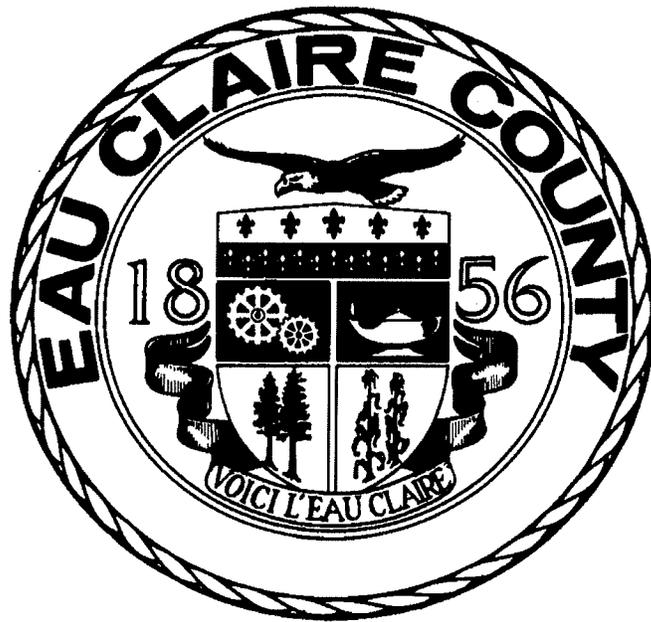


Eau Claire County 2015 Adopted Budget



County Budget adopted by the
Eau Claire County Board of Supervisors on
November 13, 2014

2014-2016

**EAU CLAIRE COUNTY
BOARD OF SUPERVISORS**

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TO: Honorable Eau Claire County Board Members, County Staff & County Taxpayers

FROM: J. Thomas McCarty, County Administrator

On behalf of the Eau Claire County Board of Supervisors, I respectfully present a summary of the 2015 Eau Claire County budget as adopted by the Eau Claire County Board on November 13, 2014. The County Board considered all elements of the county budget and has adopted a balanced budget for 2015. The adopted budget addresses program and service needs of county citizens based upon the County's mission statement, strategic plan elements and program priorities.

The adopted 2015 County Budget includes total expenditures of \$97,073,468, an increase of .80% from the 2014 total county expenditures of \$96,305,887. The expenditure increase is primarily due to increased debt service costs and increased operating costs. The adopted 2015 county levy rate is \$3.972/\$1000 of equalized value, an increase of 2.34% from the 2014 levy rate of \$3.881/\$1000 of equalized value, or a \$.091 increase per \$1000 of equalized value. In other words, the county property taxes will increase \$13.65 on a home with an equalized value of \$150,000.

The 2015 county property tax levy is \$27,690,123, increasing by \$1,511,931 over the 2014 property tax levy. Increased debt service related to 2014 capital projects borrowing accounts for 71% of the property tax levy increase in 2015. Increased operational costs, increased library changes and a one-time levy increase to resolve court settlement on an over assessment in years 2010-2012 account for the rest of the property tax increase in 2015.

	EXPENDITURES	TAX LEVY	TAX RATE
2014	\$96,305,887	\$26,178,192	\$3.881
2015	\$97,073,468	\$27,690,123	\$3.972
Percent Change	+0.80%	+5.78%	+2.34%

The budget guidelines for 2015 required each department and community agency to submit a proposed budget with zero percent increase in county tax levy. In addition, all the departments and oversight committees were required to prioritize the programs and include performance management information for each program in their budget proposals. The Finance & Budget Committee conducted public input sessions on the proposed 2015 county budget at Augusta City Hall and the L.E. Phillips Public Library in Eau Claire. The 2015 budget survey was available on the county web site and 420 citizens indicated their preference for 2015 program and funding priorities via the website budget survey tool. The County Administrator provided recommendations for a balanced 2015 budget. The Finance & Budget Committee then met with all departments and community agencies, reviewed and modified those recommendations and presented a proposed 2015 budget to the County Board. On November 12, 2014, the County Board conducted a public hearing on the proposed 2015 budget attended by many county citizens who addressed the Board. This was followed by County Board budget deliberations and adoption of the 2015 county budget on November 13, 2014.

The adopted 2015 balanced budget maintains current programs and services for Eau Claire county residents at close to the same level as 2014. In order to adopt a balanced budget for 2015, the County Board included some program and service modifications, levy reallocations and resource reductions within departments. Funding is frozen at 2015 appropriation levels for most community agencies.

The adopted capital projects budget utilizes borrowing through general obligation notes for funding of road and bridge construction projects and general county projects. Based on significant county transportation infrastructure maintenance needs, the 2015 adopted budget includes borrowing of \$6.5 million for county road and bridge improvements in 2015.

The County Board continues to maintain its philosophy of applying the greatest amount possible of county sales tax revenue to direct property tax relief and a smaller amount to offset county operations. The result is a reduction in the 2015 county levy rate of \$1.28 per thousand dollars of equalized value versus the county levy rate without the application of county sales tax revenue.

Local government continues to operate in a financially challenging environment that includes state imposed levy caps, static or reduced state revenues, increased demand for services, an acceleration in the aging population, increased health insurance costs and increased state and federal mandates. And citizens are more interested in participating in program design, providing input on program funding and expecting accountability in program delivery. All of these challenges require the county board and staff to make continued strategic and prudent budget decisions that provide flexibility and sustainability for provision of core county operations in future years.

The Eau Claire County Board of Supervisors, Department Heads, staff, governing committees, county citizens and the members of the Finance & Budget Committee all should be recognized for their dedicated service in the development of the 2015 Eau Claire County budget.

Respectfully,

A handwritten signature in cursive script that reads "J. Thomas McCarty".

J. Thomas McCarty
County Administrator
December 5, 2014

SUMMARY OF KEY ELEMENTS - ADOPTED 2015 BUDGET

REVENUE HIGHLIGHTS

EQUALIZED VALUE/PROPERTY TAX LEVY

Eau Claire County's total equalized value (Tax Incremental Districts out) increased from \$6,744,500,200 in 2013 to \$6,971,614,400 in 2014, an increase of 3.37%. Net new construction value in the county increased by 1.78% in 2014. State law allows counties to increase the property tax levy for operating purposes in an amount equal to the greater of 0% or the percentage increase in new construction value in the county. Increases in property tax levy for debt service due to issuance of new debt (borrowing) by the local unit of government are excluded from the levy cap. Based upon the 2014 equalized value, every \$69,716 adjustment to the County levy results in a one-cent mill rate adjustment.

The adopted 2015 county property tax levy increased 5.78% from \$26,178,192 in 2014 to \$27,690,123 in 2015. This includes all county operations and debt service obligations. Correspondingly, the county's levy rate increased by 2.34% from \$3.881/\$1000 of equalized value in 2014 to \$3.972/\$1000 of equalized value in 2015, or an increase of \$.091 per \$1000. This equates to a \$13.65 increase in county property taxes for a home with an equalized value of \$150,000 in 2015.

In July 2012, the county board approved a county library plan that adopted the statutory framework for town payments for library services. The approved county library plan included an intra-municipal library agreement similar to the previous library agreement, for those municipalities with libraries. Previously, Eau Claire County allocated library charges as a Special Charge to be levied on the taxes of each individual municipality. The adopted plan shifted the levy for libraries from the towns to the county levy in 2013. The levy for library funding is only apportioned to those municipalities without a library. Pursuant to s. 66.0602 Wisconsin State Statute, these library charges are exempt from levy limitations

COUNTY SALES TAX REVENUE

Eau Claire County adopted the half-percent county sales tax ordinance effective January 1, 1999. The adopted 2014 budget projected sales tax revenue of \$8,586,000 million and current projections indicate the actual 2014 collection will exceed the budgeted amount. The Wisconsin Counties Association estimates that county sales tax yields will increase, resulting in projected yield of \$9.37 million for 2014. Based upon the Wisconsin Counties Association estimate, economic conditions and actual collection experience, the adopted 2015 county budget includes \$8,950,000 million in sales tax revenue for Eau Claire County for 2015. The County continues its approach to use county sales tax revenue in compliance with state law - apply a modest amount of sales tax revenue to offset operational costs that exceed the 1992 state levy rate freeze, and apply the great majority of the revenue to directly reduce the property tax levy. Based upon the 1992 levy rate freeze provisions, the proposed 2015 county operating budget would exceed the levy limit by \$1,967,076 excluding debt service payments. Application of sales tax revenue of \$1,967,076 for operational costs, plus an additional \$6,982,929 applied directly to reduce the levy rate, results in a 24.4% reduction of the county property tax levy.

PROJECTED REVENUES / GENERAL FUND

County state aid and revenue allocations for 2015 were established in the adopted 2013-15 state biennial budget. With few exceptions, state & federal aid/revenue is flat or reduced for many program areas including: state shared revenue, youth aids, various human services programs, Older Americans Act (federal funding for ADRC), circuit court grants, and city-county health department. General transportation aids for the highway department are estimated to increase for 2015, as are child support program funding, Parks & Forest revenues, and Criminal Justice Collaborating Council alternative courts grant support. All fees and charges have been reviewed and other non-levy sources of revenue have been analyzed resulting in some proposed modifications to the county's fee structures. Minor increases in some state aids and other charges for services will increase the County's projected general fund revenues from \$21,654,697 projected in 2014, to \$21,662,734 in 2015. Detailed 2015 revenue projections are included in the Revenue section of this budget book.

GENERAL FUND BALANCE / APPLIED SURPLUS

The audited general fund unassigned fund balance on December 31, 2013 was \$9,026,645. Anticipated net budget transfers and adjustments based on the 2013 audit of \$269,000, combined with an allocation of \$703,013 of unassigned fund balance for the 2015 budget leaves \$8,592,632 as the estimated general fund unassigned fund balance at December 31, 2014 to cover any 2015 operational shortfalls and other potential unanticipated events that occur in 2015 in excess of the county's adopted budget. Pursuant to the Eau Claire County Fund Balance Financial Policy, the projected general fund unassigned fund balance of \$8,592,632 represents 25% of the county's proposed 2015 General Fund expenditures, well within the target range of 20-30% of annual General Fund expenditures. Eau Claire County's working capital for 2015 has been established at \$2,700,000, the same amount as 2014.

The Contingency/Risk Pool Fund has been budgeted at \$100,000 and funded by a tax levy appropriation. Potential financial risks to the county with unknown costs are noted on page 9.

MAJOR EXPENSE HIGHLIGHTS

COMPOSITION OF EXPENDITURES

The overall Eau Claire County expenditure amount in the adopted 2015 county budget is \$97,073,468 or .80% higher than the 2014 total expenditures of \$96,305,887. The increase in total county expenditures from 2014 to 2015 is mainly due to a \$5.5 million increase in county operating costs and county debt service costs. Additional staff and operating costs in 2015 are reflected in a modest increase in the county operating budget over the previous year (\$78.7 million in 2015 vs. \$77.9 million in 2014). Wages and benefits of staff comprise approximately 42% of total county expenditures, an increase from \$39.3 million in 2014 to \$40.5 million in 2015, or an increase of 2.1%. The adopted 2015 budget includes a wage increase of 1% for county staff, an increase in health insurance costs estimated at 5.0% (\$8.085 million to \$8.5 million) and a decrease in the Wisconsin Retirement System (WRS) contribution from 7.0% of salary to 6.8% of salary. As noted below, the County's long-term debt service payment is \$6.03 million in 2015, an increase of \$1,095,177 over 2014.

CAPITAL PROJECTS/CAPITAL OUTLAY

Capital projects and capital outlay items are detailed in the Capital Projects section of the budget book, including a comprehensive five-year 2015-2019 Capital Improvement Plan. The 2015 Capital Projects Summary includes notes regarding the revenue source to fund specific 2015 projects. Large capital project expenditures for 2015 include \$8.805 million for the county highway bridge and road construction projects and \$2.9 million for county physical infrastructure and mechanical systems upgrades, technology infrastructure needs, county dam repairs, vehicle replacements and other general county borrowing. For all short-term borrowing, the amortization period of the loan will be matched to the life expectancy of the funded asset. In addition to short term borrowing, additional funding sources for 2015 capital projects include use of fund balance, fees, grants, state aids and general county levy.

DEBT STRUCTURE

The current net general county levy for long-term debt purposes for 2015 is \$5,884,536, an increase of \$1,079,253 over 2014. The increased levy for debt service in 2015 is the result of short term borrowing for highway and general county projects approved and initiated in 2014. The initial general obligation bond borrowing of \$25 million for the County Jail & Government Center Building Project occurred in 2008. The debt service payments for the county building project were structured to allow for subsequent project borrowing phases to be initiated without increasing the county's debt service levy for the building project. Subsequent borrowing phases for the building project occurred in 2010, 2012 and 2013. Debt service payments for the County Jail and Government Center Building Project will be completed in 2031.

Short term borrowing in the amount of \$6.5 million for highway projects and \$2.09 million for general county capital projects are included in the 2015 adopted budget. Debt service payments for those borrow issues will begin in 2016. Lease revenues through 2023 are repaying airport fund debt. Detailed county levy debt service information is included in the Debt Service section of the budget book.

EMPLOYEE POSITION CHANGES

The County Board approved a number of position changes in the adopted 2015 budget. Staffing changes include seven (7) new and three (3) modified positions (additional hours) with a total net increase of 6.69 Full Time Equivalent (FTE) positions. The total cost for these positions equals \$520,069, with a total of \$70,991 in new levy cost for 2015. Other funding sources for the positions include state and federal grant funds and reallocation of existing resources. In addition, three (3) positions were eliminated and one position was modified (reduced hours), resulting in a reduction of 2.49 FTE positions.

New & Modified (Additional Hours) Positions

- Children's Court Services: create** / 0.5 FTE (20 hrs/wk.) Office Associate position effective January 1, 2015 – total position cost of \$21,152 funded with tax levy reallocation from the Department of Human Services.
- Corporation Counsel – Child Support Agency: create** / 0.50 FTE (20 hrs/wk.) Child Support Specialist position effective January 1, 2015 – total position cost of \$26,204 funded with \$17,295 Fed/State monies and \$8,909 from tax levy.
- District Attorney: create** / 1.0 FTE (40 hrs/wk.) Legal Secretary position effective July 1, 2015 – total position cost of \$35,000 funded from tax levy.
- Highway: create** / 1.0 FTE (40 hrs/wk.) Highway Laborer (state) position effective January 1, 2015 – total position cost of \$130,878 funded with State Routine Maintenance Agreement monies.
- Human Services: create** / 1.0 FTE (40 hours/wk.) Social Worker IV (Direct Services) position effective January 1, 2015 – total position cost of \$94,995 funded from State Basic County Allocation and Comprehensive Community Service monies.
- Parks & Forest: create** / 1.0 FTE (40 hours/wk.) Project Manager position effective January 1, 2015 – total position cost of \$97,687 funded from additional department revenue.
- modify** / add .28 FTE (.72 to 1.0 FTE) Custodian-Expo position effective May 1, 2015 – additional position cost of \$11,441 funded with additional department revenue.
- Planning & Development: create** / 1.0 FTE (40 hrs/wk.) Geographic Information Technician position effective January 1, 2015 – total position cost of \$89,908 funded with \$30,000 of additional department revenue, \$40,000 of tax levy reallocation from Highway Department and \$19,908 from tax levy.
- modify** / add .14 FTE (.56 to .70 FTE) Office Associate 2 position effective January 1, 2015 – additional position cost of \$5,630 funded with additional department revenue.
- Veterans Service Office: modify** / add .27 FTE (.73 to 1.0 FTE) Office Associate 1 position effective January 1, 2015 – additional position cost of \$7,174 funded from tax levy.

Eliminated & Modified (Reduced Hours) Positions

- Clerk of Courts: eliminate** / 1.0 FTE (40 hours/wk.) position effective January 1, 2015 – total position savings \$64,397.
- Human Services: eliminate** / 1.0 FTE (40 hrs/wk.) Account Clerk 2 position effective January 1, 2015 – total position savings \$59,000.
- Purchasing & Central Services: eliminate** / .24 FTE Custodian-Fleet position effective January 1, 2015 – total position savings \$9,400.
- UW-Extension: modify** / reduce .25 FTE (1.0 to .75 FTE) Office Associate 3 position effective January 1, 2015 – total position savings \$31,604.

Allocation of FTE Positions by Department

Department	2008	2009	2010	2011	2012	2013	2014	2015	County Board Approved
Aging & Disability Resource Center	7.00	18.75	18.75	19.49	21.41	22.99	24.42	24.42	
Airport	7.00	7.00	7.00	6.00	6.00	6.00	6.00	6.00	
Beaver Creek Reserve	3.60	3.60	3.60	2.10	1.60	1.60			
Child Support Agency	14.50	14.50	14.50	15.00	15.00				
Children's Division	19.00	21.00	19.00	19.50	17.50	19.50	21.00	21.50	
Circuit Courts	6.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	
Clerk of Courts	22.73	23.73	22.73	22.23	20.00	20.00	21.00	20.00	
Corporation Counsel	7.33	7.35	7.33	7.35	7.35				
Corporation Counsel / Child Support						21.00	21.00	21.50	
County Administrator	2.75	2.75	2.75	2.75	2.75	2.88	2.88	2.88	
County Clerk		3.50	3.50	3.50	3.50	3.50	3.50	3.50	
County Treasurer	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	
Courthouse Maintenance	13.75	13.75	13.75	14.00	15.00	15.00	15.00	15.00	
Criminal Justice Collaborating Council	1.00	1.00	1.00	1.00	2.73	3.73	3.50	3.50	
Dept. on Aging & Resource Center	11.51								
District Attorney	11.76	11.76	11.76	11.76	11.76	12.76	12.76	13.76	
Exposition Center	0.75	0.75	0.63	0.63	0.72	0.72	0.72	1.00	
Extension Education Office	3.05	2.75	2.75	2.75	2.75	2.75	2.75	2.50	
Finance Department	9.50	9.50	10.00	10.00	10.00	9.73	9.73	9.73	
Highway	66.00	63.00	62.00	62.00	63.00	62.00	63.00	64.00	
Human Resources	4.00	4.00	4.00	4.00	3.75	4.25	4.25	4.25	
Human Services	136.16	125.21	125.71	128.71	130.20	136.70	138.53	138.53	
Information Systems	9.50	10.50	9.50	10.50	10.50	10.80	11.30	11.30	
Parks & Forest	9.35	9.35	9.35	9.35	9.35	8.00	8.00	9.00	
Planning & Development	23.75	23.50	20.76	20.76	20.56	20.56	20.56	21.70	
Probate	1.75	1.75	1.75	1.69	3.75	4.00	4.00	4.00	
Purchasing & Central Services	6.52	5.76	5.76	5.76	5.76	5.76	5.76	5.52	
Register of Deeds	5.25	5.25	5.25	4.50	4.00	4.00	4.00	4.00	
Sheriff	96.00	93.00	93.00	95.00	109.50	109.50	109.50	109.50	
Veteran's Services	2.63	2.63	2.63	2.80	2.80	2.80	2.73	3.00	
	506.14	495.64	488.76	493.13	511.24	520.53	524.89	529.09	

Recommendations for 2015 Program Reviews

Based upon County Strategic Plan initiatives, evidence based best practices, ongoing demands for services and budgetary pressures, the following county programs and operations should be analyzed for potential modifications. The analyses include a review of innovative alternatives, collaborative approaches and service delivery modifications that position the county with greater program flexibility, effectiveness and results to meet future budget challenges.

SUBJECT	DESCRIPTION OF PROGRAM REVIEW
Comprehensive County Facilities Management Review	Comprehensive review of all county building facilities; to include asset inventory, current maintenance costs and cost savings alternatives, long term planning for improvements (including cost analysis), and options for standardized facilities management. Analysis and recommendations to be completed by July 1, 2015 for review during the 2016 budget process.
Joint Law Enforcement Center Equipment and Operations Cost Sharing Analysis	Completion and occupancy of the Joint Law Enforcement Center has led to necessity for City and County collaborative approach to ongoing equipment and operations support. Review to include cost assessment of all joint law enforcement center operational and equipment needs and include alternative proposals for roles, responsibilities and funding formulas for long-term collaborative maintenance of the joint law enforcement center. Analysis and recommendations to be included in 2016 budget process.
Future Medical Examiner Services Options	Develop options for the future of county medical examiner services. Include review of continuing private provider contracted services, conducting in-house operations, contracting with other counties for service provision and formation of multi-county entity. Complete analysis and recommendations for inclusion in 2016 budget process
Sheriff Vehicle/Evidence Storage Facility Analysis	Conduct comprehensive analysis for long term management of Sheriff vehicle/evidence storage facility needs. Analysis to include needs assessment, facility scope and location alternatives, ongoing operational cost analysis and plan and recommendations for future action. Report to be completed by July 1, 2015 for review during 2016 budget process.
County Sustainability Plan Review and Update	Review and update county sustainability plan. Submit recommendations to committees and county board for review and consideration by August 1, 2015.
Comprehensive Review of Options for County Health Insurance	Undertake comprehensive review of possible options for county health insurance plan design, including self-insurance options, wellness program options, and strategies for compliance with federal Affordable Care Act provisions. Analysis to be completed by July 1, 2015 for consideration by committees and county board during 2016 budget process.

2015 FISCAL RISK AREAS

All of the items noted below carry potential fiscal risk for the county and are factored into the analysis of the county's general fund – unassigned fund balance needs for the 2015 budget. The County Board approved a contingency fund of \$100,000 for 2015.

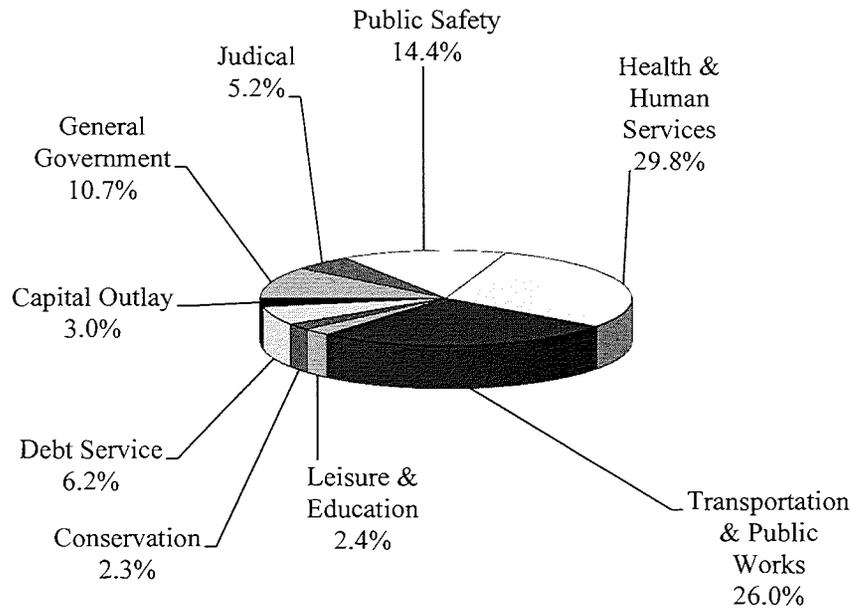
2015 Fiscal Cost / Risk Areas	Budget Impact
Alternate Care (DHS) – volatile area – cost can exceed budget	Unknown
Mental Health (DHS) – volatile area – cost can exceed budget	Unknown
Retirement Benefit Payout Costs – costs not budgeted	Unknown
District Attorney and Clerk of Court Trial Costs – costs not budgeted	Unknown
Affordable Care Act Implementation	County operational costs may be affected by mandated Federal policy and administrative rules
Sheriff Department Overtime – cost can exceed budget	Unknown
Revenue Streams: <ul style="list-style-type: none"> -County Sales Tax -Interest on Investments -Land Use & Recording Fees -Sheriff Department/Huber Operations -Clerk of Court receipts -State Circuit Court Support Grants -ADRC Nutrition Program Funding -Register of Deeds Fees 	Actual revenue amounts could be less than projected due to economic activity levels, participation levels, state and federal budget appropriations.
Winter Maintenance Snow & Ice Removal based on weather – cost can exceed budget	Unknown
Liability Insurance Deductible	Unknown

Eau Claire County Budget Summary

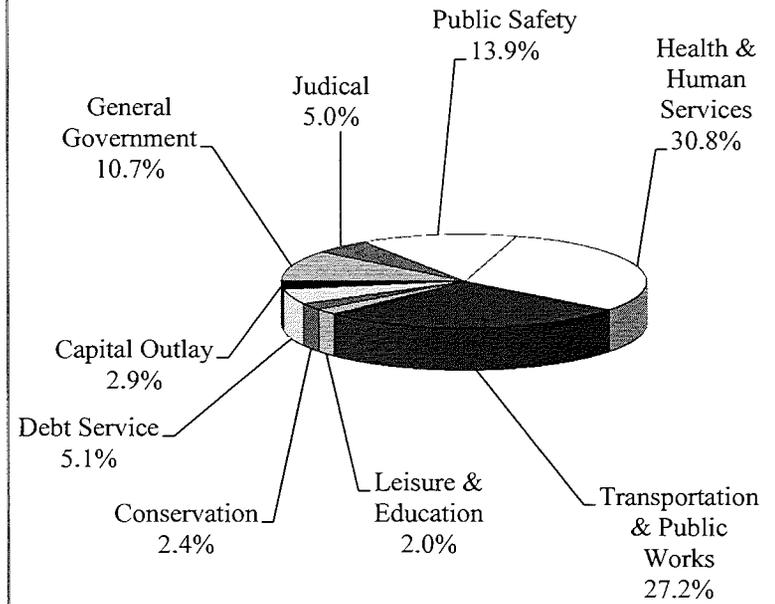
	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Approved</u>
General Government	\$8,154,281	\$8,657,241	\$10,278,732	\$9,243,268	\$10,410,534
Judicial	4,942,453	4,672,170	4,844,868	4,661,091	5,018,385
Public Safety	12,952,259	13,588,542	13,409,599	13,504,518	13,943,328
Health & Social Services	28,274,401	34,366,892	29,654,495	36,169,773	28,917,974
Transportation & Public Works	17,295,304	19,851,113	26,182,723	26,674,629	25,216,728
Leisure & Education	1,275,266	1,950,264	1,926,635	1,925,952	2,358,431
Conservation & Economic Development	1,743,084	1,802,086	2,301,162	2,207,449	2,212,189
Debt Service	4,321,764	4,321,764	4,929,929	4,929,929	6,025,106
Capital Projects (General)	<u>32,082,794</u>	<u>22,786,700</u>	<u>2,777,744</u>	<u>2,640,520</u>	<u>2,970,793</u>
Total Expenditures	\$111,041,606	\$111,996,771	\$96,305,887	\$101,957,129	\$97,073,468
Revenues	(61,385,658)	(55,432,572)	(59,489,772)	(59,482,743)	(57,090,200)
County Sales Tax	<u>(8,768,781)</u>	<u>(8,905,873)</u>	<u>(8,586,000)</u>	<u>(9,200,000)</u>	<u>(8,950,000)</u>
Net Expenditures (Revenue)					\$31,033,268
Non-Lapsing (Assigned) Fund Balance Applied					(2,640,132)
Unassigned General Fund Balance Applied					<u>(703,013)</u>
Approved Tax Levy-2015 Budget					<u>\$27,690,123</u>

\$3.972
Per Thousand
Equalized

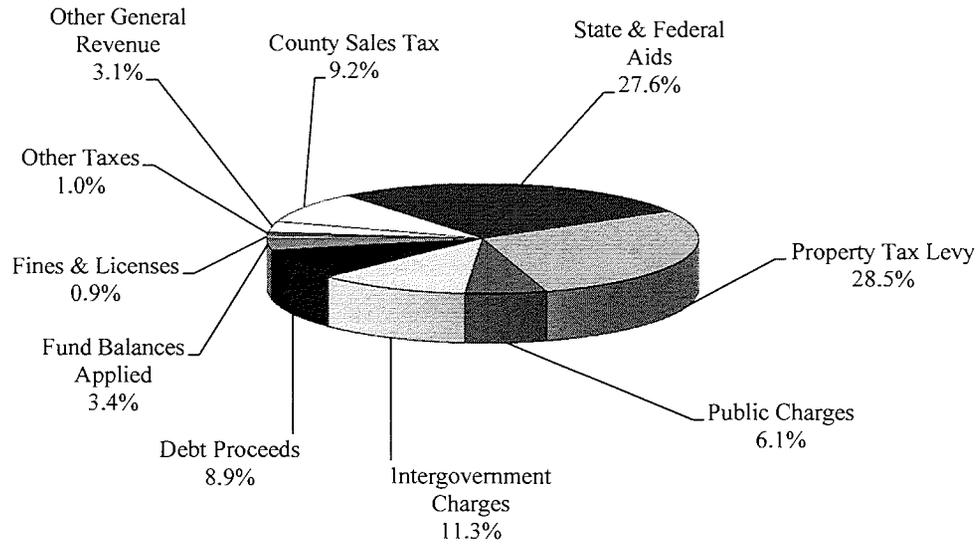
**Eau Claire County
2015 Approved Expenditures**



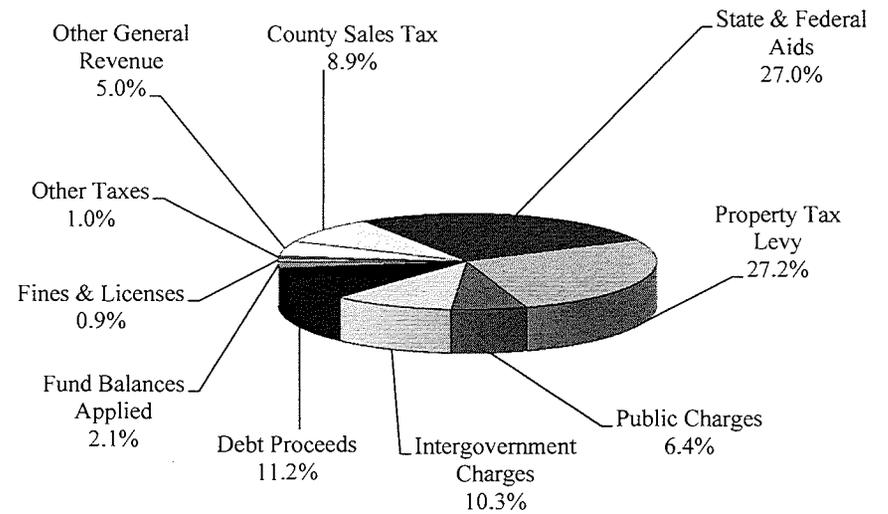
**Eau Claire County
2014 Approved Expenditures**



Eau Claire County 2015 Approved Revenues



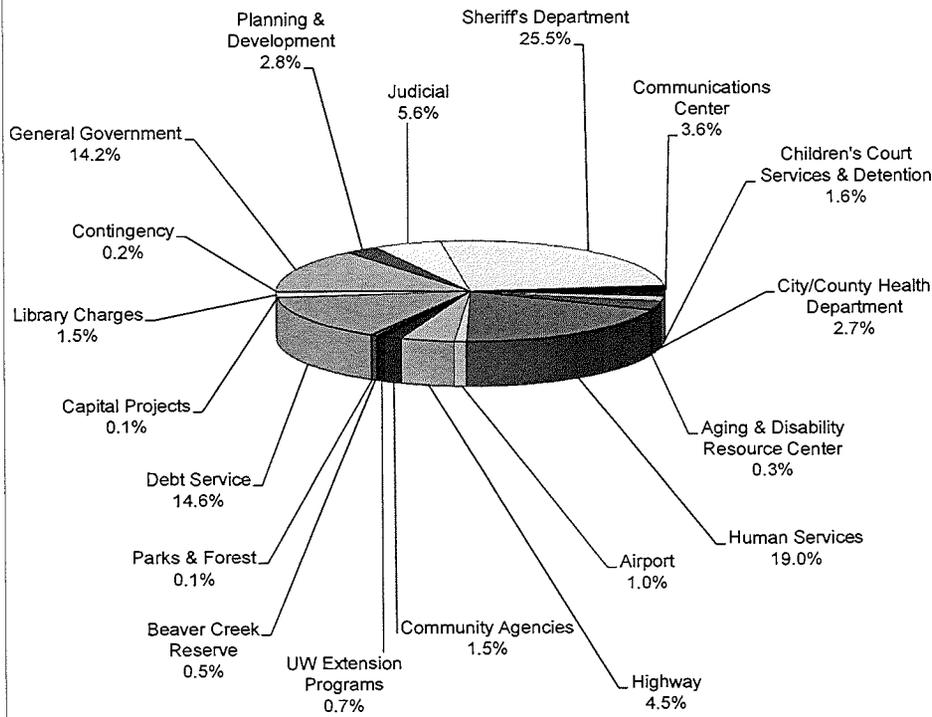
Eau Claire County 2014 Approved Revenues



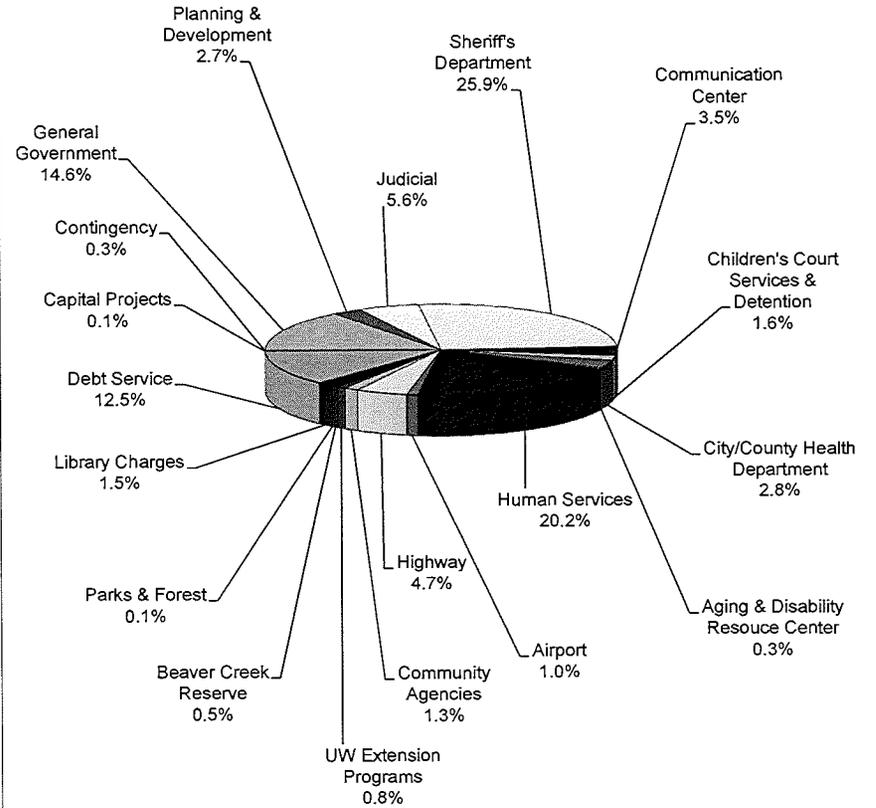
Eau Claire County Budgets and Tax Levy

	2015	2015	Fund	2015	2014
	Approved	Approved	Balances	Approved	Approved
	<u>Expenditures</u>	<u>Revenues</u>	<u>Applied</u>	<u>Tax Levy</u>	<u>Tax Levy</u>
General Government Operations	\$ 10,806,741	\$ 3,875,020	\$ 1,236,032	\$ 5,695,689	\$ 5,632,361
Planning & Development	4,243,720	3,125,415	-	1,118,305	1,058,399
Judicial	4,284,916	2,017,295	-	2,267,621	2,165,983
Sheriff's Department	11,226,439	952,746	-	10,273,693	9,989,624
Communication Center	1,453,180	-	-	1,453,180	1,343,700
Children's Court Services & Detention	1,425,683	788,260	-	637,423	616,271
City/County Health Department	1,100,000	-	-	1,100,000	1,070,200
Aging & Disability Resource Center	2,615,944	2,481,705	29,845	104,394	104,394
Human Services	23,406,789	15,726,421	25,000	7,655,368	7,798,490
Airport	1,996,981	1,239,562	366,252	391,167	391,167
Highway	21,935,412	18,792,989	1,354,528	1,787,895	1,827,895
Community Agencies	775,610	71,065	104,113	600,432	498,086
UW Extension Programs	326,723	42,138	11,805	272,780	318,409
Beaver Creek Reserve	180,000	-	-	180,000	180,000
Parks & Forest	1,594,244	1,544,244	-	50,000	53,095
Capital Projects-General	2,970,793	2,853,293	75,000	42,500	42,500
Debt Service - General	6,025,106	-	140,570	5,884,536	4,805,283
Library Charges	605,187	-	-	605,187	595,600
Risk Pool/Contingency Fund	100,000	-	-	100,000	112,850
County Sales Tax	-	8,950,000	-	(8,950,000)	(8,586,000)
Other General Revenue	-	3,580,047	-	(3,580,047)	(3,840,115)
	<u> </u>				
Totals	<u>\$ 97,073,468</u>	<u>\$ 66,040,200</u>	<u>\$ 3,343,145</u>	<u>\$ 27,690,123</u>	<u>\$ 26,178,192</u>

**Eau Claire County Dept Budgets & Tax Levy
2015 Approved Tax Levy - \$27,690,123**



**Eau Claire County Dept Budgets & Tax Levy
2014 Approved Tax Levy - \$26,178,192**



**Eau Claire County
Comparative Statement of County Tax Rates and Levies**

Levy Year	Budget Year	Equalized Valuation	County Tax Levy	County Equalized Mill Rate	Levy % Increase	General Fund Applied Surplus	Applied Sales Tax
2003	2004	\$5,138,944,500	\$16,723,526	\$3.254	8.76%	\$317,765	\$7,050,000
2004	2005	\$5,494,274,000	\$18,015,071	\$3.279	7.72%	\$450,000	\$7,600,000
2005	2006	\$5,805,899,200	\$18,706,748	\$3.222	3.84%	\$687,361	\$7,950,000
2006	2007	\$6,119,159,400	\$19,385,823	\$3.168	3.63%	\$694,951	\$8,010,000
2007	2008	\$6,387,935,700	\$23,102,839	\$3.617	19.17%	\$695,000	\$8,175,000
2008	2009	\$6,621,889,400	\$23,500,160	\$3.549	1.72%	\$795,000	\$8,175,000
2009	2010	\$6,645,181,700	\$24,108,061	\$3.628	2.59%	\$661,904	\$7,675,000
2010	2011	\$6,581,932,400	\$24,284,714	\$3.690	0.73%	\$647,700	\$7,675,000
2011	2012	\$6,606,564,000	\$24,493,206	\$3.707	0.86%	\$921,700	\$7,800,000
2012	2013	\$6,577,462,500	\$25,397,935	\$3.861	3.69%	\$912,700	\$8,060,000
2013	2014	\$6,744,500,200	\$26,178,192	\$3.881	3.07%	\$738,200	\$8,586,000
2014	2015	\$6,971,614,400	\$27,690,123	\$3.972	5.78%	\$703,013	\$8,950,000

Allocation of County Sales Tax

<u>Estimated Collection</u>		<u>Proposed Property Tax Reduction</u>	
Budgeted for 2014	\$8,586,000	2015 Approved Property Tax Levy	\$36,640,123
Estimate for 2014	\$9,200,000	2015 Approved Operating Levy Portion	\$29,000,400
Budgeted for 2015	\$8,950,000	2015 Estimated State Levy Limit from 1992	\$27,033,324
Project 25% Paid By Non-Residents (Full Year)	\$2,237,500	Operating Excess Over Levy Limit	\$1,967,076
		Sales Tax Applied:	
		Fund Excess Operating Levy	\$1,967,076
		Balance To Reduce The General Tax Levy	<u>\$6,982,924</u>
		Total Sales Tax Applied	\$8,950,000
		Tax Levy After Sales Tax Applied	<u><u>\$27,690,123</u></u>

2014 Est. Mill Rate Without Sales Tax \$5.25 / 1,000 Equalized Value (2013 Rate = \$5.15)

2014 Est. Mill Rate With Sales Tax \$3.97 / 1,000 Equalized Value (2013 Rate = \$3.88)

Net Rate Reduction \$1.28 / \$1,000 Equalized

County Tax On:	<u>\$125,000 Home</u>	<u>\$125,000 Home</u>
	<u>2014</u>	<u>2015</u>
Without Sales Tax	\$644	\$656
With Sales Tax	<u>\$485</u>	<u>\$496</u>
Property Tax Savings	\$159	\$160

EAU CLAIRE COUNTY DEPARTMENT BUDGET/TAX LEVY COMPARISON FOR 2014 AND 2015

Department	Board Approved	2015 Dept Submitted Static Levy Budgets			Addbacks/Add'l Requested	Administrator Adjustments	Finance & Budget Levy Adjustments	Finance & Budget Recommended Levy	County Board Approved Levy
	2014 Net Tax Levy	Expenditures	Other Revenue	Tax Levy					
Administration	\$ 295,394	\$ 296,894	\$ 900	\$ 295,146	\$ -	\$ -	\$ -	\$ 295,146	\$ 295,146
ADRC	\$ 104,394	\$ 2,605,892	\$ 2,501,498	\$ 104,394	-	-	-	\$ 104,394	\$ 104,394
Airport	\$ 391,167	1,459,374	1,068,207	\$ 391,167	-	-	-	\$ 391,167	\$ 391,167
Beaver Creek	\$ 180,000	180,000	-	\$ 180,000	-	-	-	\$ 180,000	\$ 180,000
Children Court Services	\$ 616,271	1,404,531	788,260	\$ 616,271	21,152	21,152	21,152	\$ 637,423	\$ 637,423
Clerk of Courts	\$ 530,603	1,280,603	750,000	\$ 530,603	134,397	70,000	70,000	\$ 600,603	\$ 600,603
Corp Counsel w Child Support	\$ 735,601	1,853,903	1,165,338	\$ 688,565	8,909	8,909	8,909	\$ 697,474	\$ 697,474
County Board	\$ 136,261	136,261	-	\$ 136,261	11,700	-	-	\$ 136,261	\$ 136,261
County Clerk	\$ 227,962	237,667	50,000	\$ 187,667	-	-	-	\$ 187,667	\$ 187,667
Circuit Court	\$ 197,614	795,466	597,852	\$ 197,614	-	-	-	\$ 197,614	\$ 197,614
District Attorney	\$ 489,138	839,138	350,000	\$ 489,138	69,935	-	35,000	\$ 524,138	\$ 524,138
Finance	\$ 681,766	701,766	20,000	\$ 681,766	-	-	-	\$ 681,766	\$ 681,766
Health Dept-City/Co	\$ 1,070,200	1,070,200	-	\$ 1,070,200	62,870	29,800	29,800	\$ 1,100,000	\$ 1,100,000
Highway	\$ 1,827,895	24,808,830	22,980,935	\$ 1,827,895	-	(40,000)	(40,000)	\$ 1,787,895	\$ 1,787,895
Human Resources	\$ 428,463	428,463	-	\$ 428,463	29,858	5,092	29,858	\$ 458,321	\$ 458,321
Human Services	\$ 7,704,120	23,155,247	15,451,127	\$ 7,704,120	220,000	(48,752)	(48,752)	\$ 7,655,368	\$ 7,655,368
Information Systems	\$ 1,339,302	1,477,395	138,348	\$ 1,339,047	76,533	28,362	28,362	\$ 1,367,409	\$ 1,367,409
Maintenance	\$ 1,963,757	2,451,626	487,868	\$ 1,963,758	-	-	-	\$ 1,963,758	\$ 1,963,758
Medical Examiner	\$ 68,092	205,985	137,950	\$ 68,035	-	-	-	\$ 68,035	\$ 68,035
Parks & Forest	\$ 53,095	1,594,244	1,484,079	\$ 110,165	11,441	-	(60,165)	\$ 50,000	\$ 50,000
Planning & Development	\$ 1,058,399	4,144,402	3,085,805	\$ 1,058,597	70,000	60,000	59,908	\$ 1,118,305	\$ 1,118,305
Purchasing	\$ 181,842	1,865,795	1,683,953	\$ 181,842	-	-	-	\$ 181,842	\$ 181,842
Register in Probate	\$ 231,489	273,127	45,000	\$ 228,127	-	-	-	\$ 228,127	\$ 228,127
Register of Deeds	\$ (444,065)	304,768	602,000	\$ (297,232)	-	(40,000)	(40,000)	\$ (337,232)	\$ (337,232)
Sheriff	\$ 9,989,624	10,942,370	952,746	\$ 9,989,624	730,570	301,818	284,068	\$ 10,273,692	\$ 10,273,692
Communications Center	\$ 1,343,700	1,343,700	-	\$ 1,343,700	30,000	30,000	109,480	\$ 1,453,180	\$ 1,453,180
Treasurer	\$ 271,817	345,817	74,000	\$ 271,817	9,811	9,811	9,811	\$ 281,628	\$ 281,628
UW Extension	\$ 318,409	326,723	53,943	\$ 272,780	31,604	-	-	\$ 272,780	\$ 272,780
Veterans Services	\$ 187,869	200,869	13,000	\$ 187,869	12,343	7,174	12,343	\$ 200,212	\$ 200,212
CJCC Programs	\$ 717,139	991,582	274,443	\$ 717,139	-	-	-	\$ 717,139	\$ 717,139
Community Agencies	\$ 592,456	768,110	171,565	\$ 586,456	10,089	1,271	13,976	\$ 600,432	\$ 600,432
Non-departmental	\$ 206,000	72,000	6,000	\$ 66,000	-	70,000	35,000	\$ 101,000	\$ 141,102
Contingency Fund	\$ 112,850	100,000	-	\$ 100,000	-	-	-	\$ 100,000	\$ 100,000
Capital Projects (General)	\$ 42,500	3,183,124	3,140,624	\$ 42,500	-	-	-	\$ 42,500	\$ 42,500
Library Funding	\$ 595,600	595,600	-	\$ 595,600	-	-	9,587	\$ 605,187	\$ 605,187
General Revenues	\$ (12,426,115)			(12,178,508)	-	(344,000)	(351,538)	\$ (12,530,046)	\$ (12,530,046)
Undesignated FB Applied	\$ (738,200)			(647,700)	-	56,665	20,000	\$ (627,700)	\$ (703,013)
Debt Service	\$ 4,805,283	6,100,000		6,100,000	-	-	(215,464)	\$ 5,884,536	\$ 5,884,536
Totals	\$ 26,178,192	\$ 92,441,472	\$ 58,075,441	\$ 27,628,596	\$ 1,541,212	\$ 227,302	\$ 21,335	\$ 27,650,021	\$ 27,690,123
		Net Administrator Addbacks		\$ 227,302					
		2015 Projected Tax Levy		\$ 27,855,898					
		2015 Est. Allowable Tax Levy		\$ 27,855,898					
		2015 Estimated Shortfall		\$ -					

-REPORT ON THE ALTERATIONS TO THE PROPOSED 2015 COUNTY BUDGET-

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>ADOPTED</u>
District Attorney Budget	Decrease for new position	-35,000	Defeated
	Decrease in general budget	-50,000	Defeated
Capital Budget for Parks & Forest Land purchase	Develop a usage consistent with the easement	+ 85,000	Adopted
	Future Stewardship purchase	+80,400	Adopted
	Increase to revenue	+15,000	Adopted
	Easement to Wisconsin Gas	+ 80,400	Adopted
	Land sale to Viking Gas	+ 85,000	Adopted
	Stewardship donation from Viking Gas	+ 15,000	Adopted
Airport Budget	Revenue from a grant	+150,000	Adopted
	Increase in marketing expense	+150,000	Adopted
County Board Budget	Increase for professional development	+ 11,700	Adopted
	Decrease in fund balance	- 11,700	Adopted
Other adjustments page 28	Increase to class comp allocation	+ 35,000	Adopted
	Decrease in fund balance	- 35,000	Adopted
Community Agency Funding	Increase to Chippewa Valley Museum	+ 1,113	Adopted
	Decrease in fund balance	- 1,113	Adopted
Community Agency Funding	Increase to L. E. Phillips Senior Center	+ 2,500	Adopted
	Decrease in fund balance	- 2,500	Adopted
Children's Court Service	Delete .5 FTE Office Associate 1 position	- 21,152	Defeated
	Increase Human Service budget	+ 21,152	Defeated
U W Extension Budget	Increase .5 FTE Office Associate 2 position	+ 31,604	Defeated
	Decrease overtime in the Sheriff's budget	- 31,604	Defeated
Amendment to increase Sales Tax Revenue versus decreasing Sheriff's overtime budget			Defeated
Sheriff Budget	Increase to operating expenses (Training and bullets)	+ 25,000	Defeated
	Decrease in fund balance	- 25,000	Defeated
Community Agency Funding	Increase to Interfaith Hospitality	+ 2,500	Defeated
	Decrease in fund balance	- 2,500	Defeated
Treatment Court	Mental Health Court	+ 25,000	Adopted
	Decrease fund balance	- 25,000	Adopted
Increase in tax levy due to court action on an over assessment in years 2010-2012		+40,102	Adopted

2015 Summary of Department Addbacks/Add'l Requests & County Administrator/F&B Committee Recommended Addbacks & Adjustments

Department Reductions to Meet 0% Levy Increase:	Department Request	Administrator Recommendation	Finance & Budget Recommendation	Explanation
ADRC-Additional grant funding	\$ -	\$ -	\$ 10,052	Adjustment for additional grant award
	-	-	(10,052)	Increased grant revenue & related expenditure; no levy effect
Children's Court Services-New position .5 FTE	21,152	21,152	21,152	Funded through levy transfer from DHS; transfer of duties
Clerk of Courts-Personnel Reduction/Loss of Revenue (2.0 FTE)	134,397	70,000	70,000	Addback one position; continue to monitor revenue
Communications Center-Increased costs (estimated)	30,000	30,000	109,480	Initial estimate was \$30,000. Staffing request added an add'l \$79,480.
Corp Counsel/Child Support	8,909	8,909	8,909	\$26,204 .5 FTE position cost, need \$8,909 of levy
County Board-Increased Training	11,700	-	-	No additional levy available for funding
District Attorney-New legal secretary	69,935	-	35,000	Increased work load in dept. Adjust start date to match funding.
Health Department-Status Quo increase	11,400	11,400	11,400	County priority funding
Health Department-Add'l 1% per City Guidelines	18,400	18,400	18,400	County priority funding
Health Department-Public Health Nursing/Env Health	33,070	-	-	No additional levy available for funding
Highway-Eliminate Supervising Engineer position built in budget		(40,000)	(40,000)	Total GTA allocation to Engineer position; reallocate levy to GIS Position
Highway-Add'l General Transportation Aid	-	-	(187,582)	Add'l funding from State-allocate to seal coating
Highway-Remove proposed Highway Engineer Position	-	-	(121,517)	Included in original request; taken out to fund seal coating
Highway-Seal coating			309,099	Do not borrow for seal coating. Fund with reallocated funds.
Highway-Capital adjustment	-	-	400,000	Include bridge borrowing. \$6.5 million borrowing ties with Work Group.
			(400,000)	Add'l capital borrowing required; no effect on 2015 levy
Human Resources-HR Assistant .5 FTE	24,766	-	24,766	County priority funding
Human Resources-Countywide Training	2,200	2,200	2,200	County priority funding
Human Resources-Recognition	1,500	1,500	1,500	County priority funding
Human Resources-Misc	1,392	1,392	1,392	County priority funding
Human Services-Treatment Courts (SAMSHA Grant reduction)	200,000	-	-	Covered with new TAP Grant funding
Human Services-Eau Claire Alliance	10,000	-	10,000	County priority funding. Add to Community Agencies
Human Services-Early Learning Center	10,000	-	-	No additional levy available for funding
Human Services-Adjust for Juvenile clerk		(21,152)	(21,152)	Reduce DHS levy to fund work transferred to Children's Court Services
Human Services-Adjust for L-T Care Alternatives		(27,600)	(27,600)	Alternative programming available w/o levy costs
Information Systems-Add'l systems support/maintenance	28,362	28,362	28,362	County priority funding
Information Systems-Programmer/Analyst (half year funding)	48,171	-	-	No additional levy available for funding
Parks & Forest-Increase FTE for Expo Maintenance	11,441	11,441	-	Fund with increased Parks Revenue
		(11,441)	(11,441)	Offset with additional Parks revenue
Parks & Forest-Increase Timber Sales revenue			(48,724)	Reduce levy; offset with add'l timber sales
Planning & Development-GIS Position	70,000	70,000	69,908	County priority funding; adjusted necessary amount to actual
Planning & Development-Increase revenue estimates		(10,000)	(10,000)	P&D Committee recommended fee increases
Planning & Development-Add'l grant funding	-	-	19,610	Increase animal damage grant
	-	-	(19,610)	Increased grant revenue & related expenditure; no levy effect
Register of Deeds Revenue Increase		(40,000)	(40,000)	Revenue increase based on 2014 estimates
Sheriff-Six (6) Patrol Deputies	486,818	486,818	486,818	County priority funding
Sheriff-Additional Bailiff	99,744	-	-	No additional levy available for funding
Sheriff-Additional Detective	144,008	-	-	No additional levy available for funding
Sheriff-Reduce overtime request		(100,000)	(117,750)	Manage vacant positions during the year & manage from within
Sheriff-Liability/WC insurance adjustment		(20,000)	(20,000)	Reduced for updated insurance estimates
Sheriff-Other operating reductions		(65,000)	(65,000)	Reduce add'l operational expenditures built into budget; manage from within
Treasurer-LTEs for Tax Collection	9,811	9,811	9,811	County priority funding
UW-Extension-.75 OA II to 1.0 FTE	31,604	-	-	No additional levy available for funding
Veterans-Add'l .25 FTE OA 1	7,174	7,174	7,174	County priority funding
Veterans-Flag purchases	5,169	-	5,169	County priority funding

2015 Summary of Department Addbacks/Add'l Requests & County Administrator/F&B Committee Recommended Addbacks & Adjustments

Department Reductions to Meet 0% Levy Increase:	Department Request	Administrator Recommendation	Finance & Budget Recommendation	Explanation
Community Agency Adjustments:				
Chippewa Valley Museum	1,113	-	-	No additional levy available for funding
Community Television	2,705	-	2,705	County priority funding
Interfaith Hospitality	5,000	-	2,500	County priority funding
LE Phillip Senior Center	-	-	(2,500)	Reduce funding for other priorities
Regional Plan Commission	1,271	1,271	1,271	Based on actual cost of service
Nondepartmental-Increase Sales Tax Revenue	-	(344,000)	(364,000)	Increase revenue projection based on past experience
Nondepartmental-Countywide Class/Comp Implementation	-	70,000	35,000	Estimated add'l amount to cover Class/Comp salary adjustments
Nondepartmental-Debt Service	-	-	(215,464)	Reduce debt service payment to actual following recent borrowing
Nondepartmental-Adjust State Shared Revenue	-	-	12,462	Adjust revenue to reflect most recent estimate from State
Nondepartmental-Adjust Library Charges	-	-	9,587	Adjust library levy to actual amounts
General fund balance allocation	-	56,665	20,000	Adjust to reduce future reliance on fund balance allocation
Total Department Requested Addbacks/Increases	\$ 1,541,212			
Net Department Administrator/F&B Recommendations		\$ 227,302	\$ 21,335	

Eau Claire County Community Agency Funding Framework

Community Agencies	2011 Budget	2012 Budget	2013 Budget	2014 Budget	2015 Request	2015 Administrator's Recommendation	2015 Finance & Budget Recommendation	2015 County Board Approved
<u>Economic Development</u>								
Citizens Employment & Training	84,792	84,792	84,792	84,792	84,792	84,792	84,792	84,792
Economic Development Corp (d)	88,000	88,000	88,000	88,000	88,000	88,000	88,000	88,000
Innovation Center (e)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Momentum West (Chippewa Valley) (h)	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<u>County Priorities & Contracts</u>								
Community TV	12,200	12,200	12,795	12,795	15,500	12,795	15,500	15,500
Drug Court	94,370	94,370	94,370	94,370	94,370	94,370	94,370	94,370
Humane Association	42,765	42,765	42,765	42,765	42,765	42,765	42,765	42,765
Restorative Justice	75,083	75,083	77,335	77,335	77,335	77,335	77,335	77,335
Township Fire-Water Rescue	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
TRY Mediation (i)	129,619	129,619	129,619	129,619	129,619	129,619	129,619	129,619
West Central RPC	44,070	45,558	46,887	49,495	50,766	50,766	50,766	50,766
<u>Prevention & Community Programs</u>								
Augusta Senior Center (a)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Bolton Refuge House (b)	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500
Children's Service Society (c)	10,000	10,000	10,000	10,000	10,000	10,000	20,000	20,000
Chippewa Valley Museum	22,250	22,250	22,250	27,250	23,363	22,250	22,250	23,363
Family Resource Center	16,600	16,600	16,600	16,600	16,600	16,600	16,600	16,600
Interfaith Hospitality (f)	13,000	13,000	13,000	13,000	18,000	13,000	15,500	15,500
LE Phillips Senior Center (g)	30,000	30,000	30,000	30,000	30,000	30,000	27,500	30,000
Paul Bunyan Camp	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Sojourner House	-	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Total - 2015 Budget Requests	\$ 736,749	\$ 751,237	\$ 755,413	\$ 763,021	\$ 768,110	\$ 759,292	\$ 771,997	\$ 775,610
III-B Grant Funds Applied	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
License Fees Applied	42,765	42,765	42,765	42,765	42,765	42,765	42,765	42,765
Fees Applied	24,300	24,300	24,300	24,300	24,300	24,300	24,300	24,300
Fund Balance Applied-LE Phillips	-	-	-	-	-	-	-	2,500
Fund Balance Applied-CV Museum	-	-	-	3,000	-	-	-	1,113
Fund Balance Applied-Economic Development	100,500	100,500	100,500	100,500	100,500	100,500	100,500	100,500
NET LEVY	\$ 557,184	\$ 571,672	\$ 575,848	\$ 592,456	\$ 596,545	\$ 587,727	\$ 600,432	\$ 600,432

		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2015</u>	<u>2015</u>
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Request</u>	<u>Administrator's</u>	<u>Finance & Budget</u>	<u>County Board</u>
							<u>Recommendation</u>	<u>Recommendation</u>	<u>Approved</u>
a) Augusta Senior Center	III-B Funds	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
	Levy	\$ 24,000	\$ 24,000	\$ 24,000	\$ 30,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000
b) Bolton Refuge House	Eld. Abuse Gr.								
	Levy	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500
c) Children's Service Society	IV-E Grant								
	Levy	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 20,000	\$ 10,000	\$ 20,000	\$ 20,000
d) Economic Development Corp.	Fund Balance	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000
	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
e) Innovation Center	Fund Balance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
f) Interfaith Hospitality	Fund Balance								
	Levy	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 18,000	\$ 13,000	\$ 15,500	\$ 15,500
g) LE Phillips Senior Center	III-B Funds	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
	Levy	\$ 24,000	\$ 24,000	\$ 24,000	\$ 30,000	\$ 28,000	\$ 28,000	\$ 25,500	\$ 25,500
	Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
h) Momentum West	Fund Balance	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
i) TRY Mediation	Fees	\$ 24,500	\$ 24,500	\$ 24,500	\$ 24,500	\$ 24,500	\$ 24,500	\$ 24,500	\$ 24,500
	Levy	\$ 105,119	\$ 105,119	\$ 105,119	\$ 105,119	\$ 105,119	\$ 105,119	\$ 105,119	\$ 105,119

**SECTION SUMMARY
GENERAL GOVERNMENT**

Account Number	Department/Program	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Approved
100-01-51110	County Board	\$ 115,975	\$ 111,980	\$ 136,261	\$ 132,460	\$ 147,961
100-01-51115	Community Television	12,200	12,795	12,795	12,795	15,500
100-05-51310	County Administrator	263,727	301,037	296,894	286,043	296,046
100-05-51930	Contingency/Risk Pool	-	77,869	112,850	8,082	100,000
100-06-51410	County Clerk	253,529	253,529	280,562	280,562	237,667
100-07-51430	Human Resources	387,105	437,369	428,463	441,509	458,321
100-08-51440	Information Systems	1,205,359	1,301,625	1,483,255	1,403,318	1,505,757
100-09-51450	Central Duplicating/Mail	121,230	111,249	110,296	143,216	185,691
100-09-51550	Purchasing	262,051	261,900	259,825	262,817	262,992
100-10-51510	Finance	696,483	694,120	701,766	697,690	701,766
100-10-51434	Employee Lounge	5,540	6,013	6,000	5,890	6,000
100-10-51910	Uncollectible Taxes	4,850	2,498	5,000	5,000	5,000
100-10-51950	Insurance	55,320	54,720	55,000	55,000	55,000
100-10-51971	Countywide Service on Machines	3,930	5,790	6,000	5,800	6,000
	Countywide Class/Comp Adjustment	-	-	140,000	-	70,000
	Refunded Taxes	-	-	-	-	40,102
703-09-51980	Risk Mgmt/Workers Comp	547,720	533,719	1,349,883	788,387	1,417,112
100-11-51560	County Treasurer	343,691	382,078	347,467	341,618	355,628
100-13-51640	Corporation Counsel	716,566	646,056	672,329	621,622	679,605
100-14-51710	Register of Deeds	376,911	366,071	399,935	369,000	304,768
100-15-51740	Land Records Fund - Resurvey	102,182	99,335	186,660	100,697	191,417
100-15-51810	Regional Planning Commission	45,558	46,877	49,495	50,766	50,766
100-15-51820	Planning & Development	866,320	906,491	809,602	882,602	865,809
100-16-51940	Courthouse Maintenance/Ag Center	1,768,034	2,044,120	2,428,394	2,348,394	2,451,626
	Total General Government	\$ 8,154,281	\$ 8,657,241	\$ 10,278,732	\$ 9,243,268	\$ 10,410,534

**SECTION SUMMARY
JUDICIAL**

Account Number	Department/Program	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Approved
100-02-51210	Circuit Court	\$ 868,900	\$ 605,830	\$ 551,974	\$ 551,014	\$ 555,466
100-02-51211	Court Attorney Fees	265,250	256,140	256,780	230,000	240,000
100-02-51212	Restorative Justice	75,083	77,335	77,335	77,335	77,335
100-02-51220	Clerk of Courts	1,324,163	1,233,357	1,381,311	1,300,710	1,350,603
100-02-51221	TRY Mediation	129,619	129,619	129,619	129,619	129,619
100-03-51230	Register in Probate	189,166	262,417	276,489	269,562	273,127
100-04-51260	Juvenile Division	530,273	410,529	472,504	404,085	526,515
100-05-51350	Criminal Justice Collaborating Council	777,161	894,706	866,679	866,589	991,582
100-12-51610	District Attorney	<u>782,838</u>	<u>802,237</u>	<u>832,177</u>	<u>832,177</u>	<u>874,138</u>
	Total Judicial	<u>\$ 4,942,453</u>	<u>\$ 4,672,170</u>	<u>\$ 4,844,868</u>	<u>\$ 4,661,091</u>	<u>\$ 5,018,385</u>

**SECTION SUMMARY
PUBLIC SAFETY**

Account Number	Department/Program	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Approved
100-05-51270	Medical Examiner	\$ 177,196	\$ 163,065	\$ 189,442	\$ 176,550	\$ 205,985
100-15-52410	Emergency Government	110,518	105,507	117,119	117,312	165,556
100-15-52530	L E Phillips CPR Program	11,053	11,801	15,400	13,900	-
100-17-52300	Sheriff-Response to Crime	1,543,264	1,731,437	1,499,980	1,664,340	1,580,076
100-17-52310	Sheriff-Detention of Inmates-Secure	4,881,890	5,262,290	5,092,805	5,348,738	5,277,609
100-17-52320	Sheriff-Detention of Inmates-Huber	1,328,574	904,266	1,317,068	892,880	1,212,153
100-17-52330	Sheriff-Courthouse Security	472,569	551,812	506,216	496,494	548,705
100-17-52340	Sheriff-Civil Process	251,169	257,117	266,336	258,120	241,780
100-17-52350	Sheriff-Investigative Services	621,900	748,074	722,147	741,271	794,495
100-17-52360	Sheriff-Traffic Control & Enforcement	1,206,389	1,251,124	1,136,163	1,164,285	1,219,616
212-17-52170	Anti-Drug Task Force	341,130	310,875	339,634	352,301	352,005
209-04-52710	Juvenile Detention Fund	715,387	952,094	863,589	934,627	892,168
100-17-52130	Communication Center	<u>1,291,220</u>	<u>1,339,080</u>	<u>1,343,700</u>	<u>1,343,700</u>	<u>1,453,180</u>
Total Public Safety		<u>\$ 12,952,259</u>	<u>\$ 13,588,542</u>	<u>\$ 13,409,599</u>	<u>\$ 13,504,518</u>	<u>\$ 13,943,328</u>

**SECTION SUMMARY
HEALTH AND SOCIAL SERVICES**

<u>Account Number</u>	<u>Name</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimated</u>	<u>2015 Approved</u>
100-04-55250	Juvenile Shelter Facility	\$ 13,000	\$ 4,723	\$ 13,000	\$ 7,000	\$ 7,000
100-10-54100	Health Department	1,042,422	1,051,300	1,070,200	1,070,200	1,100,000
100-10-54101	Water Rescue/Contracted Svcs	5,000	5,000	5,000	5,000	5,000
100-10-54710	Humane Association	42,765	42,765	42,765	42,765	42,765
100-10-55000	Citizen's Employment & Training	84,795	84,792	84,792	84,792	84,792
100-19-55400	Child Support Program	1,039,990	1,120,414	1,152,946	1,164,106	1,200,502
100-20-55500	Veterans Services	197,378	197,378	201,189	215,218	213,212
215-42-55000	ADRC Programs	2,646,911	2,624,165	2,835,984	2,821,680	2,615,944
	Senior Centers (Levy)	48,000	60,000	60,000	60,000	60,000
205-51-55010	Human Serv - Admin	331,381	354,650	423,973	427,960	423,218
205-52-55011	Human Serv - Management	1,314,890	1,446,735	1,466,281	1,139,673	1,441,832
205-52-55012	Human Serv - Kinship	24,535	25,089	26,095	23,868	25,938
205-52-55013	Human Serv - LIHEAP	74,363	70,794	65,765	63,346	66,236
205-52-55014	Human Serv - Child Care	149,193	152,669	158,715	150,313	159,180
205-52-55015	Human Serv - Adult Support Unit/DD	576,608	516,020	646,439	532,622	632,521
205-52-55016	Human Serv - IM/W2	2,088,377	2,318,144	2,613,956	2,497,206	2,623,263
205-52-55017	Human Serv - Juvenile Justice Youth	709,259	859,950	861,379	891,997	910,348
205-52-55018	Human Serv - Intensive Supervision	207,670	116,026	96,897	116,128	107,630
205-52-55020	Human Serv - Child Protect. Serv.	1,551,189	1,677,470	1,727,854	1,673,293	1,767,534
205-52-55022	Human Serv - Verification Spec	60,988	-	76,722	72,570	143,413
205-52-55024	Human Serv - CSP	1,363,789	70,939	1,369,447	72,457	79,407
205-52-55025	Human Serv - Childrens MH	341,346	1,166,228	341,494	1,104,155	1,339,753
205-52-55026	Human Serv - Elderly	397,132	366,008	558,862	379,857	414,675
205-52-55027	Human Serv - AODA	170,187	528,908	342,080	542,908	544,359
205-52-55028	Human Serv - Mental Health	462,759	270,900	456,040	291,424	344,410
205-52-55029	Human Serv - CWLS	9,653	434,221	-	415,834	461,543
205-00-00000	Human Serv - Contracted Serv	13,040,653	18,631,324	12,783,894	20,101,705	11,938,884
205-59-55082	General Relief	-	70	1,500	-	500
205-59-55085	Human Serv - Energy Assist.	90,033	65,110	66,126	96,596	46,515
205-66-54359	Clubhouse - LSS	25,000	30,000	30,000	30,000	30,000
205-59-55087	AFDC Homeless Assist.	90,033	-	-	-	-
205-Comm Agencies	Bolton, Interfaith, CSS, FRC, Sojourner	75,100	75,100	75,100	75,100	87,600
Total Health & Social Services		\$ 28,274,401	\$ 34,366,892	\$ 29,654,495	\$ 36,169,773	\$ 28,917,974

**SECTION SUMMARY
TRANSPORTATION AND PUBLIC WORKS**

Account Number	Department/Program	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Approved
602-34-53610	Airport	\$ 1,258,517	\$ 1,798,505	\$ 1,459,374	\$ 1,284,525	\$ 1,996,981
701-31-53300	Highway	14,929,573	16,891,043	23,451,117	24,131,442	21,935,412
702-09-53630	Automobile Fleet	52,486	58,730	59,717	42,926	-
211-15-54885	Recycling	<u>1,054,728</u>	<u>1,102,835</u>	<u>1,212,515</u>	<u>1,215,736</u>	<u>1,284,335</u>
Total Transportation & Public Works		<u>\$ 17,295,304</u>	<u>\$ 19,851,113</u>	<u>\$ 26,182,723</u>	<u>\$ 26,674,629</u>	<u>\$ 25,216,728</u>

**SECTION SUMMARY
LEISURE AND EDUCATION**

Account Number	Department/Program	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Approved
100-10-56120	Chippewa Valley Museum	\$ 22,250	\$ 22,250	\$ 27,250	\$ 22,250	\$ 23,363
100-10-56115	Paul Bunyan Camp	4,000	4,000	4,000	4,000	4,000
100-10-51951	Countywide Library Charges	2,110	639,958	595,600	595,600	605,187
100-21-56130	Beaver Creek Reserve	171,916	173,634	180,000	180,000	180,000
100-21-56140	Fairs & Exhibits	23,531	22,306	23,405	22,152	22,851
100-21-56141	4-H Programs	95,466	98,460	103,914	102,612	84,035
100-21-56700	University Extension Programs	174,663	144,699	166,645	165,420	219,837
100-22-56150	Expo Center	147,253	125,068	148,302	124,281	123,070
100-22-56440	County Snowmobile/ATV Trails	52,283	72,177	63,667	60,624	332,647
100-22-56500	County Parks	581,794	647,712	613,852	649,013	763,441
	Total Leisure and Education	\$ 1,275,266	\$ 1,950,264	\$ 1,926,635	\$ 1,925,952	\$ 2,358,431

**SECTION SUMMARY
CONSERVATION AND ECONOMIC ENVIRONMENT**

Account Number	Department/Program	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Approved
100-15-51840	Economic Development	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000
100-15-51850	Innovation Center	10,000	10,000	10,000	10,000	10,000
100-15-51860	Momentum Chippewa Valley	2,500	2,500	2,500	2,500	2,500
100-15-57410	Land Conservation	353,770	376,753	615,100	390,049	459,383
100-15-57610	Housing Authority-Home Buyer	216,584	220,584	223,811	222,906	56,910
100-15-57610	Housing Auth HUD Voucher Prog	758,977	768,001	883,828	896,500	1,074,710
100-22-57110	County Forest	204,047	220,507	312,923	282,494	375,086
207-15-57410	Land Conserv. - Water Shed Projects	109,206	115,741	165,000	315,000	145,600
Total Conservation and Economic Environment		\$ 1,743,084	\$ 1,802,086	\$ 2,301,162	\$ 2,207,449	\$ 2,212,189

**Eau Claire County
Repayment Summary for Proposed Capital Borrowing
2015 Budget-Approved**

Capital Project	2015	2016	2017
2015 Recommended Borrowing:			
Highway--2015 Projects	\$ -	\$ 724,601	\$ 724,601
Other projects/equipment	\$ -	\$ 222,211	\$ 222,211
Sheriff Vehicles	\$ -	\$ 19,323	\$ 19,323
Est. Annual Totals-2015 Projects	\$ -	\$ 966,135	\$ 966,135
Existing Debt Service:			
Jail/Courthouse Project	\$ 2,795,500	\$ 2,659,740	\$ 2,660,448
Highway Projects	\$ 2,364,984	\$ 2,250,131	\$ 2,250,730
Other Projects	\$ 852,881	\$ 800,117	\$ 789,160
City-County Health Dept WRS Pmt	\$ 11,741	\$ 11,345	\$ 11,170
Total Debt Service Payments	\$ 6,025,106	\$ 6,687,468	\$ 6,677,643
Less: Debt Service Premium Balance	\$ (140,570)	\$ -	\$ -
Total Debt Service on Levy	\$ 5,884,536	\$ 6,687,468	\$ 6,677,643
Approved Debt Service Payment on Levy	\$ 5,884,536	\$ 6,687,468	\$ 6,677,643
Debt Service Levy Capacity (est)	\$ 6,948,559	\$ 7,087,530	\$ 7,229,281
Amount Over (Under) Capacity	\$ (1,064,023)	\$ (400,062)	\$ (551,638)
County Equalized Valuation*	\$ 6,971,614,400	\$ 7,111,046,688	\$ 7,253,267,622

*Equalized valuation, exclusive of TIDs, with an estimated increase of 2%, annually.

2015 Capital Project Requests & Recommendations by Administrator & Finance & Budget Committee

	<u>Funding</u>	<u>Amount Requested</u>	<u>Administrator Recommendation</u>	<u>Finance & Budget Recommendation</u>	<u>County Board Approved</u>
Beaver Creek Reserve					
Refurbish Caretaker House	Bonds	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Retaining wall shower house, et.al.	Bonds	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Replace lawn mower	Bonds	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Recarpet Citzen Science Center	Bonds	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Replace Nature Center south siding	Bonds	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Paint Nature Center building	Bonds	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Beaver Creek Reserve Subtotals		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Chippewa Valley Regional Airport					
T-Hangar Construction	Airport Levy	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
Replace Tower Equipment, Miscellaneous upgrades	Airport Levy	\$ 84,143	\$ 84,143	\$ 84,143	\$ 84,143
Chippewa Valley Regional Airport Subtotal		\$ 784,143	\$ 784,143	\$ 784,143	\$ 784,143
Highway					
	Funding Summarized				
	Below				
Road Construction Future projects		\$ 80,000	\$ 6,905,000	\$ 7,305,000	\$ 7,305,000
Reconstruct Construct Fairfax - Hampton		20,000			
Reconstruction Design House - US 12		60,000			
Recondition Design Boardwalk - CTH N		170,000			
Recondition Design Townahl - CTH C		110,000			
Recondition Construct CTH MM - Chippew Co		590,000			
Recondition Construct Raven - Finch		400,000			
Recondition Construct I94 - CTH K		1,000,000			
Recondition Design Elm - CTH HH		20,000			
Reconstruct construct Talmadge Rd - CTH I		1,300,000			
Recondition Construct Kopplin Rd - CTH SS		1,110,000			
Reconstruct construct CTH A - Altoona limits		230,000			
Recondition construct Altoona limits - Sunday Dr		100,000			
Recondition design Mallard Rd - Hillsdale Rd		50,000			
Recondition design CTH UN - CTH K		115,000			
Recondition design NorthShore Dr (west) - NorthShore Dr (east)		25,000			
Recondition design CTH C - CTH E		70,000			
Recondition constrect Woodland Valley Rd - STH 27		550,000			
Road resurface Green meadow Rd - east of USH12		445,000			
Road resurface Dunn County - CTH TT		540,000			
Road resurface CTH DD - CTH MM		265,000			
Road resurface CTH M - Eau Claire River		675,000			
Road resurface CTH Q - Oak Knoll Rd		135,000			
Road resurface CTH SS - Lake Rd		115,000			
Road resurface CTH D - CTH JJ		135,000			

2015 Capital Project Requests & Recommendations by Administrator & Finance & Budget Committee

	<u>Funding</u>	<u>Amount Requested</u>	<u>Administrator Recommendation</u>	<u>Finance & Budget Recommendation</u>	<u>County Board Approved</u>
Road resurface South of CTH QS - CTH QS		45,000			
Road resurface CTH QQ - CTH Q		165,000			
Road resurface CTH D - CTH X		130,000			
Bridge future projects Design		\$ 100,000			
Design .7 mi e USH 53		30,000			
Design .1 mi w US 53		50,000			
Design .6 mi w CTH N		50,000			
Design .4 mi s of CTH MM		20,000			
Construct .3 mi e of STH 93		125,000			
Construct .5 mi e of STH 93		180,000			
Design .5 mi e of CTH KK		30,000			
Construct .2 mi e of CTH P		180,000			
Design .5 mi w of CTH L		50,000			
Skid Steer Loader	Replacement Funds	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000
Skid Steer Loader Brushing Attachment	Replacement Funds	20,000	20,000	20,000	20,000
Material screening plant & conveyer	Replacement Funds	300,000	300,000	300,000	300,000
Heavy duty dump trucks & related equipment (5)	Replacement Funds	1,085,000	1,085,000	1,085,000	1,085,000
Building/grounds repair/upgrades	Replacement Funds	37,000	37,000	37,000	37,000
Highway Subtotals		\$ 10,965,000	\$ 8,405,000	\$ 8,805,000	\$ 8,805,000
Human Services					
Dividing 1 room into 2 offices	Levy	\$ 6,609	\$ 6,609	\$ 6,609	\$ 6,609
Installation Key Card Access on 2 Doors	Levy	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Human Services Subtotal		\$ 16,609	\$ 16,609	\$ 16,609	\$ 16,609
Information Services					
Courthouse PC/printer replacements	Bonding	\$ 113,840	\$ 100,459	\$ 100,459	\$ 100,459
DHS projects & replacements	Bonding	51,830	52,430	52,430	52,430
DHS case mgmt/fiscal application	Bonding	78,000	78,000	78,000	78,000
ACS application projects	Bonding	40,000	40,000	40,000	40,000
Microsoft projects	Bonding	31,450	31,450	31,450	31,450
Server/desktop virtualization	Bonding	86,400	86,400	86,400	86,400
Wireless expansion	Bonding	24,740	24,740	24,740	24,740
BTOP / PSC Projects	Bonding	106,915	106,915	106,915	106,915
Network projects	Bonding	255,922	255,922	255,922	255,922
Sheriff projects	Bonding	55,388	55,388	55,388	55,388
Department requests	Bonding	110,480	108,680	108,680	108,680
Video Surveillance / Conferencing	Bonding	42,000	42,000	42,000	42,000
Voice over IP projects	Bonding	56,000	56,000	56,000	56,000
Information Services Subtotals		\$ 1,052,965	\$ 1,038,384	\$ 1,038,384	\$ 1,038,384

2015 Capital Project Requests & Recommendations by Administrator & Finance & Budget Committee

	<u>Funding</u>	<u>Amount Requested</u>	<u>Administrator Recommendation</u>	<u>Finance & Budget Recommendation</u>	<u>County Board Approved</u>
Maintenance					
HVAC AHU Replacement	Bonding	\$ 70,000	\$ -	\$ 70,000	\$ 70,000
Replace Carpeting	Bonding	15,000	15,000	15,000	15,000
Seal Coating Parking Lots	Bonding	15,000	15,000	15,000	15,000
Elevator Upgrades 73'	Bonding	108,000	108,000	108,000	108,000
Walk Behind Carpet Extractor	Bonding	9,900	9,900	9,900	9,900
Air Handler/AC Replacements-AG Center	Bonding	5,000	5,000	5,000	5,000
Maintenance Subtotals		\$ 222,900	\$ 152,900	\$ 222,900	\$ 222,900
Parks & Forest					
Replace 2001 John Deere Backhoe	Bonding	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000
Replace Lake Altoona mower	Bonding	18,500	18,500	18,500	18,500
Parks Storage Building Replacement (40'x100')	Bonding	160,000	-	-	-
Bobcat Toolcat for Ski Trail Grooming	Bonding	65,500	65,000	65,000	65,000
Utility Tool Truck (F550)	Bonding	52,500	52,500	52,500	52,500
Tower Ridge Maintenance Building	Bonds/Donation	27,500	27,500	27,500	27,500
Park Model Bldg for Coon Fork Ranger Residence	Bonding	39,000	-	-	-
New Playground at Coon Fork Beach	Bonding	58,000	-	-	-
Purchase Add'l Forest Land	Land Sale	-	-	-	85,000
Develop Parks & Forest Plan	Fund Balance				80,400
Dam Repair Work	Grant/Bonds	104,000	104,000	104,000	104,000
Exposition Center:					
Replace 1998 Chevy 1/2 Ton Pickup	Bonding	25,000	25,000	25,000	25,000
Repair remaining roads (grindings, Highway est from 2013)	Bonding	15,000	15,000	15,000	15,000
Replacement of banquet tables & folding chairs	Bonding	11,000	-	-	-
Parks & Forest Subtotals		\$ 654,000	\$ 385,500	\$ 385,500	\$ 550,900
Planning & Development					
Stormwater Forum	Grant/Fees/Levy	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Groundwater Management Plan Update	Grant/Levy	20,000	20,000	20,000	20,000
Recycling Drop Off Bins	Fees	28,000	28,000	28,000	28,000
Bikes & Pedestrian Plan	Grant/Levy	40,000	40,000	40,000	40,000
Lake Altoona Beach Parking	Grant/Bonds	120,000	120,000	120,000	120,000
Lake Rehabilitation Fund*	Bonding	190,000	130,000	130,000	130,000
Notice of Discharge Projects	Grant/Fees	35,000	35,000	35,000	35,000
Truck Replacements LCD	Bonding	15,000	15,000	15,000	15,000
Stewardship Acquisitions	Grants/Fund Bal	300,000	300,000	300,000	300,000
Eau Claire River Watershed	Grants	100,000	100,000	100,000	100,000
Planning & Development Subtotals		\$ 898,000	\$ 838,000	\$ 838,000	\$ 838,000

*Lake rehab funding split evenly, \$65,000 each for Lake Altoona & Lake Eau Claire.

2015 Capital Project Requests & Recommendations by Administrator & Finance & Budget Committee

	<u>Funding</u>	<u>Amount Requested</u>	<u>Administrator Recommendation</u>	<u>Finance & Budget Recommendation</u>	<u>County Board Approved</u>
Purchasing					
Copiers	Bonding	88,000	88,000	88,000	88,000
Purchasing Subtotals		\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000
Sheriff					
Vehicle Replacement	Bonding	\$ 143,000	\$ 143,000	\$ 143,000	\$ 143,000
Range Upgrade	Bonding	31,000	31,000	31,000	31,000
Tasers	Bonding	12,000	-	-	-
Ballistic Plates/Carriers	Bonding	26,650	30,000	30,000	30,000
In-Car Video Mgmt System	Bonding	20,000	-	-	-
Traffic Radar	Levy	6,000	-	-	-
Live Scan Fingerprinting	Bonding	25,000	25,000	25,000	25,000
Sheriff Subtotals		\$ 263,650	\$ 229,000	\$ 229,000	\$ 229,000
Totals		\$ 15,020,267	\$ 12,012,536	\$ 12,482,536	\$ 12,647,936

Funding Sources

<u>2014</u>							
\$ 42,500	General Levy	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500
\$ 2,132,370	Bonds (Gen)	2,467,624	\$ 2,020,393	\$ 2,090,393	\$ 2,090,393	\$ 2,090,393	\$ 2,090,393
\$ 8,374	Fund Balance	75,000	\$ 75,000	\$ 75,000	\$ 155,400	\$ 155,400	\$ 155,400
\$ 156,000	Fees/Donations	72,500	\$ 72,500	\$ 72,500	\$ 157,500	\$ 157,500	\$ 157,500
438,500	Grants	525,500	525,000	525,000	525,000	525,000	525,000
\$ 2,777,744	General Subtotal	\$ 3,183,124	\$ 2,735,393	\$ 2,805,393	\$ 2,970,793	\$ 2,970,793	\$ 2,970,793
\$ 371,877	Airport Levy	\$ 784,143	\$ 784,143	\$ 784,143	\$ 784,143	\$ 784,143	\$ 784,143
\$ 16,000	Copiers-Borrowing	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000
\$ 18,000	Fleet Cars-Fee/FB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	Highway Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,000,000	Hwy Equip Fd	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
10,000	Fund Balance	500,000	500,000	500,000	500,000	500,000	500,000
8,650,000	Bonds (Hwy)	8,660,000	6,100,000	6,500,000	6,500,000	6,500,000	6,500,000
175,000	Landfill Fees	175,000	175,000	175,000	175,000	175,000	175,000
1,430,000	Other Revenue	-	-	-	-	-	-
315,000	State Aids (Hwy)	130,000	130,000	130,000	130,000	130,000	130,000
\$ 11,580,000	Highway Subtotal	\$ 10,965,000	\$ 8,405,000	\$ 8,805,000	\$ 8,805,000	\$ 8,805,000	\$ 8,805,000
\$ 14,729,621	TOTALS	\$ 15,020,267	\$ 12,012,536	\$ 12,482,536	\$ 12,647,936	\$ 12,647,936	\$ 12,647,936

Capital Project Requests-Summary 2015-2019

	2015	2016	2017	2018	2019	Totals
Beaver Creek Reserve						
Refurbish Caretaker House	\$ 20,000					\$ 20,000
Retaining Wall for Showerhouse	\$ 13,000					\$ 13,000
Replace Lawn Mower	\$ 6,000					\$ 6,000
Recarpet Citizen Science Center	\$ 5,000					\$ 5,000
Replace Nature Center Siding (South)	\$ 25,000					\$ 25,000
Paint Nature Center	\$ 6,000					\$ 6,000
Citizen Science Center Expansion		\$ 75,000				\$ 75,000
Seal Coat YC & CNC Parking & Drive			\$ 17,000			\$ 17,000
Recarpet 1/2 Nature Center			\$ 12,000			\$ 12,000
Replace Mule Utility Vehicle			\$ 16,000			\$ 16,000
Replace Sidewalks			\$ 30,000			\$ 30,000
Replace Lodge Furnaces				\$ 12,000		\$ 12,000
Replace Cabin & Observatory Furnaces				\$ 10,500		\$ 10,500
Replace Tools, Furniture				\$ 27,500		\$ 27,500
Replace Truck				\$ 25,000		\$ 25,000
Beaver Creek Reserve Subtotals	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$ 300,000
Chippewa Valley Regional Airport						
Reconstruct Taxiway C	\$ 125,000					\$ 125,000
Construct South hangar Area Taxilane	\$ 200,000					\$ 200,000
Replace Tower Equipment	\$ 250,000					\$ 250,000
Runway 32/Tower/Taxiway		\$ 1,548,858				\$ 1,548,858
Hangar renovation & reconstruction		\$ 750,000				\$ 750,000
Purchase SRE & friction measuring equipment			\$ 34,995			\$ 34,995
Design runway 14/32 rehabilitation			\$ 150,000			\$ 150,000
TSA exit lane improvements			\$ 300,000			\$ 300,000
Rehabilitate Runway 14/32			\$ 2,000,000			\$ 2,000,000
Wildlife Study/Fencing				\$ 1,500,000		\$ 1,500,000
Renovate ARFF Stations					\$ 750,000	\$ 750,000
Purchase Snow Removal Equipment					\$ 500,000	\$ 500,000
Chippewa Valley Regional Airport Subtotal	\$ 575,000	\$ 2,298,858	\$ 2,484,995	\$ 1,500,000	\$ 1,250,000	\$ 8,108,853
Highway						
Road Construction Future projects	\$ 80,000					\$ 80,000
Reconstruct Construct Fairfax - Hampton	20,000					\$ 20,000
Reconstruction Design House - US 12	60,000					\$ 60,000
Recondition Design Boardwalk - CTH N	170,000					\$ 170,000

Capital Project Requests-Summary 2015-2019

	2015	2016	2017	2018	2019	Totals
Recondition Design Townahll - CTH C	110,000					\$ 110,000
Recondition Construct CTH MM - Chippew Co	590,000					\$ 590,000
Recondition Construct Raven - Finch	400,000					\$ 400,000
Recondition Construct I94 - CTH K	1,000,000					\$ 1,000,000
Recondition Design Elm - CTH HH	20,000					\$ 20,000
Reconstruct construct Talmadge Rd - CTH I	1,300,000					\$ 1,300,000
Recondition Construct Kopplin Rd - CTH SS	1,110,000					\$ 1,110,000
Reconstruct construct CTH A - Altoona limits	230,000					\$ 230,000
Recondition construct Altoona limits - Sunday Dr	100,000					\$ 100,000
Recondition design Mallard Rd - Hillsdale Rd	50,000					\$ 50,000
Recondition design CTH UN - CTH K	115,000					\$ 115,000
Recondition design NorthShore Dr (west) - NorthShore Dr (east)	25,000					\$ 25,000
Recondition design CTH C - CTH E	70,000					\$ 70,000
Recondition constrct Woodland Valley Rd - STH 27	550,000					\$ 550,000
Road resurface Green meadow Rd - east of USH12	445,000					\$ 445,000
Road resurface Dunn County - CTH TT	540,000					\$ 540,000
Road resurface CTH DD - CTH MM	265,000					\$ 265,000
Road resurface CTH M - Eau Claire River	675,000					\$ 675,000
Road resurface CTH Q - Oak Knoll Rd	135,000					\$ 135,000
Road resurface CTH SS - Lake Rd	115,000					\$ 115,000
Road resurface CTH D - CTH JJ	135,000					\$ 135,000
Road resurface South of CTH QS - CTH QS	45,000					\$ 45,000
Road resurface CTH QQ - CTH Q	165,000					\$ 165,000
Road resurface CTH D - CTH X	130,000					\$ 130,000
						-
Bridge future projects Design	\$ 100,000					\$ 100,000
Design .7 mi e USH 53	30,000					\$ 30,000
Design .1 mi w US 53	50,000					\$ 50,000
Design .6 mi w CTH N	50,000					\$ 50,000
Design .4 mi s of CTH MM	20,000					\$ 20,000
Construct .3 mi e of STH 93	125,000					\$ 125,000
Construct .5 mi e of STH 93	180,000					\$ 180,000
Design .5 mi e of CTH KK	30,000					\$ 30,000
Construct .2 mi e of CTH P	180,000					\$ 180,000
Design .5 mi w of CTH L	50,000					\$ 50,000
Skid Steer Loader	\$ 58,000					\$ 58,000
Skid Steer Loader Brushing Attachment	20,000					\$ 20,000

Capital Project Requests-Summary 2015-2019

	2015	2016	2017	2018	2019	Totals
Material screening plant & conveyer	300,000					\$ 300,000
Heavy duty dump trucks & related equipment (5)	1,085,000					\$ 1,085,000
Building/grounds repair/upgrades	37,000					\$ 37,000
Future Highway Projects:						
Road & Bridge Construction		\$ 9,390,000	\$ 10,890,000	\$ 10,890,000	\$ 10,890,000	\$ 42,060,000
Equipment Replacement		\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 6,000,000
Highway Subtotals	\$ 10,965,000	\$ 10,890,000	\$ 12,390,000	\$ 12,390,000	\$ 12,390,000	\$ 59,025,000
Human Services						
Dividing 1 room into 2 offices	\$ 6,609					\$ 6,609
Installation Key Card Access on 2 Doors	\$ 10,000					\$ 10,000
Human Services Subtotal	\$ 16,609					\$ 16,609
Information Services						
Courthouse PC/printer replacements	\$ 113,840	\$ 75,000	\$ 76,000	\$ 74,000	\$ 75,000	\$ 413,840
DHS projects & replacements	51,830	\$ 43,000	\$ 42,000	\$ 30,000	\$ 39,000	\$ 205,830
DHS case mgmt/fiscal application	78,000	\$ 50,000	\$ 58,000	\$ 50,000	\$ 50,000	\$ 286,000
ACS application projects	40,000	\$ 40,000	\$ 40,000	\$ 25,000	\$ 25,000	\$ 170,000
Microsoft projects	31,450	\$ 229,700	\$ 6,250	\$ 36,250	\$ 6,250	\$ 309,900
Server/desktop virtualization	86,400	\$ 105,000	\$ 5,000	\$ -	\$ -	\$ 196,400
Wireless expansion	24,740	\$ -	\$ -	\$ -	\$ -	\$ 24,740
BTOP / PSC Projects	106,915	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ 136,915
Network projects	255,922	\$ 94,000	\$ 160,000	\$ 220,000	\$ 158,000	\$ 887,922
Sheriff projects	55,388	\$ 13,000	\$ 513,000	\$ 117,000	\$ 115,000	\$ 813,388
Department requests	110,480	\$ 93,500	\$ 54,500	\$ 13,000	\$ 13,000	\$ 284,480
Video Surveillance / Conferencing	42,000	\$ 8,000	\$ 16,000	\$ 28,000	\$ 16,000	\$ 110,000
Voice over IP projects	56,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 86,000
Information Services Subtotals	\$ 1,052,965	\$ 766,200	\$ 1,000,750	\$ 593,250	\$ 512,250	\$ 3,925,415
Maintenance						
Tuckpointing			\$ 60,000			\$ 60,000
HVAC Replacement-Courthouse (73 AHUs)	\$ 70,000	\$ 70,000				\$ 140,000
Carpet Replacement-Courthouse & Ag Center	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Walk Behind Carpet Extractor	\$ 9,900					\$ 9,900
Parking Lot Sealcoating	\$ 15,000		\$ 15,000		\$ 15,000	\$ 45,000
Summer Boiler Replacement		\$ 90,000				\$ 90,000
Maintenance Bldg Roof Replacement		\$ 22,000				\$ 22,000
DHS Roof Replacement				\$ 100,000		\$ 100,000
Bobcat Replacement			\$ 35,000			\$ 35,000
Elevator Upgrades '73	\$ 108,000					\$ 108,000

Capital Project Requests-Summary 2015-2019

	2015	2016	2017	2018	2019	Totals
Fire Alarm Panel Replacement					\$ 15,000	\$ 15,000
Emergency Generator '88					\$ 70,000	\$ 70,000
AirHandler/AC Replacements AG Center	\$ 5,000	\$ 5,000	\$ 5,000			\$ 15,000
Replacement of Main Roof AG Center		\$ 45,000				\$ 45,000
Parking Lot Sealcoating AG Center			\$ 7,000			\$ 7,000
Carpet AG Center				\$ 11,000		\$ 11,000
Tuckpointing AG Center					\$ 10,000	\$ 10,000
Maintenance Subtotals	\$ 222,900	\$ 247,000	\$ 137,000	\$ 126,000	\$ 125,000	\$ 857,900

Parks & Forest

Replace 2001 John Deere Backhoe	\$ 78,000					\$ 78,000
Replace Lake Altoona mower	18,500					\$ 18,500
Parks Storage Building Replacement (40'x100')	160,000					\$ 160,000
Bobcat Toolcat for Ski Trail Grooming-	65,500					\$ 65,500
Utility Tool Truck (F550)	52,500					\$ 52,500
Tower Ridge Maintenance Building	27,500					\$ 27,500
Park Model Bldg for Coon Fork Ranger Residence	39,000					\$ 39,000
New Playground at Coon Fork Beach	58,000					\$ 58,000
Dam Repair Work	104,000					\$ 104,000
Expo-Replace 1998 Chevy 1/2 Ton Pickup	25,000					\$ 25,000
Expo- Repair remaining roads (Hwy est from 2013)	15,000					\$ 15,000
Expo-Replacement of banquet tables & chairs	11,000					\$ 11,000
Replace '95 International Flatbed Truck		\$ 62,000				\$ 62,000
Replace 1993 JD dozer		\$ 94,500				\$ 94,500
Group campsite development at Coon Fork		\$ 108,000				\$ 108,000
Replace blacktop at Harstad Park		\$ 38,600				\$ 38,600
Expo-Resurface parking lot (Hwy est from 2013)		\$ 35,000				\$ 35,000
Expo-Purchase used scissors lift (30')		\$ 17,000				\$ 17,000
Expo-Additional grounds lighting for campground		\$ 17,000				\$ 17,000
Replace John Deere Grader			\$ 112,000			\$ 112,000
Blacktop Coon Fork Dumping Station Drive & Lot			\$ 51,500			\$ 51,500
Replace 2005 Ford 4x4 pickup (100405 miles)			\$ 23,000			\$ 23,000
Replace 2006 Dodge 4x2 (80897 miles)			\$ 22,000			\$ 22,000
Replace 2007 Ford F350 truck (47346 miles)			\$ 43,500			\$ 43,500
Replace 2009 Ford Ranger (41573 miles)			\$ 22,500			\$ 22,500

Capital Project Requests-Summary 2015-2019

	2015	2016	2017	2018	2019	Totals
Expo-Replace riding lawnmower			\$ 18,000			\$ 18,000
Expo-Appliance replacement			\$ 25,000			\$ 25,000
Playground additions (Tower Ridge & Lowes Creek)				\$ 84,500		\$ 84,500
Replace 1994 Track Truck				\$ 68,000		\$ 68,000
Replace 2005 New Holland Mower				\$ 19,000		\$ 19,000
Replace Coon Fork 2011 Ford F150 4x2				\$ 22,000		\$ 22,000
Replace 2011 Ski Trail Groomer Trailer				\$ 6,000		\$ 6,000
Lowes Creek Restroom Facility & Security Lights				\$ 102,000		\$ 102,000
60' Bucket Truck				\$ 65,000		\$ 65,000
Expo-Construction of storage building				\$ 50,000		\$ 50,000
Lowes Creek Parking Lot Paving					\$ 76,000	\$ 76,000
Bobcat Replacement					\$ 31,000	\$ 31,000
Replace New Holldnd Tractor					\$ 84,000	\$ 84,000
Coon Fork Beach Shelter/Electrical upgrades					\$ 52,000	\$ 52,000
Coon Fork Office Reconstruction					\$ 61,000	\$ 61,000
Expo-Replace HVAC System					\$ 125,000	\$ 125,000
Parks & Forest Subtotals	\$ 654,000	\$ 372,100	\$ 317,500	\$ 416,500	\$ 429,000	\$ 2,189,100

Planning & Development						
Stormwater Forum	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Groundwater Management Plan Update	20,000					20,000
Recycling Drop Off Bins	28,000	13,000	13,000	14,000	14,000	82,000
Bikes & Pedestrian Plan	40,000	40,000				80,000
Lake Altoona Beach Parking	120,000					120,000
Lake Rehabilitation Fund	190,000	200,000	200,000	200,000	200,000	990,000
Notice of Discharge Projects	35,000			35,000		70,000
Truck Replacement LCD (net)	15,000			15,000		30,000
Stewardship Acquisitions	300,000	100,000	100,000	100,000	100,000	700,000
Eau Claire River Watershed	100,000	10,000	50,000			160,000
Aerial Photography		75,000			75,000	150,000
Planning & Development Subtotals	\$ 898,000	\$ 488,000	\$ 413,000	\$ 414,000	\$ 439,000	\$ 2,652,000

Capital Project Requests-Summary 2015-2019

	2015	2016	2017	2018	2019	Totals
Purchasing						
Copier Replacements	\$ 40,000	\$ 16,000	\$ 16,000	\$ 16,000		\$ 88,000
Purchasing Subtotals	\$ 40,000	\$ 16,000	\$ 16,000	\$ 16,000		\$ 88,000
Sheriff						
Vehicle Replacement (net of trades)	\$ 143,000	\$ 143,000	\$ 143,000	\$ 143,000	\$ 143,000	\$ 715,000
Range Upgrade (Phase 2)	31,000	-	-	-	-	31,000
Tasers	12,000	12,000	12,000	12,000	12,000	60,000
Ballistic Plates/Carriers	26,650					26,650
In-Car Video Mgmt System	20,000	10,000	10,000	10,000	-	50,000
Traffic Radar	6,000	6,000	6,000	6,000	6,000	30,000
Live Scan Fingerprinting	25,000	-	-	-		25,000
Evidence/Vehicle Storage Facility	-	100,000	-	-		100,000
Armored Vehicle Replacement	-	275,000	-	-		275,000
Sheriff Subtotals	\$ 263,650	\$ 546,000	\$ 171,000	\$ 171,000	\$ 161,000	\$ 1,312,650
Totals	\$ 14,763,124	\$ 15,699,158	\$ 17,005,245	\$ 15,701,750	\$ 15,306,250	\$ 78,475,527

REVENUES

		<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimated</u>	<u>2015 Approved</u>
<u>GENERAL FUND</u>						
TAXES						
00-41150	Forest Crop Taxes	\$ 12,000	\$ 18,714	\$ 12,000	\$ 15,000	\$ 12,000
00-41200	County Sales Tax	8,768,781	8,905,783	8,586,000	9,200,000	8,950,000
00-41800	Interest on Delinquent Taxes	477,200	519,827	475,000	480,000	475,000
00-41810	Penalty on Delinquent Taxes	275,400	246,319	275,000	280,000	275,000
14-41230	Real Estate Transfer Fees	156,000	196,304	165,000	200,000	200,000
	Total Taxes	\$ 9,689,381	\$ 9,886,947	\$ 9,513,000	\$ 10,175,000	\$ 9,912,000
INTERGOVERNMENTAL GRANTS & AID						
00-43410	Shared Taxes	\$ 2,410,198	\$ 2,449,404	\$ 2,510,887	\$ 2,510,887	\$ 2,497,720
02-43510	State Grant Courts	413,160	407,618	407,620	407,620	427,852
05-43500	Justice Reinvestment Grant-CJCC	-	-	-	42,800	128,932
12-43516	District Attorney	112,500	135,851	142,436	135,000	150,000
12-43517	District Attorney-Diversion Grant	55,000	89,803	73,000	74,000	75,000
15-43524	State Aid Emerg. Govt.	60,983	27,034	56,847	57,500	61,250
15-43527	Land Info Training Grant	300	300	1,000	1,000	1,000
15-43582	Soil & Water Conservation	112,500	141,719	301,900	138,500	140,892
15-43587	Wild Life Damages	15,000	-	20,000	11,400	29,610
15-43588	State Aid - EPCRA	25,000	8,225	22,000	16,000	16,000
15-43589	Land Cons. - Special Events	500	215	1,000	1,000	1,000
15-43592	Planning Grant-Other	5,000	-	5,000	2,500	2,500
17-43522	Highway Safety	-	33,227	18,450	17,500	-
17-43523	Police Training	14,400	18,690	16,480	23,480	16,480
05-43528	Intoxicated Driver Intervention Grant	30,125	-	-	-	-
15-43597	Stewardship Grant	120	120	15,000	15,000	2,000
17-43618	ATV Grant	-	9,229	5,000	10,250	-
17-43619	SWAT Vests Grant	5,000	5,000	6,000	-	-
19-43561	Administration Cost Reimbursement	712,304	735,810	742,631	738,611	766,679
19-43561	Performance Based Funding	184,406	121,442	184,327	192,961	192,961
19-43561	State General Purpose Revenue	82,084	121,681	82,084	135,043	135,043
19-43561	MSL Incentives	45,000	56,468	43,000	45,000	45,000
19-43561	Genetic Test Reimbursement	7,000	5,976	7,032	7,000	7,000
20-43650	State Aid - Vets	-	-	13,000	13,000	13,000
21-43571	Fairs & Exhibits	3,980	3,663	3,900	3,750	3,900
21-43573	State Postage	1,980	994	1,986	1,896	1,988

REVENUES

		<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimated</u>	<u>2015 Approved</u>
21-43578	Safety Grant	940	750	950	-	500
21-43579	Newsletter Fees	72	72	-	-	-
21-43581	Postage Fees	280	254	200	200	200
21-43582	4H Activity Fees & Dues	3,100	-	3,000	6,000	3,000
21-43583	County Fair Fees	2,980	-	3,000	6,000	3,000
22-43571	Snow Trails	45,125	52,027	45,125	45,125	125,260
22-43572	ATV Trail Aides	12,078	9,119	15,499	15,498	207,387
22-43584	Fish & Game Resources	-	2,601	2,615	2,615	2,615
22-43586	State Aid Forest Roads	6,028	5,621	5,620	5,631	5,620
22-43587	Administration Grant	50,823	53,458	92,014	92,014	92,014
00-43619	Intergovernment Grants-Computer Aid	189,790	189,610	190,000	191,015	190,000
	Total Intergovernmental Aids	<u>\$ 4,607,756</u>	<u>\$ 4,685,981</u>	<u>\$ 5,038,602</u>	<u>\$ 4,965,796</u>	<u>\$ 5,345,403</u>
LICENSES & PERMITS						
00-44230	Dogs & Cats	\$ 42,400	\$ 41,308	\$ 42,765	\$ 42,765	\$ 42,765
15-44400	Zoning Permits	200,000	260,380	213,750	228,500	266,000
15-44401	Mapping Fees	4,000	5,770	4,000	5,800	5,000
15-44405	Stormwater Fees	28,000	26,561	18,000	19,500	19,108
	Total Licenses & Permits	<u>274,400</u>	<u>334,019</u>	<u>278,515</u>	<u>296,565</u>	<u>332,873</u>
FINES & FORFEITURES						
02-45110	County Ordinance Forfeitures	170,886	160,718	178,000	110,000	160,000
02-45120	County Share State Fines	254,047	199,967	240,000	180,000	206,000
02-45125	Jail Assessment	122,882	119,823	128,000	110,000	122,000
	Total Fines & Forfeitures	<u>\$ 547,815</u>	<u>\$ 480,508</u>	<u>\$ 546,000</u>	<u>\$ 400,000</u>	<u>\$ 488,000</u>
PUBLIC CHARGES FOR SERVICES						
02-46140	Court Fees & Costs	\$ 260,439	\$ 314,965	\$ 291,708	\$ 260,000	\$ 262,000
02-46141	Attorney Fees	173,520	132,862	175,000	128,000	129,600
02-46142	County Share Occupant Drivers License	290	300	520	250	250
02-46143	Family Case Fees (TRY Mediation)	9,950	10,959	10,000	10,000	10,000
02-46148	Interpreter Reimbursements	15,260	14,508	15,500	15,000	15,000
02-46149	Ignition Interlock Surcharge	13,280	14,664	13,000	15,000	15,000
02-46146	Courts Video	150	475	150	200	150
03-46145	Probate Fees	-	-	45,000	-	45,000

REVENUES

		<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimated</u>	<u>2015 Approved</u>
05-46147	Comunity Svc Surcharge	30,500	29,014	32,540	28,000	28,511
04-46642	Juvenile Shelter Fees	1,000	110	500	200	250
05-46250	Medical Examiner Fees	118,705	111,950	121,350	129,650	137,950
05-46251	Meeting Room Rental	500	1,255	1,500	500	900
06-46110	County Clerk's Fees	300	120	10,300	300	300
06-46113	Waivers	600	670	600	1,100	800
06-46114	Marriage Fees	21,200	22,190	22,050	22,190	22,000
06-46115	Assembly License Fees	100	100	100	300	100
06-46116	Marriage Fee/Counseling (TRY Mediation)	14,290	12,680	12,600	12,600	12,600
06-46119	SVRS Charges	1,580	3,350	1,600	1,700	1,600
08-46191	Data Processing Fees	101,250	90,793	143,953	131,861	138,348
11-46120/23	Treasurer's Fees	18,500	21,887	4,650	2,550	2,000
11-47320	Co. Treasurer Collection Services	63,576	66,473	71,000	71,700	72,000
12-46141	District Attorney Fees	12,000	10,104	15,000	16,000	15,000
12-46143	District Atty - Restitution	35,000	40,223	39,603	44,000	35,000
12-46142	Deferred Prosecution Fees	62,529	89,803	73,000	74,000	75,000
14-46130	Register of Deeds Fees	360,000	352,325	380,000	285,000	280,000
14-46131	Cnty Share Land Records Fee	110,000	102,576	116,000	112,000	112,000
14-46132	Land Records Feed/ Info Systems	35,000	34,048	38,000	-	-
14-46133	Register of Deeds - Laredo Fee	50,000	40,622	47,000	50,000	50,000
14-46134	Redaction Fees	87,500	86,930	98,000	70,000	-
15-46192	Tax Roll Assmt. Supp.	2,000	335	500	500	500
15-46819	Conservation Tree Sales	16,000	17,854	16,000	10,350	16,000
15-46225	CPR Fees	18,000	13,330	15,400	15,000	-
17-46209	Misc. Fees - Sheriff	3,000	3,610	3,000	3,000	3,000
17-46210	Process Fees	113,000	102,533	135,700	115,000	115,000
17-46211	Sheriff Restitution	500	5,103	500	1,000	1,000
17-46212	Parking Citations	2,000	1,895	2,000	2,000	2,000
17-46213	Traffic Control	15,000	30,418	25,000	30,000	30,000
17-46214	Shooting Range Fees	1,300	1,200	1,300	1,200	1,200
17-46216	Patrol Service Fees	3,000	716	1,500	750	750
17-46217	Fuel Rebates	-	-	-	2,000	2,000
17-46246	Electronic Monitoring	27,000	32,481	30,000	30,000	30,000
17-46240	Board of Prisoners - Huber	152,000	329,277	181,733	240,000	240,000
17-46242	Board of Prisoners - SSI	9,000	17,200	12,000	13,600	14,000
17-46243	Board of Prisoners - Other Agency	230,000	197,236	217,000	222,000	226,993
17-46247	Jail Medical Collection	3,000	7,192	5,000	8,300	8,300
17-46248	Jail/Laundry Fees	10,000	14,025	12,000	11,000	11,000

REVENUES

	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimated</u>	<u>2015 Approved</u>
17-46249 Huber Drug Testing Fees	7,000	5,676	8,000	6,500	7,500
17-46250 Jail Miscellaneous Revenue	2,000	3,184	2,000	3,000	3,000
19-46643 Child Support/Filing Fees	850	1,543	-	850	850
20-46650 Veterans Fees	320	-	320	-	-
06-46117 Election Programming Rev.	490	2,075	350	850	600
21-46740 Expo Rent	35,000	35,755	35,000	35,000	35,000
21-46740 Expo Winter Storage Fees	16,800	17,660	18,000	18,000	18,000
21-46740 Fair Exhibitor/Vendor Fees	2,960	3,291	3,033	5,164	3,300
21-46741 4-H Programs	1,180	1,276	1,000	1,400	1,350
21-46741 School Outreach Program Grant	700	-	700	1,200	700
21-46744 Expo Utilities	17,000	16,094	13,000	13,000	13,000
21-46771 Reference Materials - UWE	280	317	100	200	100
21-46772 Duplicating - UWE	1,650	833	1,000	500	500
21-46774 Educational Programs - UWE	22,000	12,424	15,000	19,000	16,000
21-46920 Garden Rent	2,450	2,277	2,000	2,300	2,100
22-46720 Reservation Fees - Parks	7,400	9,608	7,400	10,600	9,000
22-46720 Park Entrance Fees	126,000	124,698	126,000	125,000	126,000
22-46721 Coon Forks Shelter	100	100	100	95	100
22-46722 Coon Forks Camping	77,110	71,427	77,110	78,747	77,110
22-46723 Coon Forks Firewood	7,600	8,422	7,600	9,110	7,750
22-46724 Coon Forks Concession	3,265	3,557	3,265	3,930	3,400
22-46724 Coon Forks Electricity	15,200	16,433	14,900	15,175	15,200
22-46724 Coon Forks Sewage	450	500	450	490	450
22-46724 Coon Forks Canoe Rental	5,200	6,705	5,600	6,400	5,800
22-46724 Coon Forks Showers	1,770	1,758	1,770	1,753	1,770
22-46724 Coon Forks Park Violations	700	950	700	700	700
22-46725 Harstad Camping	4,240	4,397	4,460	5,400	4,460
22-46726 Harstad Firewood	698	753	698	800	700
22-46727 Harstad Shelter	100	-	100	80	100
22-46727 Harstad Park Violations	200	75	200	200	200
22-46729 Lake Altoona Shelter	2,700	2,772	2,700	2,500	2,750
22-46730 Lake Altoona Clubhouse	12,440	14,259	12,900	13,400	13,000
22-46730 Lake Atloona Park Violations	3,550	5,605	3,600	3,600	4,000
22-46732 Lake Eau Claire Shelter	1,050	931	1,050	1,000	1,050
22-46733 Lake Eau Claire Clubhouse	3,290	2,419	3,000	3,900	3,000
22-46733 Lake Eau Claire Violations	500	644	500	500	500
22-46735 Chalet Rental	500	1,649	500	875	700
22-46736 Big Falls Violations	2,200	3,605	2,200	2,200	2,700

REVENUES

	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimated</u>	<u>2015 Approved</u>
22-46736	200	355	200	100	300
22-46735	14,070	23,145	18,500	22,036	18,500
22-46735	505	483	250	300	300
22-46739	-	4,324	-	2,100	500
22-46739	75	84	200	200	200
22-46810	500,000	500,424	475,200	856,565	737,979
22-46811	269	-	420	95	420
22-46812	4,900	3,231	4,900	3,000	4,900
	<u>\$ 3,108,781</u>	<u>\$ 3,296,079</u>	<u>\$ 3,314,833</u>	<u>\$ 3,465,616</u>	<u>\$ 3,308,641</u>

Total Public Charges for Services

INTERGOVERNMENTAL CHARGES FOR SERVICES

04-47364	\$ 9,137	\$ 9,137	\$ 9,137	\$ 9,137	\$ 9,137
04-47460	9,535	9,535	9,535	9,535	9,535
05-43000	116,165	116,213	117,000	117,000	117,000
09-47211	100,000	112,562	111,000	90,731	92,000
09-47321	46,000	48,262	51,000	51,000	51,510
13-47310	575	525	600	300	600
13-47315	10,350	18,055	11,000	14,000	15,500
13-47430	3,894	4,316	3,000	3,000	3,000
09-47212	27,500	29,410	28,000	30,000	32,000
15-47585	2,000	-	2,000	2,000	2,000
15-47586	3,000	-	3,000	3,000	10,000
15-47587	7,200	7,230	-	-	-
15-47580	225,909	203,678	223,811	224,000	227,290
15-47580	882,168	767,695	883,328	814,766	904,330
	<u>\$ 1,443,433</u>	<u>\$ 1,326,618</u>	<u>\$ 1,452,411</u>	<u>\$ 1,368,469</u>	<u>\$ 1,473,902</u>

Total Intergovernmental Charges for Service

OTHER REVENUE

05-48100	\$ 615,500	\$ 335,500	\$ 315,000	\$ 244,000	\$ 100,000
06-48320	6,000	95,095	5,000	100,000	12,000
09-43510	4,600	6,205	7,400	7,400	7,400
10-48110	23,800	23,762	22,228	-	-
10-48112	39,500	38,740	40,000	38,720	40,000
10-48210	442,510	450,210	464,637	464,637	487,868
10-48310	5,200	6,355	5,000	5,340	5,000
10-48400	12,500	6,200	10,000	11,500	10,000

REVENUES

		<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimated</u>	<u>2015 Approved</u>
10-48525	Miscellaneous Revenue	4,200	6,640	5,000	4,780	5,000
10-48526	Courthouse Vending Revenue	5,200	6,229	6,000	5,800	6,000
13-48528	Bad Debt Collections	19,500	11,673	16,000	11,200	16,000
17-43521	K-9/ Other Revenue	4,500	532	-	-	-
17-43620	SCAAP Grant	6,000	4,311	6,000	5,000	5,000
17-43702	SWAT Service Fees	376	75	375	375	375
17-48503	Inmate Phone System	60,000	83,225	70,000	80,000	84,000
02-48501	Law Library Donations	2,500	2,500	2,500	-	-
15-48502	Venison Donation Program	1,000	-	1,000	1,000	1,000
21-48503	Parent Newsletter Donations	2,000	6,050	5,500	3,500	3,500
	Total Other Revenue	<u>\$ 1,254,886</u>	<u>\$ 1,083,302</u>	<u>\$ 981,640</u>	<u>\$ 983,252</u>	<u>\$ 801,915</u>
TOTAL GENERAL FUND REVENUE		<u>\$ 20,926,452</u>	<u>\$ 21,093,454</u>	<u>\$ 21,106,551</u>	<u>\$ 21,654,697</u>	<u>\$ 21,662,734</u>
<u>SPECIAL REVENUE FUNDS</u>						
INTERGOVERNMENTAL GRANTS & AIDS						
00-43000	Aging & Disability Resource Center Grant	\$ 1,907,012	\$ 2,003,289	\$ 2,097,679	\$ 2,162,205	\$ 2,091,501
	Human Services State/Fed Aids	14,390,000	16,143,834	14,878,002	14,597,757	14,963,218
15-43587	Malweg Grant	2,975	12,638	3,500	3,500	6,600
15-43587	Land & Water Resource Mgn	60,242	62,540	62,500	225,000	60,000
15-43587	DATCP - Nutrient Pest Mgmt	25,000	35,000	53,000	53,000	45,000
15-43587	Stormwater Mgmt/Planning	24,000	-	24,000	24,000	24,000
04-43529	Juvenile State Aid- Others	2,900	1,954	3,000	1,280	1,600
04-43500	DPI Juvenile Meal Grant	17,500	22,494	18,000	28,637	29,702
15-46431	Recycling Grant	486,790	486,965	497,000	497,000	494,000
17-43524	Anti-Drug Grant	54,341	70,658	70,657	70,657	70,657
17-43526	State Aid - Other	500	20	250	500	500
	Total Intergovernment Revenue	<u>\$ 16,971,260</u>	<u>\$ 18,839,392</u>	<u>\$ 17,707,588</u>	<u>\$ 17,663,536</u>	<u>\$ 17,786,778</u>
PUBLIC CHARGES AND SERVICES						
	Human Services - Charges & Fees	\$ 715,000	\$ 583,331	\$ 532,734	\$ 430,977	\$ 339,353
42-46000	Aging & Disability Resource Ctr Charges	515,417	488,603	540,466	525,236	390,204
15-47587	Recycling-Clean Sweep Charges	44,910	18,534	32,100	31,000	32,000
04-46643	Juvenile Detention Fees-180 Days	-	-	312,000	385,325	401,200
04-46643	Juvenile Detention Center Fees	469,000	727,600	380,650	364,425	336,836
	Total Public Charges and Services	<u>\$ 1,744,327</u>	<u>\$ 1,818,068</u>	<u>\$ 1,797,950</u>	<u>\$ 1,736,963</u>	<u>\$ 1,499,593</u>

REVENUES

		<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimated</u>	<u>2015 Approved</u>
OTHER REVENUE						
42-48000	Aging & Disability Resource Ctr Misc	\$ 1,720	\$ 2,913	\$ 202	\$ -	\$ -
	Human Services - Miscellaneous	655,000	619,582	816,793	718,795	423,850
15-46430	Recycling - Other	724,923	725,214	685,000	689,000	762,000
17-48502	Drug Forfeiture Funds	79,730	65,126	79,480	79,480	79,990
	Total Other Revenue	\$ 1,461,373	\$ 1,412,835	\$ 1,581,475	\$ 1,487,275	\$ 1,265,840
TOTAL SPECIAL REVENUE FUNDS		<u>\$ 20,176,960</u>	<u>\$ 22,070,295</u>	<u>\$ 21,087,013</u>	<u>\$ 20,887,774</u>	<u>\$ 20,552,211</u>
<u>CAPITAL PROJECT FUND</u>						
VARIOUS REVENUE						
	Bond Proceeds	\$ 13,559,000	\$ 4,406,500	\$ 2,132,370	\$ 2,132,370	\$ 2,090,393
	Charges & Fees	185,000	28,700	156,000	155,450	237,900
	Grants	75,000	175,000	438,500	438,500	525,000
TOTAL CAPITAL PROJECTS		<u>\$ 13,819,000</u>	<u>\$ 4,610,200</u>	<u>\$ 2,726,870</u>	<u>\$ 2,726,320</u>	<u>\$ 2,853,293</u>
<u>ENTERPRISE FUNDS</u>						
AIRPORT PUBLIC CHARGES FOR SERVICES						
46340-571	Advertising	\$ 3,600	\$ 4,058	\$ 5,000	\$ 4,200	\$ 5,000
46340-572	Air Terminal	104,977	110,701	109,589	110,000	108,724
46340-573	FAA	12,160	12,160	12,160	12,160	12,160
46340-574	FBO	123,239	129,387	128,739	128,739	128,839
46340-575	Fuel Flowage	100,000	115,783	100,000	110,000	107,500
46340-576	Hangars	105,363	118,322	121,726	125,000	133,436
46340-577	Landing	43,960	43,439	43,000	43,000	44,700
46340-578	Parking	140,000	150,455	140,000	160,000	155,000
46340-579	Rental Cars	72,000	92,638	81,000	90,000	90,000
46340-580	Restaurant	24,000	23,468	38,500	22,000	22,360
46340-581	Tie Downs	144	144	144	144	144
46340-582	PFC Fees	100,000	88,720	95,245	90,000	89,995
46340-583	Utility Revenues	5,500	8,216	6,000	7,000	7,000
46340-584	Land Lease Revenues	8,700	17,305	24,400	26,500	27,000
	Advertising Grant	-	-	-	-	150,000
46340-601	Other Revenue	10,000	63,431	35,000	32,000	30,000
00-47330	Chippewa County Contrib	123,961	126,440	127,704	127,704	127,704

REVENUES

	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimated</u>	<u>2015 Approved</u>
Total Airport	\$ 977,604	\$ 1,104,667	\$ 1,068,207	\$ 1,088,447	\$ 1,239,562
HIGHWAY					
INTERGOVERNMENT GRANTS AND AIDS					
00-43531 State Transportation Aid	\$ 1,905,358	\$ 2,191,162	\$ 2,493,857	\$ 2,493,857	\$ 2,867,582
00-43533 Highway Aid - CHIP	485,000	99,723	315,000	816,412	130,000
00-43534 State Aid - CHIP/Admin	5,856	5,856	5,800	5,800	-
Total Intergovernment Grants & Aids	<u>\$ 2,396,214</u>	<u>\$ 2,296,741</u>	<u>\$ 2,814,657</u>	<u>\$ 3,316,069</u>	<u>\$ 2,997,582</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES					
00-45301 Incidental Labor Revenues	\$ 1,575,000	\$ 1,614,502	\$ 1,517,000	\$ 1,517,000	\$ 1,770,000
00-45302 Machinery & Equipment	3,200,000	3,206,729	3,340,000	3,330,000	4,145,000
31-47231 STHE - Maintenance	1,006,715	1,007,647	1,140,400	1,142,740	1,220,200
31-47232 STHS - Snow & Ice Control	711,540	1,192,587	725,200	998,125	801,000
31-47238 STHS - Road & Bridge Construction	80,000	144,481	80,000	122,550	80,000
31-47239 STHS - Salt Storage	3,431	11,288	10,000	3,897	4,000
31-47244 STHS - Records & Reports	109,500	114,069	114,500	120,000	120,000
31-47240/43 STHS - Other	179,317	186,515	196,200	199,318	201,000
31-47300 Other Local Governments	265,773	373,212	252,120	264,140	236,205
31-47344 Local Gov't Recds/Rpts	13,500	17,920	13,500	13,000	13,000
31-47400 Local Departments	185,089	274,897	240,910	82,137	46,125
31-47444 Local Departments Records & Reports	3,000	17,363	3,000	2,000	2,000
Total Intergovernmental Charges for Service	<u>\$ 7,332,865</u>	<u>\$ 8,161,210</u>	<u>\$ 7,632,830</u>	<u>\$ 7,794,907</u>	<u>\$ 8,638,530</u>
OTHER REVENUE					
31-48321 Cell Tower Lease	\$ 35,970	\$ 35,970	\$ 35,970	\$ 35,970	\$ 35,970
Misc. - Other	387,674	720,127	1,860,860	1,030,860	445,907
Vehicle Registration Fees	-	-	-	-	-
Bond Proceeds/Landfill	3,325,000	3,303,773	8,835,000	9,264,666	6,675,000
Total Other Revenue	<u>\$ 3,748,644</u>	<u>\$ 4,059,870</u>	<u>\$ 10,731,830</u>	<u>\$ 10,331,496</u>	<u>\$ 7,156,877</u>
TOTAL HIGHWAY DEPARTMENT	<u>\$ 13,477,723</u>	<u>\$ 14,517,821</u>	<u>\$ 21,179,317</u>	<u>\$ 21,442,472</u>	<u>\$ 18,792,989</u>
TOTAL ENTERPRISE FUND REVENUE	<u>\$ 14,455,327</u>	<u>\$ 15,622,488</u>	<u>\$ 22,247,524</u>	<u>\$ 22,530,919</u>	<u>\$ 20,032,551</u>

REVENUES

	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimated</u>	<u>2015 Approved</u>
<u>INTERNAL SERVICE FUNDS</u>					
00-47430 Transportation Revenue-Fleet Car	\$ 32,200	\$ 40,606	\$ 42,000	\$ 46,000	\$ -
00-48310 Gain on Sale of Assets-Fleet Car	\$ 1,200	\$ -	\$ 2,000	\$ -	\$ -
TOTAL FLEET CAR REVENUE	<u>\$ 32,200</u>	<u>\$ 40,606</u>	<u>\$ 44,000</u>	<u>\$ 46,000</u>	<u>\$ -</u>
SELF INSURANCE FUND CHARGES	<u>\$ 744,500</u>	<u>\$ 901,402</u>	<u>\$ 827,912</u>	<u>\$ 837,033</u>	<u>\$ 939,411</u>
TOTAL INTERNAL SERVICES FUND	<u>\$ 776,700</u>	<u>\$ 942,008</u>	<u>\$ 871,912</u>	<u>\$ 883,033</u>	<u>\$ 939,411</u>
TOTAL REVENUES	<u>\$ 70,154,439</u>	<u>\$ 64,338,445</u>	<u>\$ 68,075,772</u>	<u>\$ 68,682,743</u>	<u>\$ 66,040,200</u>

Non-Lapsing Funds Approved-2015

General Fund General	\$	703,013
IDA Funds-Economic Development Agencies		100,500
UW-Extension		11,805
ADRC		29,845
Debt Service (2014 Premium)		140,570
Capital Projects		75,000
Airport		366,252
Highway		1,354,528
Self-Insurance Fund		561,632
		<hr/>
Total Non-Lapsing Funds Applied	\$	<u><u>3,343,145</u></u>