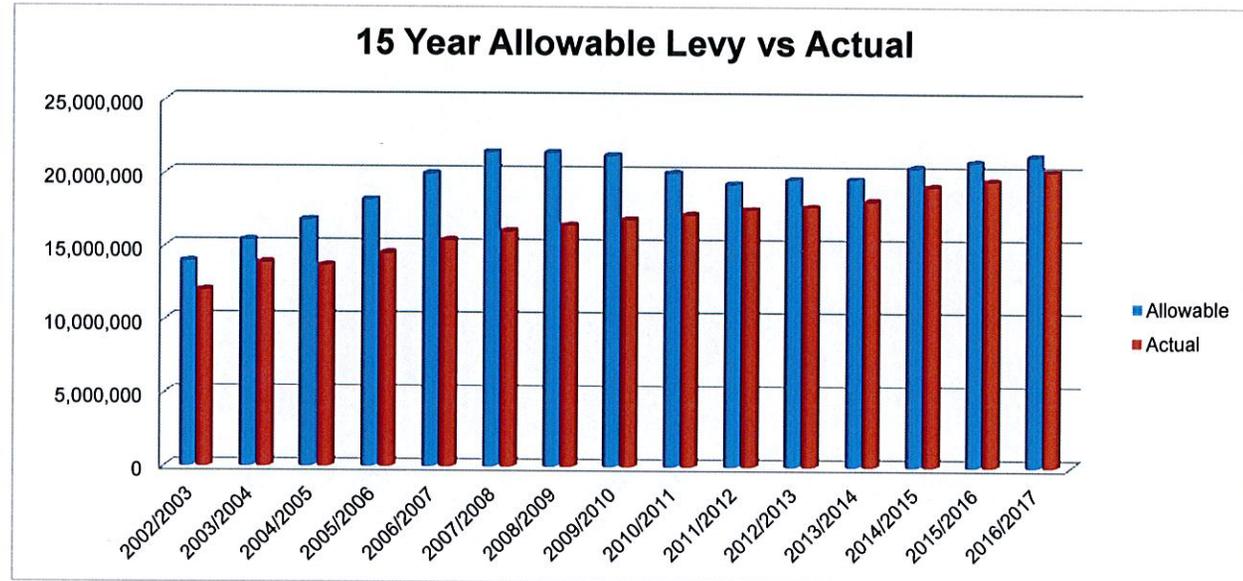


Budget by Expenditure Type



Barron County 15 Year Allowable Levy vs Actual

	Allowable Levy	Actual Levy
2002/2003	13,988,246	12,031,854
2003/2004	15,439,527	13,917,438
2004/2005	16,812,130	13,727,483
2005/2006	18,208,088	14,590,342
2006/2007	19,981,792	15,448,538
2007/2008	21,459,444	16,066,715
2008/2009	21,429,188	16,497,625
2009/2010	21,252,716	16,889,289
2010/2011	20,052,992	17,227,317
2011/2012	19,307,044	17,571,099
2012/2013	19,631,789	17,747,703
2013/2014	19,657,565	18,152,552
2014/2015	20,468,034	19,174,143
2015/2016	20,846,954	19,569,260
2016/2017	21,247,314	20,210,095



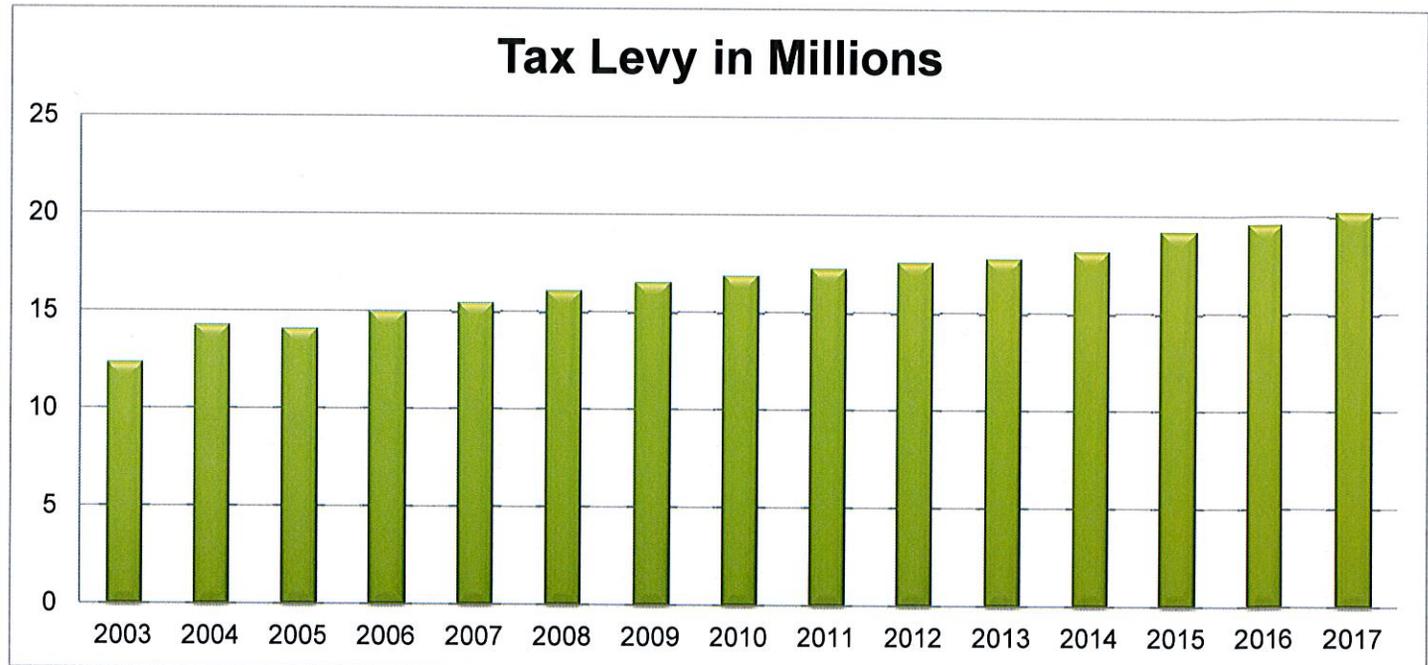
**Includes annual Library Levy exempt from being included in levy limits per Wi. Stat. 66.0602(3)(e)4.

Barron County - 2017 Levy Limit Worksheet

		Maximum Levy	Approved Levy
<i>Determination of 2016 Payable 2017 Allowable Levy Limit</i>		2016 for 2017	2016 for 2017
2015 Payable 2016 Actual County Levy		19,070,112	19,070,112
Exclude 2015 Levy for New General Obligation Debt Authorized after July 1, 2005		<u>(1,113,904)</u>	<u>(1,113,904)</u>
2015 Payable 2016 Adjusted Actual County Levy		17,956,208	17,956,208
0.00% Growth plus Terminated TID% (.248) Applied to Adj Actual Levy	\$ 44,531	18,000,739	18,000,739
Net New Construction 1.38% plus Terminated TID .248% Applied	\$ 247,796	18,248,535	18,248,535
	\$ 292,327		
Larger of Growth or Net New Construction		18,248,535	18,248,535
Adjust In			
General Obligation Debt authorized after July 1, 2005.		2,481,123	1,443,904
2015 Payable 2016 Allowable Levy (Does not include Library Levy)	***	20,729,658	19,692,439
Add on Library Levy		517,656	517,656
Total Levy		21,247,314	<u>20,210,095</u>
		Amount Below Allowable Levy	1,037,219

Barron County 15 Year Historical Analysis of Tax Levy

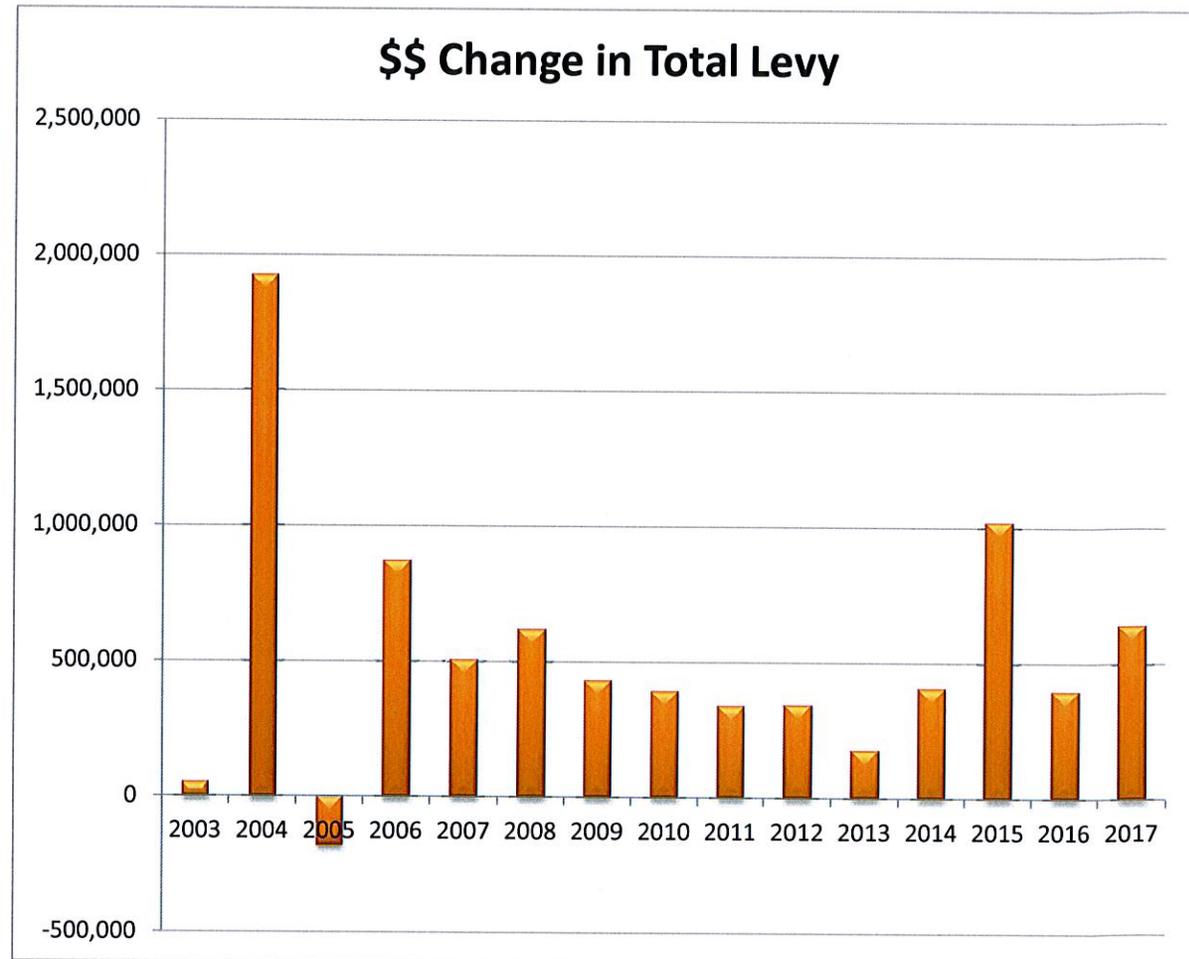
Budget Year	Tax Levy
2003	12,324,195
2004	14,249,935
2005	14,070,755
2006	14,943,212
2007	15,448,538
2008	16,066,715
2009	16,497,625
2010	16,889,289
2011	17,227,317
2012	17,571,099
2013	17,747,703
2014	18,152,552
2015	19,174,143
2016	19,569,260
2017	20,210,095



Barron County

15 Year Historical Analysis of Change in Levy from Prior Year

Year	Change in Levy from Prior Year	
2003	53,254	0.43%
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%
Average	529,280	3.45%



15 Year Historical Budget Summary

	2003 Adopted	2004 Adopted	2005 Adopted	2006 Adopted	2007 Adopted	2008 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Adopted	2013 Adopted	2014 Adopted	2015 Adopted	2016 Adopted	2017 Adopted
Total Expenditures	22,809,275	22,144,236	29,906,200	24,068,064	24,252,863	25,703,036	28,418,508	28,574,317	31,658,619	26,579,745	25,974,917	27,455,198	28,859,798	30,112,813	31,251,133
Total Revenues	10,485,080	7,894,301	15,835,445	9,124,852	8,804,325	9,636,321	11,920,883	11,685,028	14,431,302	9,008,646	8,227,214	9,302,646	9,685,655	10,543,553	11,041,038
Total Tax Levy	12,324,195	14,249,935	14,070,755	14,943,212	15,448,538	16,066,715	16,497,625	16,889,289	17,227,317	17,571,099	17,747,703	18,152,552	19,174,143	19,569,260	20,210,095
Operating Levy	10,853,436	12,665,085	12,843,623	13,015,239	13,602,602	14,219,195	14,300,976	14,634,063	15,066,469	15,411,130	15,643,531	16,397,623	16,782,070	17,186,872	17,999,431
Debt Levy	1,470,759	1,584,850	1,227,132	1,927,973	1,845,936	1,847,520	2,196,649	2,255,226	2,160,848	2,159,969	2,104,172	1,754,929	2,392,073	2,382,388	2,210,664
Total Levy - Recomputed	12,324,195	14,249,935	14,070,755	14,943,212	15,448,538	16,066,715	16,497,625	16,889,289	17,227,317	17,571,099	17,747,703	18,152,552	19,174,143	19,569,260	20,210,095
Total Levy Change from Prior Yr	53,254	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
% Levy Change from Prior Yr	0.43%	15.63%	-1.26%	6.20%	3.38%	4.00%	2.68%	2.37%	2.00%	2.00%	1.01%	2.28%	5.63%	2.06%	3.27%
Operating Levy Chg from Prior Yr	(67,539)	1,811,649	178,538	171,616	587,363	616,593	81,781	333,087	432,406	344,661	232,401	754,092	384,447	404,802	812,559
% Operating Levy Chg from Prior Yr	-0.62%	16.69%	1.41%	1.34%	4.51%	4.53%	0.58%	2.33%	2.95%	2.29%	1.51%	4.82%	2.34%	2.41%	4.73%
Debt Levy Change from Prior Yr	120,793	114,091	(357,718)	700,841	(82,037)	1,584	349,129	58,577	(94,378)	(879)	(55,797)	(349,243)	637,144	(9,685)	(171,724)
% Debt Levy Change from Prior Yr	8.95%	7.76%	-22.57%	57.11%	-4.26%	0.09%	18.90%	2.67%	-4.18%	-0.04%	-2.58%	-16.60%	36.31%	-0.40%	-7.21%
Average Change in Total Levy													529,280	3.45%	

Barron County 15 Year Historical Analysis - Summary Tax Allocation

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
State Tax not part of County Budget	513,835	568,606	621,936	630,116	645,840	667,919	667,592	662,233	625,216	626,209	589,713	607,455	633,246	653,570	673,355
\$\$ Change	39,787	54,772	53,330	8,180	15,724	22,079	(328)	(5,358)	(37,017)	993	(36,496)	17,742	25,791	20,324	19,785
%% Change	8.39%	10.66%	9.38%	1.32%	2.50%	3.42%	-0.05%	-0.80%	-5.59%	0.16%	-5.83%	3.01%	4.25%	3.21%	3.03%
Expenditures	2003 Adopted	2004 Adopted	2005 Adopted	2006 Adopted	2007 Adopted	2008 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Adopted	2013 Adopted	2014 Adopted	2015 Adopted	2016 Adopted	2017 Adopted
Operation and Maintenance	14,372,213	16,243,796	16,551,305	17,749,988	17,727,493	19,014,409	19,002,775	19,136,138	19,045,711	18,153,484	18,676,441	19,746,856	20,310,582	21,092,455	21,885,149
Debt Service	1,619,071	1,833,630	1,883,370	2,317,785	2,338,430	2,262,073	2,335,943	2,424,729	2,597,030	2,292,521	2,303,647	1,945,929	1,955,628	2,620,788	2,607,664
Capital Outlay - Borrowing/Grant Fund	3,000,000		7,500,000				2,500,000	2,500,000	5,200,000						
County Tax for Highways & Bridges	3,115,650	3,109,313	2,790,000	2,790,000	2,790,000	2,837,413	2,899,480	2,883,368	3,025,922	3,023,474	3,035,500	3,280,000	3,540,197	3,700,019	3,899,600
Contingency Fund	410,000	150,000	413,253	422,239	559,452	719,816	811,709	776,000	850,577	719,238	841,038	1,042,500	1,025,000	1,455,000	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			
Total Expenditures	22,516,934	21,811,739	29,562,928	23,715,194	23,865,375	25,283,711	27,999,907	28,145,235	31,658,619	26,065,864	25,456,626	26,950,333	28,344,577	29,613,665	30,733,477
LESS:															
General Revenue	3,986,768	4,153,361	4,304,217	4,995,856	4,860,337	5,771,768	5,751,589	5,250,144	5,340,660	4,616,094	4,677,739	5,281,646	5,578,930	5,437,053	5,519,038
Debt Service Revenue	21,586	21,494	21,494	21,494	21,494	21,494	21,494	21,494	286,987						
Bond Proceeds	3,000,000		7,500,000				2,500,000	2,500,000	5,200,000						
County Sales Tax Revenue	2,850,000	2,925,000	3,150,000	3,200,000	3,200,000	3,200,000	3,280,000	3,140,000	3,000,000	3,000,000	3,100,000	3,200,000	3,500,000	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	235,000	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	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	61,726	162,286	569,744	153,318	81,000	30,508									
General Fund Balance Applied	500,000		100,000		150,023				295,000	1,234,000	115,000	230,000		450,500	500,000
Fund Balance Tsf from Other Funds								375,381	35,460						
Total Revenues to be applied to levy	10,485,080	7,894,301	15,835,445	9,124,852	8,804,325	9,636,321	11,920,883	11,685,028	14,431,302	9,008,646	8,227,214	9,302,646	9,685,655	10,543,553	11,041,038
County Library	292,341	332,497	343,272	352,870	387,488	397,462	394,559	403,541	464,353	486,803	483,109	472,771	486,927	469,522	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
Total Levy	12,324,195	14,249,935	14,070,755	14,943,212	15,448,538	16,066,715	16,497,625	16,889,289	17,716,696	17,571,099	17,747,703	18,152,552	19,174,143	19,569,260	20,210,095
Dollar Change from Prior Year	53,254	1,925,740	-179,180	872,457	505,326	618,177	430,910	391,664	827,407	(145,597)	176,604	404,849	1,021,591	395,117	640,835
Operating Levy	10,853,436	12,665,085	12,843,623	13,015,239	13,602,602	14,219,195	14,300,976	14,634,063	15,066,469	15,411,130	15,643,531	16,397,623	16,782,070	17,186,872	17,999,431
Debt Levy	1,470,759	1,584,850	1,227,132	1,927,973	1,845,936	1,847,520	2,196,649	2,255,226	2,160,848	2,159,969	2,104,172	1,754,929	2,392,073	2,382,388	2,210,664
Total Levy - recomputed	12,324,195	14,249,935	14,070,755	14,943,212	15,448,538	16,066,715	16,497,625	16,889,289	17,227,317	17,571,099	17,747,703	18,152,552	19,174,143	19,569,260	20,210,095

Barron County, Barron Wisconsin County Debt Schedule

	Projected <u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
* WTE Electrical Generation Bonds 2010A	271,660	273,470	269,450	269,550	273,975	272,350	0
** Justice Center GO Refunding 2010B	734,720	762,220	746,450	749,175	750,375	0	0
Justice Center GO Refunding 2010C	721,906	853,406	864,781	864,438	877,575	849,750	0
Government Center HVAC Upgrade	491,667	491,667	491,667	0	0	0	0
UW B/C HVAC Upgrades	658,170	658,170	658,170	658,170	658,170	658,170	0
	<u>2,878,123</u>	<u>3,038,933</u>	<u>3,030,518</u>	<u>2,541,333</u>	<u>2,560,095</u>	<u>1,780,270</u>	<u>0</u>

Debt Schedule

* WTE Electrical Generation Bonds 2010A

** Justice Center GO Refunding 2010B

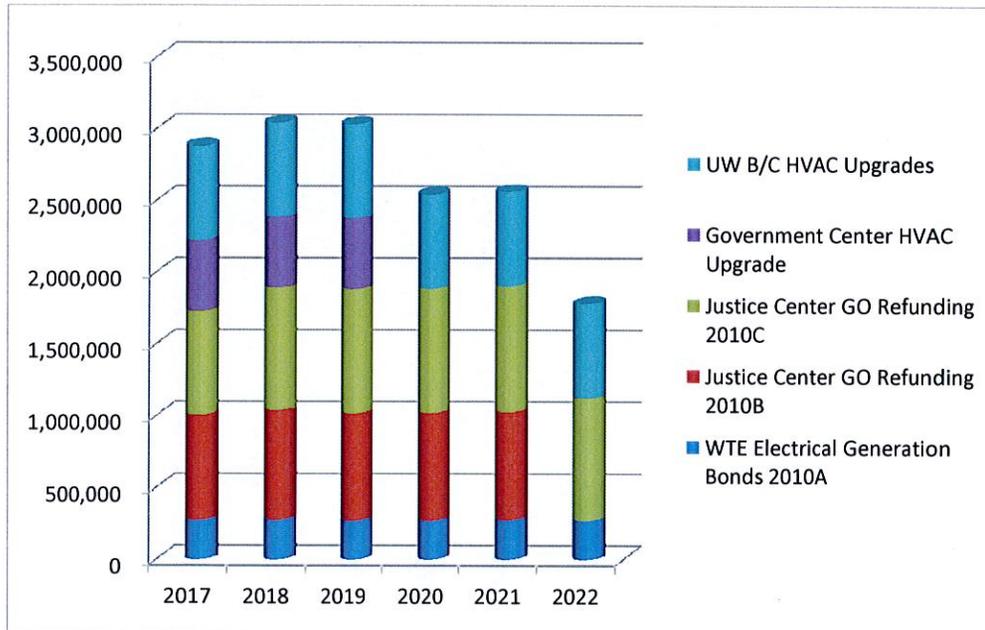
Justice Center GO Refunding 2010C

Government Center HVAC Upgrade

UW B/C HVAC Upgrades

*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

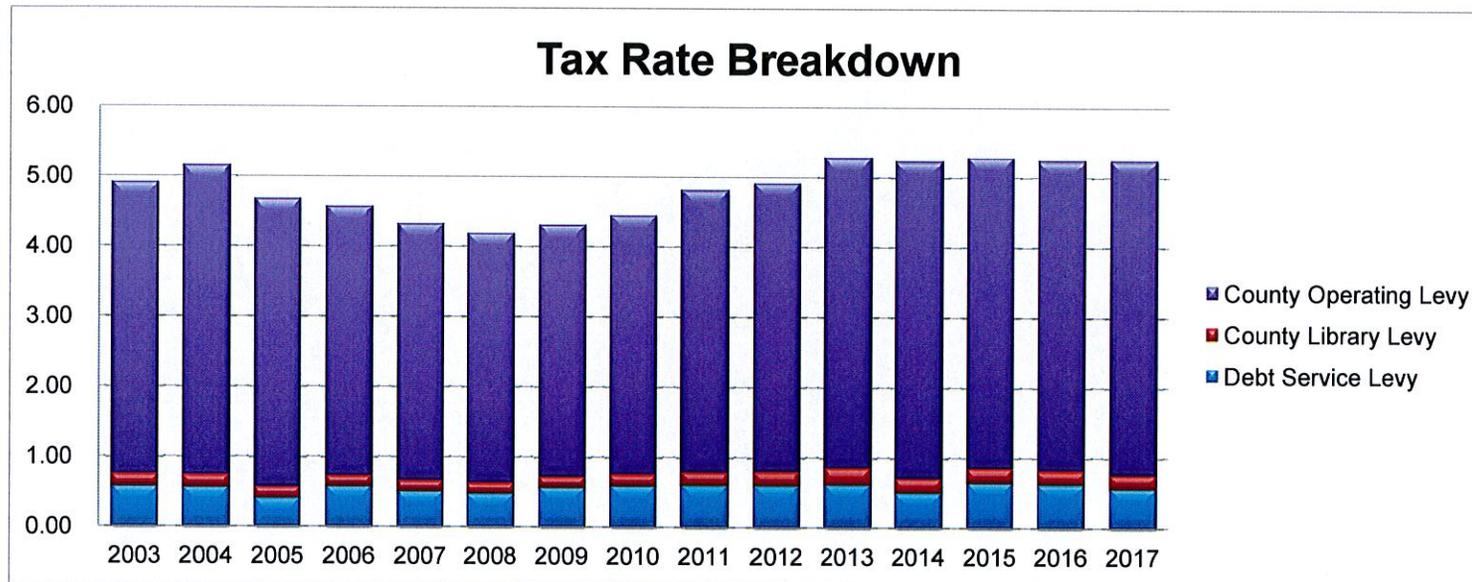


Breakdown of Principal & Interest As of 12/31/2016

	Principal	Interest	Total
WTE Elec Gen Bonds	1,400,000	230,455	1,630,455
JC GO Refunding 2010B	3,395,000	347,940	3,742,940
JC GO Refunding 2010C	4,570,000	461,856	5,031,856
Govt Ctr HVAC Upgrade	1,475,001	0	1,475,001
UWBC HVAC Upgrade	3,750,000	199,020	3,949,020
	<u>14,590,001</u>	<u>1,239,271</u>	<u>15,829,272</u>

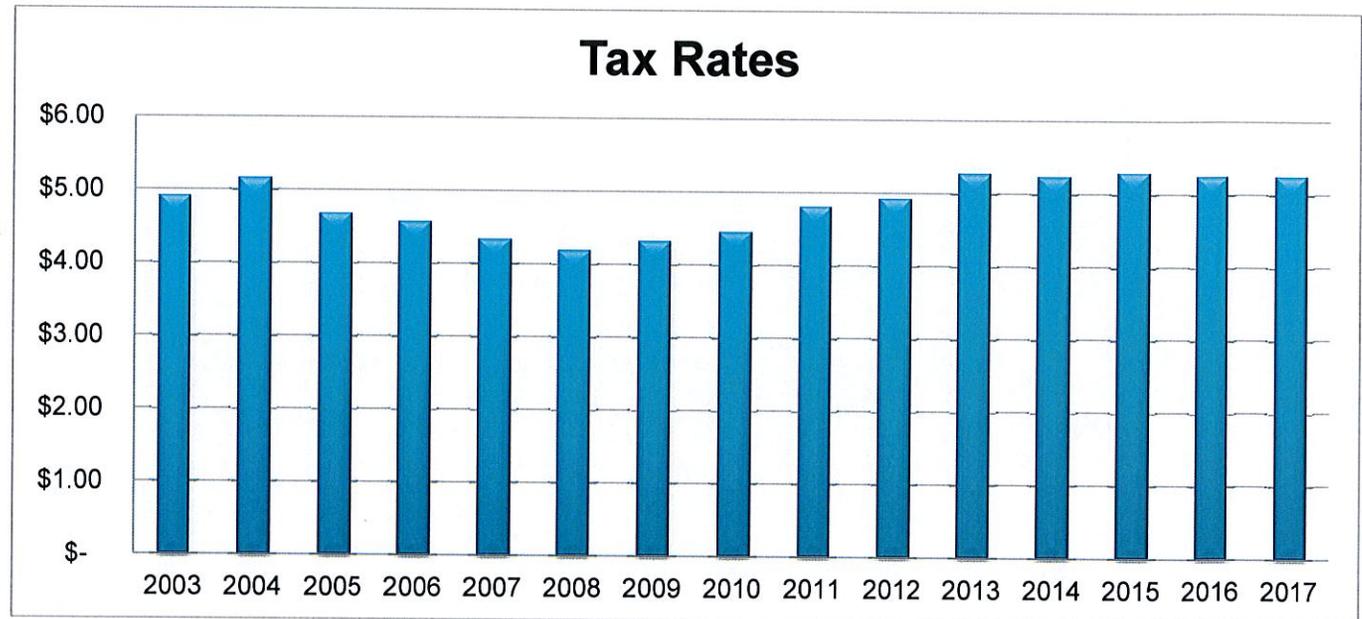
Barron County 15 Year Historical Tax Rate Analysis

Year	Debt Service Levy	County Library Levy	County Operating Levy	Total County Levy
2003	0.58	0.17	4.16	4.91
2004	0.57	0.17	4.41	5.15
2005	0.41	0.16	4.10	4.67
2006	0.58	0.15	3.84	4.57
2007	0.51	0.15	3.66	4.32
2008	0.48	0.15	3.56	4.19
2009	0.57	0.15	3.59	4.31
2010	0.59	0.16	3.70	4.45
2011	0.60	0.19	4.02	4.81
2012	0.60	0.20	4.11	4.91
2013	0.62	0.23	4.43	5.28
2014	0.50	0.21	4.52	5.23
2015	0.65	0.20	4.44	5.29
2016	0.63	0.19	4.42	5.24
2017	0.57	0.19	4.48	5.24



Barron County 15 Year Historical Tax Rate Analysis

Budget Year	Mill Rates
2003	\$ 4.91
2004	\$ 5.15
2005	\$ 4.67
2006	\$ 4.57
2007	\$ 4.33
2008	\$ 4.19
2009	\$ 4.31
2010	\$ 4.45
2011	\$ 4.81
2012	\$ 4.92
2013	\$ 5.27
2014	\$ 5.23
2015	\$ 5.29
2016	\$ 5.24
2017	\$ 5.24
Average	\$ 4.84

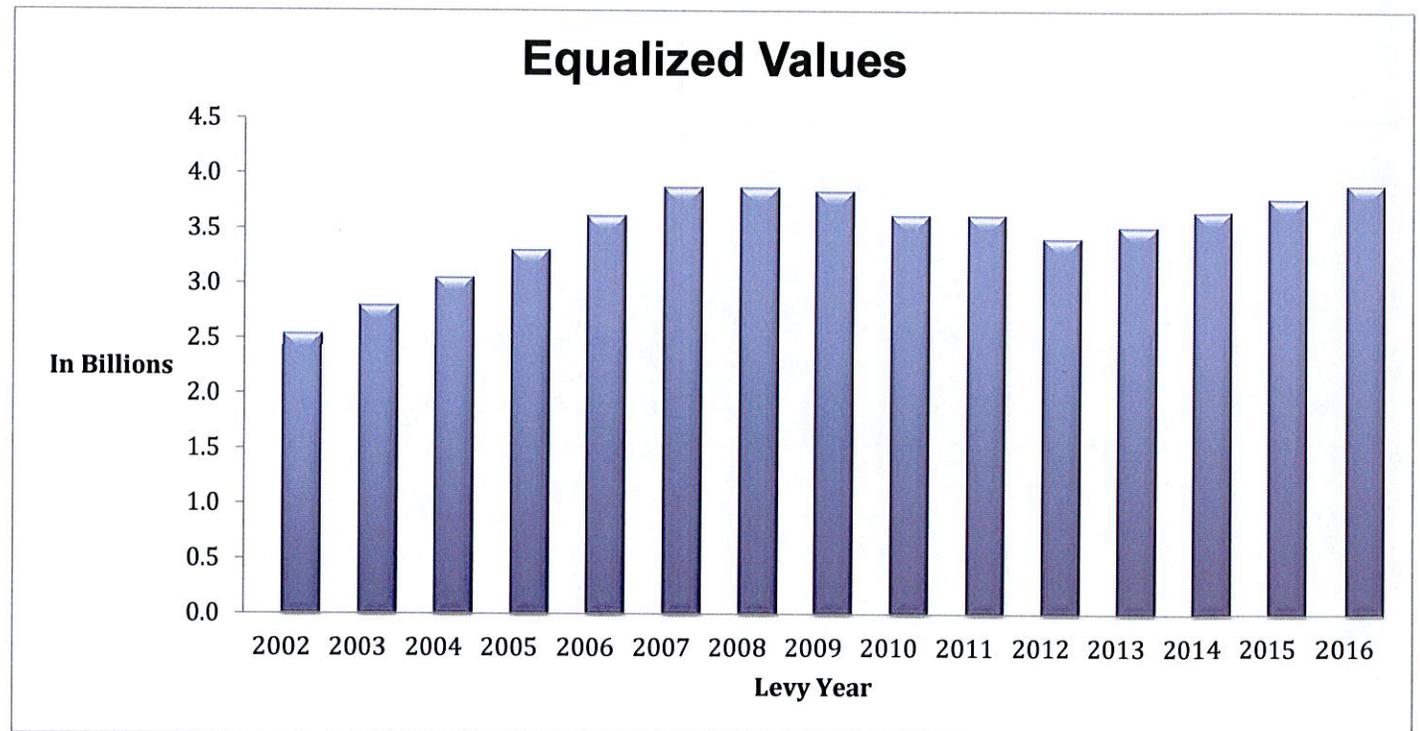


** County Operating Tax (Mill) Rate Limit was Repealed with the Passing of the 2013-2015 State Budget.

Barron County

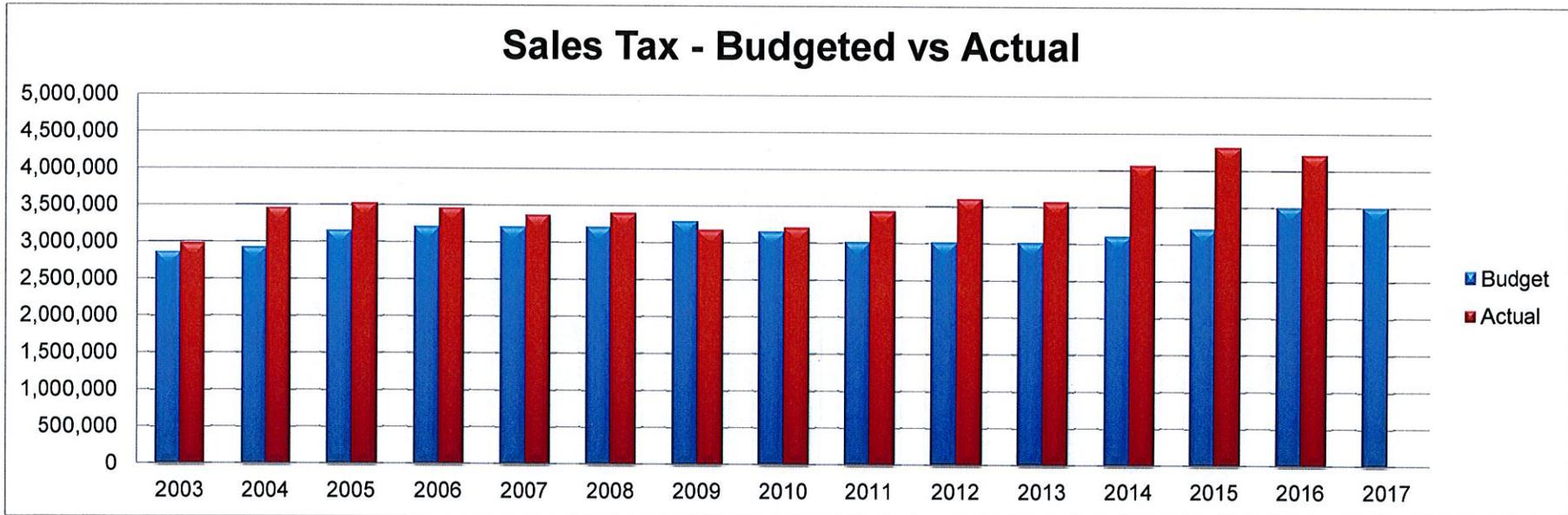
15 Year Historical Analysis of Equalized Values

Levy Year	Equalized Value
2002	2,535,802,900
2003	2,798,892,500
2004	3,047,719,200
2005	3,300,779,800
2006	3,609,267,600
2007	3,876,173,100
2008	3,870,708,200
2009	3,838,832,400
2010	3,622,128,900
2011	3,621,055,800
2012	3,415,905,200
2013	3,515,102,200
2014	3,660,418,400
2015	3,777,126,100
2016	3,903,167,200
Average	3,492,871,967



Barron County 15 Year Historical Sales Tax Analysis

Budget Year	Sales Tax Budgeted	Sales Tax Actual
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	

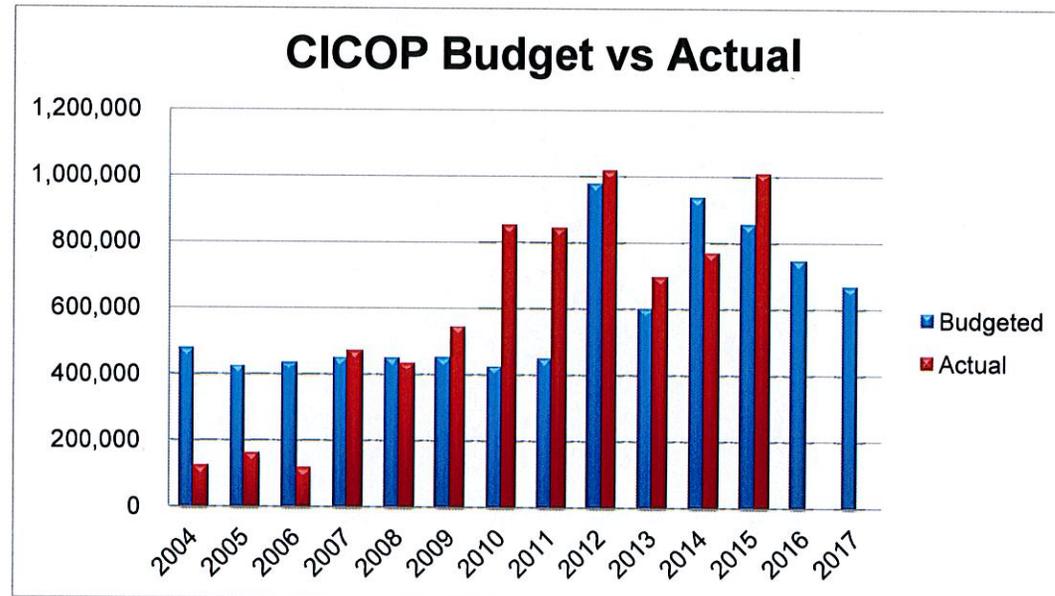


Barron County Capital Improvement Capital Outlay (CICOP) Supplement to the 2017 Budget

Capital Improvement - Capital Outlay

Total requests for 2017 from CICOP details	1,435,492	
Total	1,435,492	
Levy	666,064	46%
Requests in excess of Levy (reserves)	769,428	54%

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



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

Barron County, Wisconsin

Capital Improvement & Capital Outlay Plan
2017

Total Requests	1,435,492
Levy	(666,064)
Requests in Excess of Levy	769,428 (Reserves)

Project Description	Project Cost	Program Year	Funding Method				Total
			Tax Levy	Bonding	Grant Funding	Other	
General Government							
Depreciation Replacement	25,000	2017	X				25,000
Administration							
Standup Workstations	2,000	2017	X				2,000
Desk Chairs	2,000	2017	X				2,000
Rm 2151 Tables/Chairs	10,000	2017	X				10,000
Postage Meter Replacement - JC	5,000						5,000
Aging							
Pontiac Vibe Replacement	20,000	2017	X				20,000
Convection Oven	6,000	2017	X				6,000
Courts							
Branch 3 Bathroom Remodel	6,000	2017	X				6,000
Standup Workstations/Keyboard Trays	10,000	2017	X				10,000
DHHS							
DHHS Furniture Replacement (5 Offices)	12,500	2017	X				12,500
Maintenance							
LED Lighting - Govt Center	100,000	2017	X				100,000
Replacement Tractor	45,000	2017	X				45,000
Building Automation	40,000	2017	X				40,000
Roofs/Building Projects	150,000	2017	X				150,000
Heat Pump - Gym at Jail	22,000	2017	X				22,000
Medical Examiner							
2-Way Radio	1,000	2017	X				1,000

Parks & Recreation							
Skid Steer & Accessories	80,000	2017	X				80,000
(Trade-In of Existing Equip - \$28,250)		2017	X				
Signage	5,000	2017	X				5,000
Docks	15,000	2017	X				15,000
Forest Trail/Boat Landing Repair	15,000	2017	X				15,000
Vet's Park Mower	10,000	2017	X				10,000
Vet's Park Bathroom	51,000	2017	X				51,000
Southworth - New Well	6,000	2017	X				6,000
Sheriff							
Squads	150,000	2017	X				150,000
Weapons Replacements	15,000	2017	X				15,000
Jail Locks	10,000	2017	X				10,000
Technology							
Data Backup System	3,000	2017	X				3,000
Workstation Equipment	125,000	2017	X				125,000
Networking	52,000	2017	X				52,000
Copiers	47,000	2017	X				47,000
UPS Systems	17,000	2017	X				17,000
Software	120,000	2017	X				120,000
Sheriff's Dept Upgrades-Technology	42,992	2017	X				42,992
Miscellaneous Projects	200,000	2017	X				200,000
Treasurer							
Check Scanner	3,000	2017	X				3,000
Counter Remodel	12,000	2017	X				12,000
2017 COUNTY TOTAL	1,435,492						1,435,492
County	1,435,492		X				1,435,492
UWBC							
Highway	1,125,000		X				1,125,000
2017 GRAND TOTAL	2,560,492						2,560,492

Barron County Library Requests Supplement to the 2017 Budget

Out of County Libraries	2013	2014	2015	2016	2017	2017	Increase (Decrease)
	Requested	Requested	Requested	Requested	Requested	Requested	
	70%	70%	70%	70%	100%	70%	
Amery Area Public Library	2,471	2,631	1,828	1,717	5,388	3,771	2,054
Baldwin Public Library	0	0	0	0	848	593	593
Balsam Lake Public Library	162	379	172	316	0	0	(316)
Boyceville Public Library	0	0	0	0	246	172	172
Bruce Area Library	72	178	148	140	513	359	219
Centuria Public Library	0	0	0	0	706	494	494
Chippewa Falls	851	1,894	1,947	925	3,262	2,283	1,358
Clarella Hacket Johnson Library - Sand Creek WI	1,465	1,525	1,452	1,720	856	599	(1,121)
Clear Lake Public Library	9,786	7,903	6,849	7,535	8,058	5,641	(1,894)
Colfax Public Library	0	382	320	0	0	0	0
D.R. Moon Memorial Library - Stanley WI	0	0	0	130	358	250	120
Friday Memorial - New Richmond	518	624	655	757	1,144	801	44
GE Bleskacek Family Memorial Library - Bloomer Public Library	8,205	5,249	3,838	5,063	5,740	4,018	(1,045)
Glenwood City Public Library	48	72	178	28	73	51	23
Hazel Mackin Community Library - Roberts WI	63	30	229	549	368	257	(292)
Hudson Area Joint - Hudson	253	515	426	1,253	2,007	1,405	152
LE Phillips - Eau Claire	4,611	3,956	4,451	1,695	4,452	3,116	1,421
Menomonie Public	5,404	5,130	4,268	5,942	8,137	5,696	(246)
Milltown Public Library	0	49	116	424	429	300	(124)
Osceola Public Library	15	21	0	31	78	55	24
River Falls Public Library	239	401	282	365	1,129	790	425
Rusk County Community - Ladysmith	326	242	446	329	422	295	(34)
Shell Lake Library	408	676	380	356	720	504	148
Spooner Memorial Library	74	153	133	235	668	468	233
St Croix Falls Public Library	211	84	176	116	194	136	20
	35,182	32,094	28,294	29,626	45,796	32,054	2,428
In County Libraries	2013	2014	2015	2016	2017	2017	Increase (Decrease)
	Requested	Requested	Requested	Requested	Requested	Requested	
	70%	70%	70%	70%	100%	70%	
Barron Public Library - Barron	133,110	123,532	117,065	119,410	176,996	123,897	4,487
Cameron Public Library	18,416	16,955	18,646	18,056	30,263	21,184	3,128
Calhoun Memorial - Chetek	38,916	42,908	54,652	52,443	83,354	58,348	5,905
Thomas St. Angelo - Cumberland	104,578	109,415	98,925	102,779	150,459	105,321	2,542
Rice Lake Public - Rice Lake	169,068	155,533	177,427	157,999	225,977	158,184	185
Turtle Lake Public Library	19,020	24,429	20,212	18,835	26,669	18,668	(167)
	483,109	472,771	486,927	469,522	693,718	485,602	16,080
Total all Library Appropriations	518,291	504,865	515,221	499,148	739,514	517,656	18,508

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

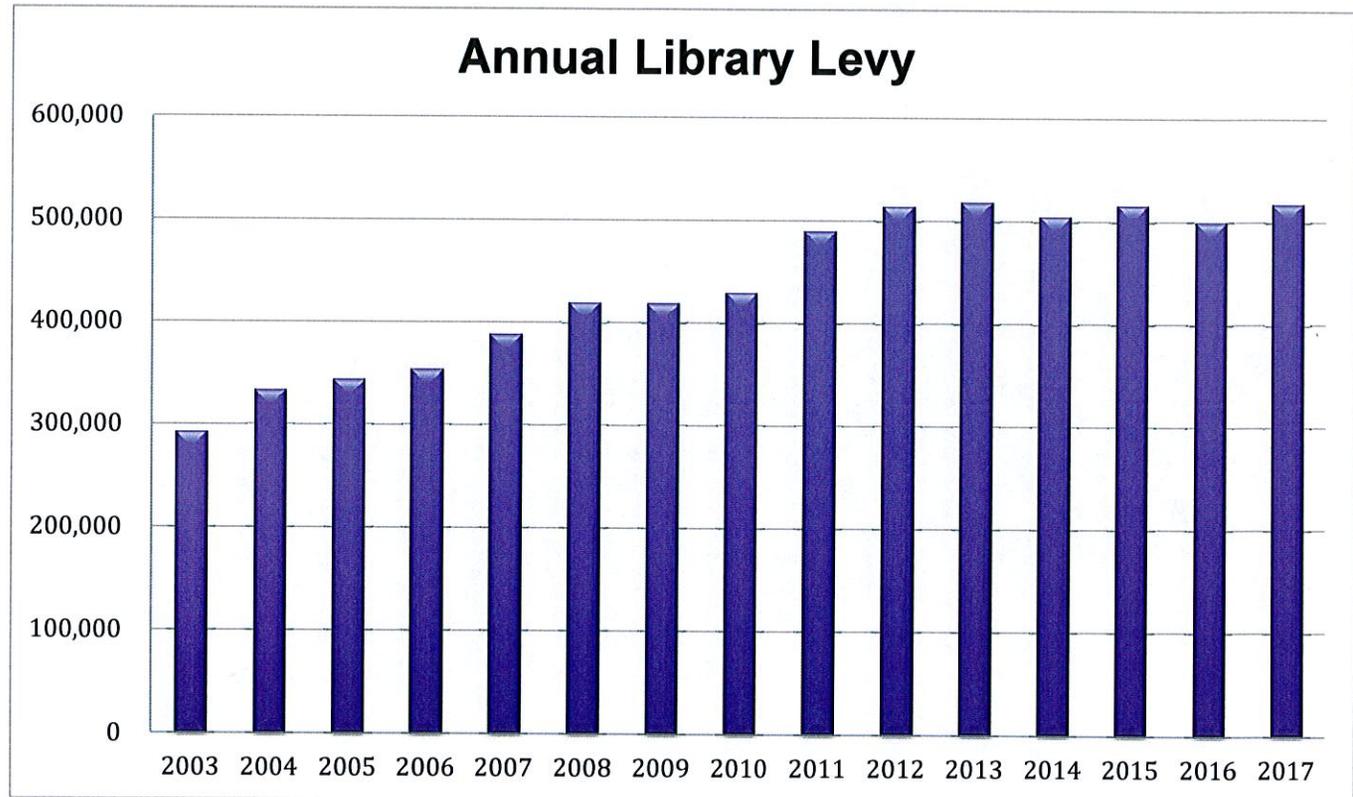
In-County Library Increase Over Prior Year
Total All Requests - Increase

3.42%
3.71%

Barron County 15 Year Historical Library Levy Analysis

<u>Budget Year</u>	<u>Library Levy</u>
2003	292,341
2004	332,497
2005	343,272
2006	352,870
2007	387,488
2008	419,325
2009	418,601
2010	429,082
2011	489,379
2012	513,881
2013	518,324
2014	504,865
2015	515,220
2016	499,148
2017	517,356

15 Year Increase 225,015
 15 Yr % Increase 43.49%



15 Year Historical Health Insurance - County Share

