

EAU CLAIRE COUNTY BOARD OF SUPERVISORS

2008-2010

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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 2009 Eau Claire County budget as adopted by the Eau Claire County Board on November 13, 2008. The adopted budget addresses program and service needs of county citizens based upon the framework of the County's adopted mission statement, strategic plan elements and program priorities.

The preliminary 2009 budget analysis prepared in the spring of 2008 estimated an operations funding gap in excess of \$1.5 million and the need to finance the second year of major capital improvements for county road and bridge infrastructure projects. In May of 2008, the Finance & Budget Committee established guidelines for the 2009 budget process. The 2009 budget process was very similar to the 2008 budget process - in order to meet the state levy limit and balance the 2009 budget, the Committee's budget guidelines required all departments and outside agencies to submit a 2009 budget proposal that had no increase in the levy cost above the 2008 adopted levy. Departments & agencies could also submit requests for additional levy funding for continuing or new programs. Program priorities, measurable outcomes and prevention based initiatives were major themes included in the Committee's budget guidelines. The guidelines were shared with all county board members, county staff and outside agencies. The Finance & Budget Committee again provided opportunities for public input in the budget process - three public listening sessions were conducted at: the Town of Washington Town Hall, Augusta City Hall and LE Phillips Library in Eau Claire, and the annual online survey on program priorities was placed on the county's website. The County Administrator provided recommendations to meet the anticipated state levy cap. The Finance & Budget Committee then met with all departments and community agencies, reviewed and modified those recommendations and presented a proposed 2008 budget to the County Board. On November 12, the County Board conducted its public hearing on the proposed 2009 budget that many county citizens attended and addressed the Board. This was followed by County Board budget deliberations and adoption of the 2009 county budget on November 13, 2008.

The adopted 2009 budget continues to provide funding for core service areas historically provided by the county. In order to adopt a balanced budget for 2009, the County Board included some program and service modifications and resource reductions within departments. Community agencies are funded at the same level as in 2008, with slight increases for a few specific agencies. Funding initiated in past years for effective justice strategies and programs with a strong prevention component is continued within the 2009 budget. And funding is appropriated in 2009 for new initiatives that will benefit overall county operation efficiencies, including a budget analyst position and a programmer/analyst position. The County's 2009 budget includes the designation of a fund for managing risk areas within county operations, such as mental health placements, alternate care costs, and expert witness fees for jury trials. The County Board also approved an increase in the contingency fund to \$315,418, with \$200,000 allocated specifically for the funding of approved new or enhanced effective justice system strategies during 2009.

The 2009 adopted county budget includes a significant reduction in overall expenditures vs. the adopted 2008 budget. Decreased expenditures in two major areas comprise this reduction: no further anticipated expenditures in 2009 for the county's major capital building program and the implementation of long term care resulting in a shift of responsibilities and expenditures from the county to the private sector. Despite those major expenditure reductions, the County, as with most other local units of government in Wisconsin and elsewhere, continually faces challenging budget management issues. Most operational revenue streams for 2009 and beyond are relatively flat or showing signs of instability and weakness, while at the same time operational costs are being driven upward by factors beyond the control of the county board. Nearly 30% of all county revenues are state aids or federal aids allocated through the state. The overall uncertainty in the economy has impacted state revenue streams and in response, the adopted 2009 county budget includes no increases in state shared

revenues, circuit court grants, community aids or youth aids.

As shown in the attached table below, the 2009 County Budget includes total expenditures of \$81,856,556, a reduction of 19.8 % from the 2008 total county expenditures of \$102,094,216. The county property tax levy increased by 1.72% in 2009, from \$23,102,839 in 2008 to \$23,500,160 for 2009. The resultant 2009 county levy rate is \$3.549/\$1000 of equalized value, a slight reduction from the 2008 rate of \$3.619/\$1000 of equalized value. Growth in total countywide equalized value was 3.66% (Tax Incremental Districts out), and growth in equalized value due to new construction was 1.974%. Current levy controls allow the county property tax levy to increase by the greater of 2% or the growth in equalized value due to new construction.

	EXPENDITURES	TAX LEVY	TAX RATE
2008	\$102,094,216	\$23,102,839	\$3.617
2009	\$81,856,556	\$23,500,160	\$3.549
Percent Change	-19.8%	+1.72%	-1.88%

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 2009 county levy rate of \$1.23 per thousand dollars of equalized value versus the county levy rate without the application of sales tax revenue.

Future budget fiscal challenges will persist as similar economic and fiscal conditions continue. State levy limits are expected to continue into the foreseeable future. The State of Wisconsin constantly struggles with budget crises and current funding allocation levels of state aids to local governments will continue to be at risk. Health insurance cost containment is an ongoing challenge. Underfunded and unfunded state mandates remain while requests for county services increase and taxpayers continue to demand greater accountability for public expenditures. The most significant challenge for Eau Claire County in this fiscal climate is to find the optimum balance for prioritized county supported programs and services and the ability to fund those programs.

The Eau Claire County Board of Supervisors, Department Heads, staff, governing committees, county citizens and the Finance & Budget Committee all deserve recognition for their respective roles in the development of the 2009 Eau Claire County Budget.

Respectfully,

J. Thomas McCarty
County Administrator
December 2, 2008

SUMMARY OF KEY ELEMENTS - ADOPTED 2009 BUDGET

REVENUE HIGHLIGHTS

PROPERTY TAX LEVY

The adopted 2009 county property tax levy for operations includes an increase of 2.0%, or \$397,321, from \$19,814,032 in 2008 to \$20,211,353 in 2009. In addition, the 2009 budget includes a steady debt service levy amount of just over \$4.77 million. Therefore the total adopted 2009 county property tax levy is \$23,500,160, compared to \$23,102,839 in 2008 or an increase of 1.72% in overall county property tax levy for all operations and debt service. Correspondingly, the county's levy rate decreased by 1.88% from \$3.617/\$1000 of equalized value in 2008 to \$3.549/\$1000 of equalized value in 2009. For the past three years, state law has limited increases in the local government property tax levy to greater of two percent or the percentage increase in equalized value due to new construction. Increases in debt service due to issuance of new debt (borrowing) by the local unit of government were excluded from the levy cap.

EQUALIZED VALUE

Eau Claire County's equalized value (Tax Incremental Districts out) grew by 3.66% in 2008, from \$6,387,935,700 to \$6,621,889,460. New construction growth comprised slightly more than half of the total growth in countywide equalized value at 1.984%. Utilizing the statutory limits in effect for the previous three years, local units of government may only increase levies by the greater of 2% or the growth in equalized value due to new construction, excluding debt service increases. As a result, the adopted 2009 budget includes an increase of \$397,321 in the property tax levy for increased costs of operations. Based upon the 2009 equalized value, every \$66,219 adjustment to the County levy results in a one-cent mill rate adjustment, whether an increase or decrease.

COUNTY SALES TAX REVENUE

The half-percent county sales tax ordinance was effective January 1, 1999 in Eau Claire County. Recent UW-Extension county sales tax estimates have been revised and the projected sales tax yield is \$7.91 million for Eau Claire County in 2008. The adopted 2008 budget projected sales tax revenue of \$8.175 million and current projections indicate the actual 2008 collection may be short of the budgeted amount. UW-Extension estimates that the county sales tax will generate \$7.987 million for 2009. Based upon the UW-Extension estimate, actual collection experience over the past eight years and year to date collections, the adopted budget includes \$8.175 million in sales tax revenue for Eau Claire County for 2009. The County Board continues the county's initial approach to utilization of the sales tax revenue - 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 2009 county operating budget would exceed the levy limit by \$760,595 excluding debt service payments. Application of sales tax revenue of \$760,595 for operational costs, plus an

additional \$7,414,405 applied directly to reduce the levy rate, results in an adopted levy rate of \$3.549/\$1000 of equalized valuation - a 25.7% reduction in what the county property tax levy rate would be (\$4.78/\$1000) without the application of sales tax revenue.

PROJECTED REVENUES / GENERAL FUND

During the 2009 budget preparation process, all fees and charges have been reviewed and other non-levy sources of revenue have been analyzed resulting in changes to some of the county's fee structures. Therefore, the County's projected 2009 general fund revenues are \$21,623,946 compared to \$21,367,793 anticipated for 2008, an increase of \$256,153. In 2009, revenue from county sales tax and interest on investments is anticipated to be flat, and is therefore budgeted at the same amounts as 2008.

In the adopted 2009 county budget, state shared revenue, youth aids, community aids and circuit court grants are projected to remain frozen at 2008 levels. General Transportation Aids are projected to increase slightly. Frozen funding levels or reductions in other state and federal aids for 2009 continue to follow the recent pattern - reduced program funding from the state and federal partners, while county costs to operate mandated programs increase, forcing county boards to fund the revenue gap through increases in non-property tax levy sources or program and service modifications including reductions in services. The revenue graphs on following pages show the percentage share of county revenues by source. Detailed revenue projections for all programs are included in the Revenue section of this budget book.

GENERAL FUND BALANCE / APPLIED SURPLUS

Eau Claire County's working capital for 2009 has been established at \$2,700,000, the same amount as 2008. The audited undesignated general fund balance on December 31, 2007 was \$3,411,800. Unanticipated net shortfalls of \$422,000 in the 2008 budget combined with an allocation of \$819,000 of undesignated fund balance for the 2009 budget and designation of an additional \$200,000 for risk factors leaves just under \$2,000,000 as the estimated undesignated fund balance at December 31, 2008 to cover any 2009 operational shortfalls and other potential unanticipated events in 2009. By comparison \$695,000 of undesignated general fund balance was allocated for the 2008 budget. The contingency fund has been appropriated at \$315,418 in the adopted 2009 county budget, compared to \$126,284 in 2008. The large increase represents an additional \$200,000 allocated specifically for funding of new or enhanced effective justice system strategies as reviewed and recommended by the Criminal Justice Collaborating Council and approved by the County Board.

MAJOR EXPENSE HIGHLIGHTS

COMPOSITION OF EXPENDITURES

The overall Eau Claire County expenditure amount in the adopted 2009 county budget is \$81,856,556 or 19.8% lower than the 2008 total expenditures of \$102,094,216. The decrease in overall county expenditures from 2008 to 2009 is most significantly due to a \$10.8 million decrease in the capital projects budget and a \$12.6 million reduction in the human services department relating to restructuring of long-term care at the state level. Wages and benefits of staff comprise approximately 44% of total county expenditures and increased from \$34.83 million in 2008 to \$35.89 million in 2009, an increase of \$1.06 million or 3.0%. Without staff reductions due to the long-term care restructuring and other reductions, this increase would have been \$1.57 million, or 4.5%. As noted below, long-term debt repayments will remain steady at \$4.77 million.

CAPITAL PROJECTS/CAPITAL OUTLAY

Capital projects and capital outlay requests are detailed in the Capital Projects section of the budget book, including a comprehensive five-year 2009-2013 Capital Improvement Plan. The 2009 Capital Projects Summary includes notes regarding the revenue source to fund specific 2009 requests. Large capital project expenditures approved in 2009 include \$2.77 million for year two of a three year accelerated county highway bridge and road construction schedule. The total 2009 operational levy appropriation for county general capital projects is \$199,775, slightly lower than the 2008 allocation of \$229,805. The balance of the funds required for the approved 2009 capital projects are from issuance of short-term borrowing through the State Trust Fund, application of fund balances, fees, grants and state aids.

DEBT STRUCTURE

The current net general county levy for long-term debt purposes for 2008 is \$4,773,841 and is scheduled to be slightly less at \$4,771,172 in 2009. The initial general obligation bond borrowing of \$25 million for the County Jail & Courthouse Building Project occurred in 2008. The debt service payments for the 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. Due to the delay of the project, subsequent borrowing phases will not occur in 2009. Therefore, additional debt service for repayment of short term borrowing utilizing state trust loans in 2009 will allow the total county debt service to remain steady in 2009 vs. 2008. Short term borrowing in the amount of \$2.77 million for highway projects and \$646,000 for general county capital projects is included in the 2009 adopted budget. Lease revenues through 2023 are repaying airport fund debt. Detailed repayment schedules for current and future county levy debt service are included in the Debt Service section of the budget book.

EMPLOYEE POSITION CHANGES

Consistent with the current county code process for requests for new or modified positions, the adopted 2009 county budget included a number of position changes. Those changes include: the addition of seven new positions equaling 7.0 FTE (Full-Time Equivalent) positions, the reduction of fourteen positions equaling 13.75 FTE positions and a modification of two positions. The 7.0 FTE new positions have a levy cost of approximately \$141,870 in 2009. Other funding sources for the positions include grant and Medicaid funds, new fees or collections and the reallocation of existing resources.

The changed positions are as follows:

New Positions

- Finance: create / 1.0 FTE Budget Analyst position effective July 1, 2009;
- Highway: create / 1.0 FTE Highway Laborer position effective January 1, 2009;
- Human Services: create / 1.0 FTE Financial & Employment Planner position effective January 1, 2009;
 - create / 1.0 FTE Social Work I/II/III Birth to 3 position effective January 1, 2009;
 - create / 1.0 FTE Family Services AODA Case Manager position effective January 1, 2009;
 - create / 1.0 FTE Adult Services AODA Case Manager position effective January 1, 2009;
- Information Systems:
 - create / 1.0 FTE Network Analyst position effective April 1, 2009;

Modified Positions

- Human Services: -modify funding source / 1.0 FTE Account Clerk 2 position effective January 1, 2009;
 - increase / current .5 FTE SW I/II/III position to 1.0 FTE effective January 1, 2009.

Deleted Positions

- Highway: delete / 2.0 FTE Night Watchman positions effective December 31, 2008;
- Human Services: Positions Deleted Due to Long Term Care Implementation:
 - delete / 1.0 FTE Social Work I/II/III position effective December 31, 2008;
 - delete / 1.0 FTE Quality Assurance Specialist position effective December 31, 2008;
 - delete / 1.0 FTE Case Manager I/II/III position effective January 2, 2009;
 - delete / 1.0 FTE Social Work I/II/III position effective January 2, 2009;
 - delete / 1.0 FTE Social Work I/II/III position effective January 31, 2009;
 - delete / 1.0 FTE Social Work I/II/III position effective February 28, 2009;
 - delete / 1.0 FTE Social Work I/II/III position effective March 31, 2009;
 - delete / 1.0 FTE Social Work Supervisor position effective April 30, 2009;
 - delete / 1.0 FTE Account Clerk 3 position effective May 31, 2009;
- Sheriff: delete / 1.0 FTE Cook position effective December 31, 2008;
 - delete / 0.75 FTE Fleet Assistant position effective December 31, 2008;
 - delete / 1.0 FTE Bailiff position effective April 1, 2009.

FUTURE BUDGET CHALLENGES AND LONG TERM BUDGET ISSUES

Long term future budget strategies should be reviewed and considered by the County Board on an annual basis. Fiscal decisions made for the 2009 budget will impact future budgets as well. Revenue levy caps on local governments, reductions in state aids to local government, continued unfunded or underfunded state mandates, contract and labor cost increases (particularly health insurance costs), plus the demand for more services will all be factors to address for the future. The development of solutions to these structural elements is the challenge for the county board and staff. Analysis and implementation of best practices, accountability in program/service delivery (do outcomes meet established goals), changes in state/county relationships that provide county boards with more flexibility and collaboration with other local governments are key themes that need to be considered in the future. The Finance & Budget Committee recommends that the following long-term budget items be considered in future budgets; they are not included as specific 2009 budget recommendations due to the long-term nature of the process or analysis required or the inability of the county board to unilaterally implement changes.

- Annually review the County Board adopted strategic plans and identified initiatives. Incorporate review of Clear Vision Eau Claire plan elements in annual strategic plan review. Report progress and suggestions for change through Committees to the county board as identified in the issues and timelines section of the county strategic plan. Use strategic plan elements to guide priorities, implement best practices, accountability elements and reallocate existing resources to meet fiscal challenges.
- County workforce cost increases is a major driver of increased expenditures for the county. Use all future budget and labor negotiations processes to align labor costs with ability to pay:
 - Continue current labor/management discussions to develop strategies to reduce health insurance increases.
 - Negotiate labor costs on the basis of total labor cost including all wages and benefits; use allowable levy increase indicator (percent increase in new construction) as total allowable labor cost increase
 - Cap county contribution to employee share of Wisconsin Retirement System funds at 2008 levels
 - Consider vesting period for WRS contribution for new employees
 - Review potential of reduced work week hours
 - Consider early retirement window with incentives to reduce staff costs
- Continue Jail and Courthouse Building Program process; utilize recommendations of Special Committee to Resolve Jail Space and Site Needs to align design, timing, phasing and budgetary impacts of infrastructure improvements and resultant operational costs over next 3-5 year and for long-term campus master plan.
- Review and analyze potential for shared services/functional consolidation between departments as a means to increase operational efficiency and reduce overhead and inventory costs. (E.g. Highway and Parks & Forest; Planning & Development and Register of Deeds; Finance and County Treasurer; Child Support Agency and Corporation Counsel; Department of Administration for internal service provider depts., etc.) As part of long term facilities infrastructure planning and construction consider restructuring office suites for operating

efficiency gains such as combined receptionist space.

- Review county operations to ensure full cost recovery through fees where appropriate.
- Continue current practice of critical review of levy appropriations to community agencies, consider priorities and appropriate funding level for community agencies and strategies to reach appropriate funding level, including recognition that the county may eventually reduce or eliminate such funding.
- Consider collaboration, shared service provision and consolidation of public (county, municipal and other local governments) functions and services including: law enforcement; planning, zoning and inspection services; highway/public works; elections; assessment; human resources; labor negotiations; land records; management; safety and risk management; facilities and fleet management; parks and recreation; winter road/parking lot maintenance.
- Review and support options for positive outcomes and economies of scale related to regional economic development functions and activities; find common goals and collaborations to foster single regional economic development agency such as Momentum West.
- Review all state mandates; provide minimum level of service to meet mandate that protects public health and safety.
- Develop strategic plan to restructure Exposition Center operations: consider non-for-profit status, leasing of property to private operator, long term infrastructure needs, etc. Operate as enterprise fund – generate sufficient revenues to offset operational costs. Reduce county levy support of operation costs. County to retain ownership.
- Collaboration on major policy issues: Long-Term Care Reform, Mental Health Crisis issues, Alternatives to Incarceration, Juvenile Justice System Improvements, Prescription Drug Recycling, etc. Efforts and strategies to maintain and increase community collaboration to address these issues to critical. Consider more extensive use of evidence-based best practices, reallocation of existing resources and grants as means to initiate innovative pilot programs to address future needs.
- Consider private operation of county campground facilities – county retains ownership – structure contracts to generate revenue.
- Evaluate long-term strategy for support of county law library – thoroughly consider all options available.

BUDGET SUMMARY

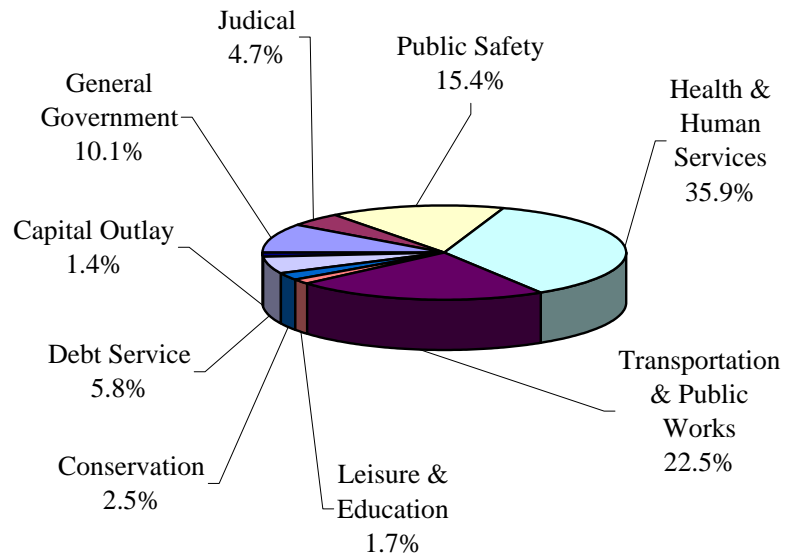
	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Estimate</u>	<u>2009 Approved</u>
General Government	\$7,322,291	\$7,353,695	\$7,804,856	\$8,228,726
Judicial	3,350,469	3,609,693	3,702,550	3,885,567
Public Safety	11,586,646	11,599,465	12,057,135	12,607,514
Health & Social Services	40,577,773	40,167,705	40,027,790	29,350,865
Transportation & Public Works	14,328,598	15,012,078	18,824,234	18,419,143
Leisure & Education	1,451,763	1,442,083	1,541,082	1,382,447
Conservation & Economic Development	1,880,196	1,795,289	1,934,084	2,055,245
Debt Service	1,501,118	1,760,788	4,798,173	4,771,172
Capital Projects	<u>858,170</u>	<u>999,376</u>	<u>4,540,620</u>	<u>1,155,877</u>
Total Expenditures	\$82,857,024	\$83,740,172	\$95,230,524	\$81,856,556
Revenues	(53,621,798)	(54,601,283)	(57,382,271)	(48,600,738)
County Sales Tax	<u>(7,880,891)</u>	<u>(7,960,276)</u>	<u>(8,175,000)</u>	<u>(8,175,000)</u>
Net Expenditures (Revenue)	\$21,354,335	\$21,178,613	\$ 29,673,253	\$25,080,818
Non-Lapsing Fund Balance Applied				(761,658)
General Fund Balance Applied				<u>(819,000)</u>

Approved Tax Levy

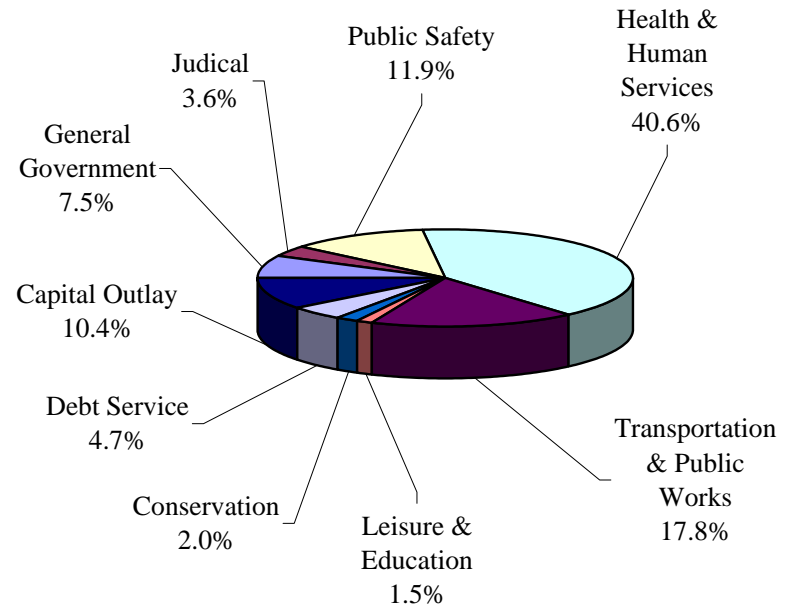
\$23,500,160

\$3.549
Per Thousand

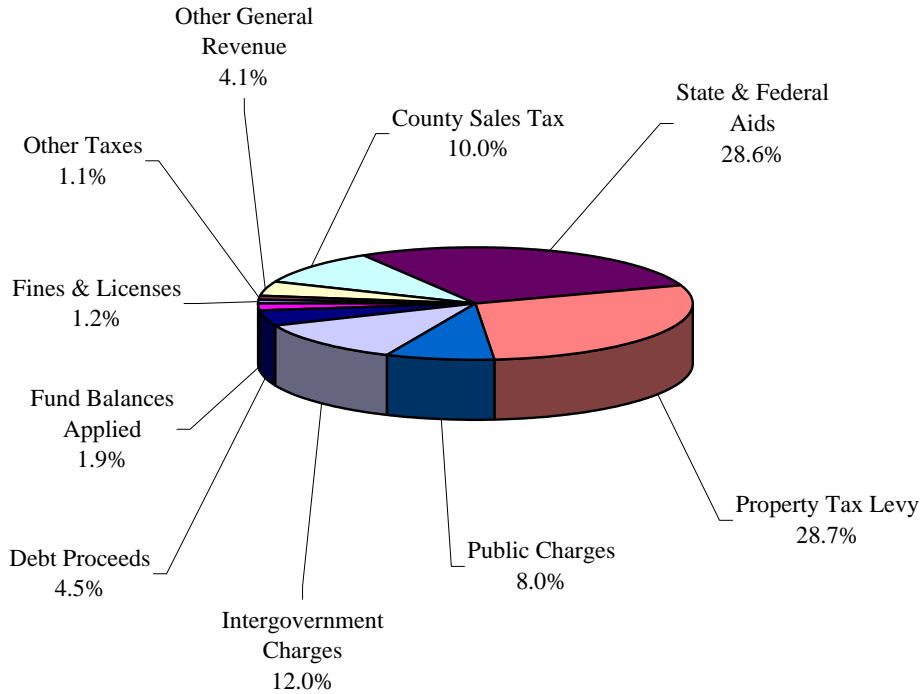
Eau Claire County 2009 Approved Expenditures



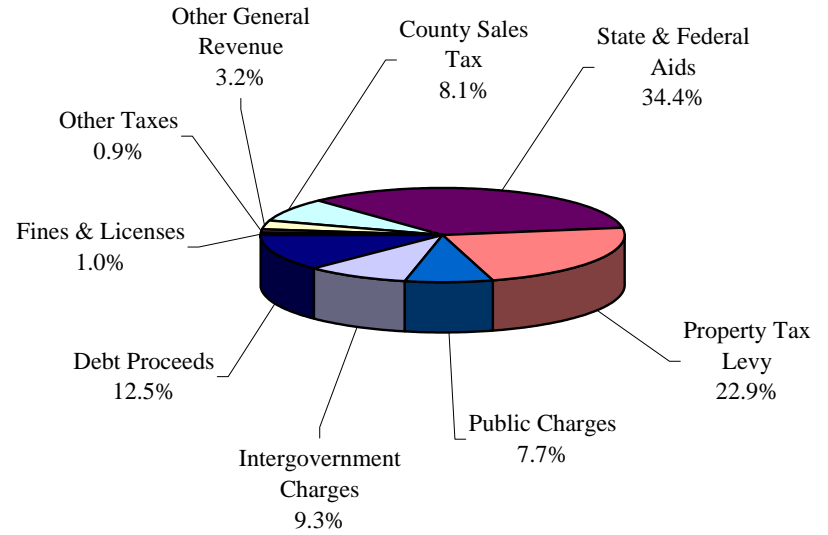
Eau Claire County 2008 Approved Expenditures



Eau Claire County 2009 Approved Revenues



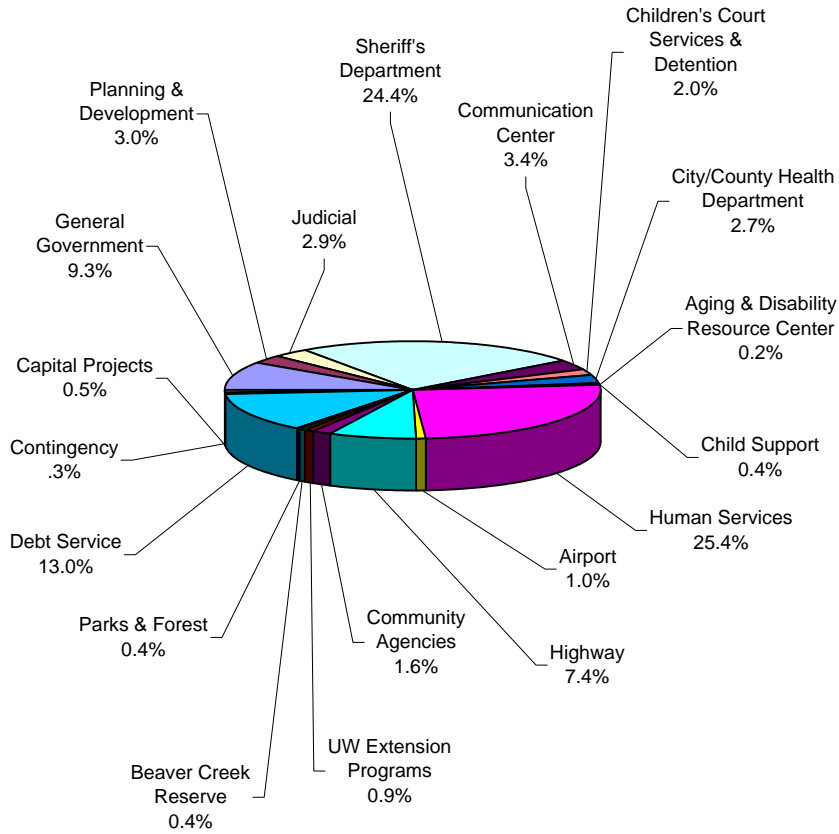
Eau Claire County 2008 Approved Revenues



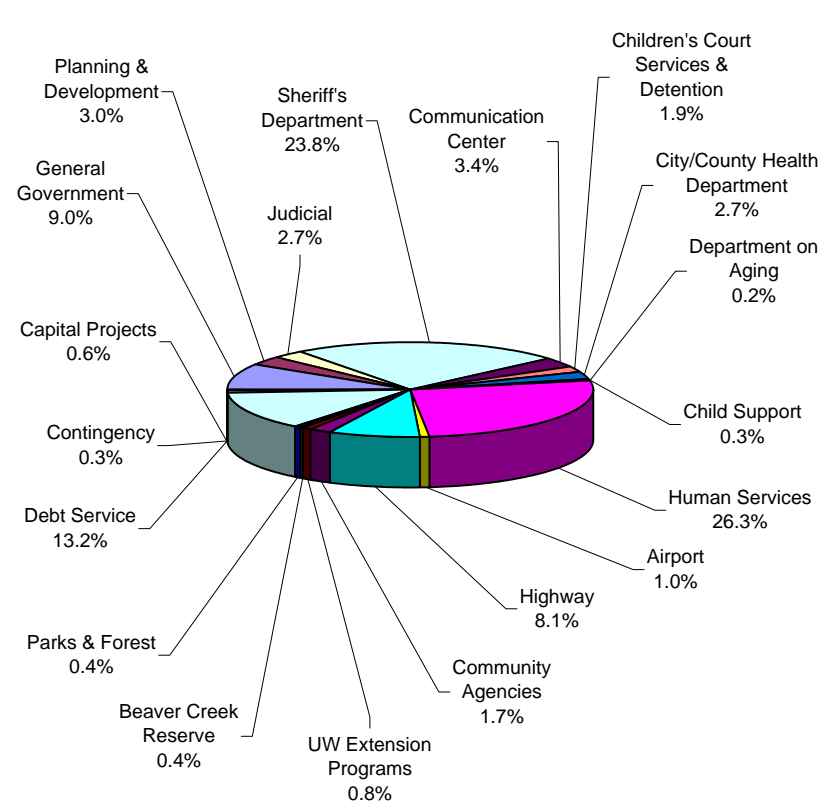
Eau Claire County Departmental Budgets and Tax Levy

	2009	2009	Fund	2009	2008
	<u>Approved</u>	<u>Approved</u>	<u>Balances</u>	<u>Approved</u>	<u>Approved</u>
	<u>Expenditures</u>	<u>Revenues</u>	<u>Applied</u>	<u>Tax Levy</u>	<u>Tax Levy</u>
General Government	\$ 7,160,617	\$ 2,424,515	\$ 1,302,795	\$ 3,433,307	\$ 3,251,913
Planning & Development	4,234,908	2,964,598	178,863	1,091,447	1,081,449
Judicial	3,100,767	2,040,822	-	1,059,945	988,566
Sheriff's Department	10,170,106	1,193,440	-	8,976,666	8,571,839
Communication Center	1,263,240	-	-	1,263,240	1,227,740
Children's Court Services & Detention	1,469,226	716,553	-	752,673	674,541
City/County Health Department	1,002,300	-	-	1,002,300	980,100
Child Support	1,092,260	954,706	-	137,554	117,756
Aging & Disability Resource Center	2,227,959	2,146,975	-	80,984	80,984
Human Services	24,438,215	15,119,126	-	9,319,089	9,477,600
Airport	1,315,587	957,787	-	357,800	350,784
Highway	15,819,372	13,084,172	-	2,735,200	2,907,200
Community Agencies	757,573	77,500	75,000	605,073	628,621
U W Extension Programs	444,010	130,800	-	313,210	298,705
Beaver Creek Reserve	162,000	-	-	162,000	158,715
Parks & Forest	955,949	778,854	24,000	153,095	153,095
Capital Projects-General	1,155,877	956,102	-	199,775	229,805
Debt Service - General	4,771,172	-	-	4,771,172	4,773,841
Contingency Fund	315,418	-	-	315,418	126,284
State Shared General Revenue	-	3,170,350	-	(3,170,350)	(3,173,124)
County Sales Tax	-	8,175,000	-	(8,175,000)	(8,175,000)
Other General Revenue	-	1,884,438	-	(1,884,438)	(1,628,575)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	<u>\$ 81,856,556</u>	<u>\$ 56,775,738</u>	<u>\$ 1,580,658</u>	<u>\$ 23,500,160</u>	<u>\$ 23,102,839</u>

**Eau Claire County Dept Budgets & Tax Levy
2009 Approved Tax Levy - \$23,500,160**



**Eau Claire County Dept Budgets & Tax Levy
2008 Approved Tax Levy - \$23,102,839**



Eau Claire County
Comparative Statement of County Tax Rates and Levies

Levy Year	Budget Year	Equalized Valuation	County Tax Levy	County Equalized Mill Rate	General Fund Applied Surplus	Applied Sales Tax
2003	2004	\$5,138,944,500	\$16,723,526	\$3.254	\$317,765	\$7,050,000
2004	2005	\$5,494,274,000	\$18,015,071	\$3.279	\$450,000	\$7,600,000
2005	2006	\$5,805,899,200	\$18,706,748	\$3.222	\$687,361	\$7,950,000
2006	2007	\$6,119,159,400	\$19,385,823	\$3.168	\$694,951	\$8,010,000
2007	2008	\$6,387,935,700	\$23,102,839	\$3.617	\$695,000	\$8,175,000
2008	2009	\$6,621,889,400	\$23,500,160	\$3.549	\$819,000	\$8,175,000

Equalized Mill Rate Summary:

Operations & Existing Debt Service

Additional Debt Service Levy:

Jail/Courthouse Project

Accelerated Highway Construction

General Projects

2008 County Board Approved	2007 County Board Approved
\$ 2.943	\$ 3.151
0.501	0.428
0.074	0.024
0.031	0.014
\$ 3.549	\$ 3.617

ALLOCATION OF THE COUNTY SALES TAX

<u>Estimated Collection</u>		<u>Proposed Property Tax Reduction</u>	
Budgeted for 2008	\$8,175,000	2009 Property Tax Levy	\$31,675,160
Estimate for 2008	\$8,175,000	2009 Operating Levy Portion	\$26,903,988
Budgeted for 2009	\$8,175,000	2009 State Levy Limit	\$26,143,393
Project 25% Paid By Non-Residents (Full Year)	\$2,043,750	Operating Excess Over Levy Limit	\$760,595
		Sales Tax Applied	
		Fund Excess Operating Levy	\$760,595
		Balance To Reduce The General Tax Levy	<u>\$7,414,405</u>
		Total Sales Tax Applied	\$8,175,000
		Tax Levy After Sales Tax Applied	<u><u>\$23,500,160</u></u>

2008 Mill Rate Without Sales Tax \$4.78 / 1,000 Equalized Value (2007 Rate = \$4.90)
 2008 Mill Rate With Sales Tax \$3.55 / 1,000 Equalized Value (2007 Rate = \$3.62)

Net Rate Reduction \$1.23 / 1000

County Tax On:	<u>\$116,000 Home</u>	<u>\$120,000 Home</u>	<u>Increase in 2009</u>
	<u>2008</u>	<u>2009</u>	
Without Sales Tax	\$568	\$574	\$6
With Sales Tax	<u>\$420</u>	<u>\$426</u>	<u>\$6</u>
Property Tax Savings	\$148	\$148	\$0

EAU CLAIRE COUNTY DEPARTMENT BUDGET/TAX LEVY COMPARISON FOR 2008 AND 2009

Department	2008 Budget				2009 Eau Claire County Budget					
	Board Approved	Static Levy Budget			Requested Addbacks	Administrator Addbacks	Finance & Budget Addbacks	Finance & Budget Levy Recommendation	County Board Approved Levy	
	2008 Net Tax Levy	Expenditures	Other Revenue	Tax Levy						
Administration	\$ 254,617	\$ 255,417	\$ 800	\$ 254,617	\$ 14,070	\$ 14,070	\$ 14,070	\$ 268,687	\$ 268,687	
Airport	350,784	1,395,496	1,037,696	\$ 357,800	-	-	-	357,800	357,800	
Beaver Creek	158,715	162,000	-	\$ 162,000	-	-	-	162,000	162,000	
Child Support	117,756	1,032,451	914,937	\$ 117,514	20,040	20,040	20,040	137,554	137,554	
Children Court Svcs	674,544	1,449,226	716,553	\$ 732,673	25,134	20,000	20,000	752,673	752,673	
Clerk of Courts	331,449	1,411,826	1,080,377	\$ 331,449	-	-	-	331,449	331,449	
Corporation Counsel	446,420	698,940	252,520	\$ 446,420	17,000	17,000	17,000	463,420	463,420	
County Board	130,388	130,388	-	\$ 130,388	-	-	-	130,388	130,388	
County Clerk	227,563	241,510	44,830	\$ 196,680	-	-	-	196,680	196,680	
Circuit Court	138,120	776,520	642,110	\$ 134,410	75,000	50,000	64,500	198,910	198,910	
Dept on Aging (ADRC)	80,984	2,227,959	2,146,975	\$ 80,984	-	-	-	80,984	80,984	
District Attorney	439,603	715,008	275,405	\$ 439,603	5,995	5,995	5,995	445,598	445,598	
Finance	512,733	617,733	105,000	\$ 512,733	28,050	28,050	39,000	551,733	551,733	
Health Dept-City/Co	980,100	980,100	-	\$ 980,100	22,200	22,200	22,200	1,002,300	1,002,300	
Highway	2,907,200	15,919,371	13,012,171	\$ 2,907,200	-	(150,000)	(172,000)	2,735,200	2,735,200	
Human Resources	344,146	344,146	-	\$ 344,146	64,199	20,865	20,865	365,011	365,011	
Human Services	9,477,600	24,642,101	15,248,609	\$ 9,393,492	559,366	-	(74,403)	9,319,089	9,319,089	
Information Systems	825,356	873,248	47,950	\$ 825,298	177,934	153,589	153,589	978,887	978,887	
Maintenance	834,953	1,619,953	785,000	\$ 834,953	66,231	31,231	31,231	866,184	866,184	
Parks & Forest	153,095	955,883	802,788	\$ 153,095	-	-	-	153,095	177,095	
Planning & Development	1,081,449	4,201,511	3,120,064	\$ 1,081,447	24,000	10,000	10,000	1,091,447	1,091,447	
Purchasing	184,640	1,497,109	1,312,469	\$ 184,640	28,375	(4,325)	9,575	194,215	194,215	
Register in Probate	79,394	121,394	42,000	\$ 79,394	4,594	4,594	4,594	83,988	83,988	
Register of Deeds	(404,811)	312,527	660,000	\$ (347,473)	-	-	-	(347,473)	(347,473)	
Sheriff	8,571,839	9,740,279	1,168,440	\$ 8,571,839	721,022	443,560	404,827	8,976,666	8,976,666	
Comm Center	1,227,740	1,227,740	-	\$ 1,227,740	35,500	35,500	35,500	1,263,240	1,263,240	
Treasurer	259,918	318,718	58,800	\$ 259,918	-	-	-	259,918	259,918	
UW Extension	306,210	433,010	126,800	\$ 306,210	40,402	7,000	7,000	313,210	313,210	
Veterans Services	157,312	170,731	13,420	\$ 157,311	22,761	12,660	16,660	173,971	173,971	
Community Agencies	628,621	779,921	151,300	628,621	92,391	(22,560)	(23,548)	605,073	605,073	
Non-departmental	160,258	243,000	116,314	\$ 126,686	-	-	-	126,686	126,686	
Contingency Fund	126,284	100,000	-	\$ 126,284	-	(26,284)	189,134	315,418	315,418	
Capital Projects	229,805	229,805	-	\$ 229,805	-	-	(30,030)	199,775	199,775	
General Revenues	(12,976,699)			(12,977,174)		(260,000)	(252,614)	(13,229,788)	(13,229,788)	
Undesignated FB Applied	(695,000)			(695,000)			(100,000)	(795,000)	(819,000)	
Debt Service	\$ 4,773,841			4,771,172				\$ 4,771,172	\$ 4,771,172	
Totals	\$ 23,102,839	\$ 75,825,021	\$ 43,883,328	\$ 23,066,975	\$ 2,044,264	\$ 433,185	\$ 433,185	\$ 23,500,160	\$ 23,500,160	
				Addbacks						
				\$ 433,185						
				2008 Tax Levy						
				\$ 23,500,160						

Eau Claire County Community Agency Funding Framework

<u>Community Agency</u>	<u>2006 Budget</u>	<u>2007 Budget</u>	<u>2008 Budget</u>	<u>2009 Request</u>	<u>2009 Administrator's Recommendation</u>	<u>2009 Finance & Budget Recommendation</u>	<u>2009 Board Approved</u>
Chippewa Valley Museum	\$ 27,515	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Paul Bunyan Camp	\$ 5,468	\$ 4,500	4,500	4,500	4,500	4,500	4,500
Civil Air Patrol	---	----	-	-	-	-	-
Indianhead Tourism	---	----					
Community TV	\$ 11,300	\$ 11,300	11,300	12,200	11,300	12,200	12,200
West Central RPC	\$ 49,299	\$ 47,345	45,732	45,632	45,632	45,632	45,632
Momentum West (Chippewa Valley)	\$ 5,468	\$ 5,000	5,000	2,500	2,500	2,500	2,500
Economic Development Corp (a)	\$ 90,923	\$ 88,535	88,000	88,000	88,000	88,000	88,000
Innovation Center	\$ 10,935	\$ 10,000	10,000	10,935	10,000	10,000	10,000
LE Phillips Senior Center (b)	\$ 49,487	\$ 28,487	30,000	30,000	30,000	30,000	30,000
Augusta Senior Center (c)	\$ 33,302	\$ 29,302	30,000	30,000	30,000	30,000	30,000
Fairchild Senior Center	\$ 1,854	---	-	-	-	-	-
Epilepsy Foundation	\$ 872	---	-	-	-	-	-
United Cerebral Palsy	\$ 4,420	---	-	-	-	-	-
Children's Service Society (d)	\$ 18,223	\$ 10,000	10,000	10,000	10,000	10,000	10,000
Bolton Refuge House (e)	\$ 45,000	\$ 15,000	22,500	30,000	22,500	25,000	25,000
Interfaith Hospitality (f)	\$ 3,564	\$ 3,000	5,000	5,000	5,000	5,000	5,000
TRY Mediation (g)	\$ 129,619	\$ 129,619	129,619	129,619	129,619	129,619	129,619
Criminal Justice Coll.Council Coordinator	\$ -	\$ -	92,920	92,920	92,920	92,920	92,920
Senior Aides Program	\$ 99,800	\$ 84,830	84,830	88,616	84,830	84,830	84,830
Lake Rehabilitation Fund	\$ -	\$ 15,000	25,000	100,000	-	-	-
Drug Court*	\$ 17,500	\$ 60,000	84,108	89,145	89,145	84,108	84,108
Restorative Justice*	\$ 20,440	\$ 78,209	31,412	32,716	31,412	32,064	32,064
Humane Association	\$ 37,524	\$ 38,650	40,000	41,200	41,200	41,200	41,200
Township Fire-Water Rescue	\$ 5,000	\$ 5,000	5,000	5,000	5,000	5,000	5,000
Total - 2008 Budget Requests	\$ 667,513	\$ 688,777	\$ 779,921	\$ 872,983	\$ 758,558	\$ 757,573	\$ 757,573
III-B Grant Funds Applied	\$ 11,800	\$ 11,800	\$ 11,800	\$ 11,800	\$ 11,800	\$ 11,800	\$ 11,800
DHS Grant Funds Applied	\$ 31,718	----	-	-	-	-	-
License Fees Applied	\$ 37,524	\$ 38,650	40,000	41,200	41,200	41,200	41,200
Fees Applied	\$ 23,500	\$ 38,500	24,500	24,500	24,500	24,500	24,500
Fund Balance Applied	\$ 112,361	\$ 75,000	75,000	75,000	75,000	75,000	75,000
NET LEVY	\$ 450,610	\$ 524,827	\$ 628,621	\$ 720,483	\$ 606,058	\$ 605,073	\$ 605,073

* Note: Total budget for Drug Court and Restorative Justice not reflected.

2009

2009

2009

		<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>Administrator's</u>	<u>Finance & Budget</u>	<u>Board</u>
		Budget	Budget	Budget	Request	Recommendation	Recommendation	Approved
(a) Economic Development Corp.	Fund Balance	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
	Levy	\$ 15,923	\$ 13,585	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
b) LE Phillips Senior Center	III-B Funds	\$ 6,000 III-B	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
	Levy	\$ 43,487	\$ 22,487	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
c) Augusta Senior Center	III-B Funds	\$ 5,800 III-B	\$ 5,800	\$ 5,800	\$ 5,800	\$ 5,800	\$ 5,800	\$ 5,800
	Levy	\$ 27,502	\$ 23,502	\$ 24,200	\$ 24,200	\$ 24,200	\$ 24,200	\$ 24,200
d) Children's Service Society	Fund Balance	\$ 1,505						
	IV-E Grant	\$ 16,718						
	Levy		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
e) Bolton Refuge House	Fund Balance	\$ 27,000						
	Eld. Abuse Gr.	\$ 15,000						
	Levy	\$ 3,000	\$ 15,000	\$ 22,500	\$ 30,000	\$ 22,500	\$ 25,000	\$ 25,000
f) Interfaith Hospitality	Fund Balance	\$ 3,564						
	Levy		\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
g) TRY Mediation	Fees	\$ 23,500	\$ 23,500	\$ 24,500	\$ 24,500	\$ 24,500	\$ 24,500	\$ 24,500
	Levy	\$ 106,119	\$ 106,119	\$ 105,119	\$ 105,119	\$ 105,119	\$ 105,119	\$ 105,119

**SECTION SUMMARY
GENERAL GOVERNMENT**

<u>Account Number</u>	<u>Department/Program</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Estimated</u>	<u>2009 Approved</u>
100-01-51110	County Board	\$ 136,540	\$ 148,512	\$ 130,388	\$ 130,350	\$ 130,388
100-01-51115	Public Access - Equip	11,300	11,082	11,300	11,300	12,200
100-05-51310	County Administrator	239,261	247,398	255,217	255,217	269,487
100-05-51930	Contingency Fund	100,000	100,000	126,284	126,284	315,418
100-06-51410	County Clerk	196,909	185,523	195,390	186,571	196,280
100-06-51420	Elections	39,256	9,256	51,660	52,780	22,830
100-06-51541	Supervisor of Assessments	200	44	200	200	200
100-06-51920	Tax Deeding	27,518	24,286	30,143	15,803	22,200
100-07-51430	Human Resources	267,261	246,796	306,521	308,342	322,996
100-07-51431	Labor Relations	2,820	6,343	15,950	14,000	23,004
100-07-51432	Personnel Training	4,652	3,701	3,200	2,500	4,725
100-07-51433	Personnel Recruitment	19,580	12,114	18,475	17,025	14,286
100-08-51440	Information Systems	702,528	703,392	769,155	769,150	932,976
100-08-51480	Records	83,410	89,278	92,201	92,201	93,861
100-09-51450	Central Duplicating	102,600	94,021	114,604	101,613	107,921
100-09-51460	Central Mail	20,977	24,119	23,675	23,675	24,092
100-09-51470	Courier	9,379	-	-	-	-
100-09-51475	Ann Street Duplex	6,049	4,531	2,500	2,000	-
703-09-51942	Risk Management	76,439	77,920	79,218	79,200	79,343
100-09-51550	Purchasing	223,115	234,840	237,995	247,438	249,277
	Health Insurance Adjustments	-	-	50,000	50,000	(210,000)
100-10-51510	Finance	540,977	560,319	573,233	570,750	614,233
100-10-51434	Employee Lounge	11,000	8,229	11,000	10,000	11,000
100-10-51570	Independent Auditing	39,295	43,610	39,500	41,600	42,500
100-10-51910	Uncollectible Taxes	4,000	4,800	5,000	5,000	5,000
100-10-51950	Insurance	49,250	51,550	52,000	52,000	54,000
100-10-51971	County Wide Svc on Machines	8,000	6,800	8,000	7,800	8,000
703-09-51980	Workers Comp Self Ins Fund	709,908	737,450	750,496	748,640	921,925
100-11-51560	County Treasurer	327,842	321,468	317,418	317,737	318,718
100-13-51640	Corporation Counsel	413,180	415,422	475,420	475,420	491,720
100-14-51710	Register of Deeds	305,808	267,099	318,189	307,878	312,527
100-15-51740	Land Records Fund - Resurvey	227,900	140,245	88,565	85,120	88,482
100-15-51810	Regional Planning & Commission	49,299	47,345	45,732	45,732	45,632
100-15-51820	Planning & Development	905,436	1,084,035	1,068,464	1,038,031	1,051,321
100-15-51821	Land Use Appeals Board	2,125	1,667	1,350	575	1,000
100-16-51940	Courthouse Maintenance/Ag Center	1,458,477	1,440,500	1,632,953	1,612,924	1,651,184
	Total General Government	<u>\$ 7,322,291</u>	<u>\$ 7,353,695</u>	<u>\$ 7,901,396</u>	<u>\$ 7,804,856</u>	<u>\$ 8,228,726</u>

**SECTION SUMMARY
JUDICIAL**

Account Number	Department/Program	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved
100-02-51210	Circuit Court	\$ 575,150	\$ 617,187	\$ 574,480	\$ 591,500	\$ 591,020
100-02-51211	Court Atty Fees	221,356	281,897	191,000	269,950	250,000
100-02-51212	Restorative Justice	20,000	23,902	31,412	31,412	32,064
100-02-51220	Clerk of Courts	1,202,450	1,259,241	1,366,449	1,330,025	1,411,826
100-02-51221	T R Y	129,619	129,619	129,619	129,619	129,619
100-03-51230	Register in Probate	107,332	113,469	121,394	121,394	126,888
100-04-51260	Juvenile Division	474,340	437,317	484,726	508,765	529,197
100-04-51261	Juvenile - Foster Home	1,400	1,250	1,000	750	1,000
100-12-51610	District Attorney	412,172	504,810	444,907	436,840	462,093
100-12-51611	DA - Victim Witness	114,700	134,416	139,531	139,520	140,680
100-12-51612	DA - VW/Crisis	40,350	40,388	41,726	41,506	44,679
100-12-51613	Deferred Prosc. Grant	51,600	66,197	71,354	70,349	73,581
	Criminal Justice Collaborating Council Coord.	-	-	92,920	30,920	92,920
	Total Judicial	<u>\$ 3,350,469</u>	<u>\$ 3,609,693</u>	<u>\$ 3,690,518</u>	<u>\$ 3,702,550</u>	<u>\$ 3,885,567</u>

**SECTION SUMMARY
PUBLIC SAFETY**

<u>Account Number</u>	<u>Department/Program</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Estimated</u>	<u>2009 Approved</u>
100-05-51270	Medical Examiner	\$ 156,630	\$ 160,271	\$ 161,020	\$ 159,520	\$ 165,000
100-15-52410	Emergency Government	89,354	97,590	90,757	90,757	92,728
100-15-52420	EMS Council	13,475	13,002	13,000	13,000	13,000
100-15-52530	L E Phillips CPR Program	18,100	12,981	15,650	15,650	15,650
100-15-52610	Emergency Govt - EPCRA	36,470	35,618	33,270	33,370	36,361
100-15-52612	Hazard Mitigation Grant	22,437	2,500	-	-	-
100-17-52100	Sheriff/Admin. Services	549,222	562,166	596,447	580,431	576,401
100-17-52102	D A R E	37,304	31,366	37,111	35,447	37,266
100-17-52110	Detective & Process Servers	1,008,303	1,038,729	1,076,519	1,057,962	1,112,115
100-17-52111	Prison Transports	120,241	95,563	121,102	107,340	109,008
100-17-52115	Shooting Range	36,354	15,334	16,893	18,985	19,603
100-17-52118	S W A T	40,429	65,257	53,930	54,718	54,354
100-17-52120	Traffic Patrol	2,219,649	2,255,227	2,257,930	2,373,080	2,469,181
100-17-52120	Traffic Patrol - Intox Driver Prog.	96,090	88,600	96,090	96,090	96,090
100-17-52122	K-9 Unit	-	45,029	35,585	35,585	35,585
100-17-52130	Communication Center	1,114,640	1,082,639	1,245,220	1,245,220	1,280,720
100-17-52150	Recruit Training	30,988	26,556	40,559	36,040	37,609
100-17-52510	Jail	4,803,442	4,800,708	5,058,825	4,853,668	5,167,693
100-17-52511	Electronic Monitoring	-	18,090	56,694	60,222	61,929
209-04-52710	Juvenile Jail Fund	796,573	751,443	829,362	826,839	851,429
212-17-52170	Anti-Drug Grant Fund	396,945	400,796	350,033	363,211	375,792
	Total Public Safety	<u>\$ 11,586,646</u>	<u>\$ 11,599,465</u>	<u>\$ 12,185,997</u>	<u>\$ 12,057,135</u>	<u>\$ 12,607,514</u>

**SECTION SUMMARY
HEALTH AND SOCIAL SERVICES**

<u>Account Number</u>	<u>Name</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Estimated</u>	<u>2009 Approved</u>
100-04-55250	Juvenile Shelter Facility	\$ 135,900	\$ 50,208	\$ 87,600	\$ 87,600	\$ 87,600
100-10-54100	Health Department	935,100	943,700	980,100	980,100	1,002,300
100-10-54101	Water Rescue/Contracted Svcs	5,000	5,000	5,000	5,000	5,000
100-10-54710	Humane Association	37,524	38,650	40,000	40,000	41,200
100-10-55000	Senior Aides	99,800	84,830	84,830	84,830	84,830
100-19-55400	Child Support Program	1,021,630	999,084	977,724	1,007,851	1,092,260
100-20-55500	Veterans Services	158,000	160,168	170,732	170,732	187,393
215-42-55000	ADRC Programs	463,428	485,845	1,028,058	632,862	1,051,988
215-42-55630	Nutrition - Congregate Meals	694,947	836,739	924,715	916,632	1,175,971
	Senior Centers	-	-	60,000	60,000	60,000
205-51-55010	Human Serv - Admin	877,474	924,894	1,000,221	948,901	987,281
205-52-55011	Human Serv - Management	1,480,397	1,353,949	1,455,769	1,331,078	1,376,705
205-52-55012	Human Serv - Kinship	37,842	7,935	31,299	790	18,691
205-52-55013	Human Serv - LIHEAP	60,183	45,528	95,245	52,812	68,639
205-52-55014	Human Serv - Child Care	98,008	126,079	213,424	132,424	141,045
205-52-55015	Human Serv - Adult Support Unit/DD	872,107	955,801	1,041,257	1,018,753	752,019
205-52-55016	Human Serv - IM/W2	1,442,502	1,554,509	1,661,842	1,624,928	1,840,217
205-52-55017	Human Serv - Juvenile Justice Youth	945,975	757,292	792,665	688,340	746,859
205-52-55018	Human Serv - Intensive Supervision	247,187	232,637	340,054	217,530	205,680
205-52-55019	Human Serv - Marty	36,500	-	-	-	-
205-52-55020	Human Serv - Child Protect. Serv.	1,316,421	1,372,200	1,398,404	1,526,686	1,555,143
205-52-55021	Human Serv - Job Center	172,183	195,382	194,846	191,526	198,104
205-52-55022	Human Serv - Verification Spec	113,803	103,093	65,357	108,217	116,990
205-52-55023	Human Serv - IM Regional Train	127,557	-	-	-	-
205-52-55024	Human Serv - CSP	1,343,838	1,217,811	1,405,388	1,243,357	1,427,612
205-52-55025	Human Serv - Childrens MH	245,282	280,415	395,212	313,663	420,515
205-52-55026	Human Serv - Elderly	367,307	351,256	322,605	304,597	306,748
205-52-55027	Human Serv - AODA	85,288	80,774	110,397	85,153	180,383
205-52-55028	Human Serv - Mental Health	400,194	409,928	415,266	415,629	388,039
205-52-55029	Human Serv - CWLS	78,723	113,925	-	-	-
205-00-00000	Human Serv - Contracted Serv	26,296,723	26,044,076	25,725,070	25,336,652	13,382,936
205-59-55076	Human Serv - Burial - SSI	41,200	65,919	47,000	63,047	63,120
205-59-55076	Human Serv - Burial - MA	84,750	95,198	110,000	173,395	142,000
205-59-55082	General Relief	3,785	3,433	7,000	3,708	7,000
205-59-55083	Refugee Relief	9,619	-	1,000	-	-
205-59-55085	Human Serv - Energy Assist.	72,235	99,021	51,597	74,497	51,597
205-66-54325	Shelter Care/Comm Prevention	40,361	-	-	-	-
205-66-54359	Clubhouse - LSS	25,000	25,000	25,000	25,000	25,000
205-59-55087	AFDC Homeless Assist.	104,000	119,426	120,000	124,000	120,000
	Bolton, Interfaith, CSS	-	28,000	37,500	37,500	40,000
Total Health & Social Services		\$ 40,577,773	\$ 40,167,705	\$ 41,422,178	\$ 40,027,790	\$ 29,350,865

**SECTION SUMMARY
TRANSPORTATION AND PUBLIC WORKS**

Account Number	Department/Program	2006 Actual	2007 Actual	2007 Budget	2007 Estimated	2008 Approved
602-34-53610	Airport	\$ 1,252,598	\$ 1,461,944	\$ 1,198,354	\$ 1,078,778	\$ 1,315,587
701-31-53300	Highway	11,998,635	12,427,466	15,781,982	16,554,099	15,819,372
702-09-53630	Automobile Fleet	87,217	61,803	90,471	88,490	93,551
211-15-54885	Recycling	962,778	1,033,295	1,116,532	1,078,372	1,161,363
100-15-54886	Clean Sweep	<u>27,370</u>	<u>27,570</u>	<u>27,570</u>	<u>24,495</u>	<u>29,270</u>
Total Transportation & Public Works		<u>\$ 14,328,598</u>	<u>\$ 15,012,078</u>	<u>\$ 18,214,909</u>	<u>\$ 18,824,234</u>	<u>\$ 18,419,143</u>

**SECTION SUMMARY
LEISURE AND EDUCATION**

Account Number	Department/Program	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved
100-10-56120	Chippewa Valley Museum	\$ 27,521	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
100-10-56115	Paul Bunyan Camp	5,468	4,500	4,500	4,500	4,500
100-21-56130	Beaver Creek Reserve	313,779	319,514	325,605	325,600	162,000
100-21-56140	Fairs & Exhibits	17,039	17,940	18,134	18,435	31,228
100-21-56141	4-H Programs	22,100	22,253	17,675	19,800	113,534
100-21-56150	Expo Center	105,850	111,882	102,918	112,205	118,941
100-21-56700	University Extension Programs	252,186	272,045	282,213	294,500	180,307
100-22-56440	County Snowmobile Trails	45,325	24,573	44,625	44,625	45,125
100-22-56441	ATV Trails	10,865	1,992	10,865	10,865	10,978
100-22-56500	Parks Administration	220,604	231,240	249,401	249,400	253,117
100-22-56510	Parks - General	206,483	195,365	218,191	216,000	213,003
100-22-56510	Tower Ridge Trails	9,833	6,129	7,262	7,260	6,970
100-22-56511	Coon Forks Park	67,513	67,157	65,280	65,280	70,939
100-22-56512	Harstad Park	1,641	1,502	1,761	1,760	1,585
100-22-56513	Big Falls Park	7,348	8,138	7,693	7,690	8,526
100-22-56514	Lake Altoona Park	74,131	72,655	75,704	75,700	72,044
100-22-56515	Lake Eau Claire	62,089	59,511	61,722	61,720	63,908
100-22-56516	Phillips Park	378	-	142	142	142
100-22-56517	Lowes Creek Park	1,610	687	600	600	600
Total Leisure and Education		\$ 1,451,763	\$ 1,442,083	\$ 1,519,291	\$ 1,541,082	\$ 1,382,447

SECTION SUMMARY
CONSERVATION AND ECONOMIC ENVIRONMENT

Account Number	Department/Program	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved
100-15-51840	Industrial Development	\$ 90,923	\$ 88,535	\$ 88,000	\$ 88,000	\$ 88,000
100-15-51850	Innovation Center	10,935	10,000	10,000	10,000	10,000
100-15-51860	Momentum Chippewa Valley	5,468	5,000	5,000	5,000	2,500
100-15-57410	Land Conservation	373,497	361,228	517,256	474,977	494,953
100-15-57415	Lake Rehabilitation	48,000	19,031	25,000	25,000	-
100-15-57610	Housing Authority	235,880	234,989	253,770	247,775	287,155
100-15-57610	Housing Auth HUD Voucher Prog	790,718	767,064	767,640	752,132	805,625
100-22-57110	County Forest	172,315	180,642	196,486	195,000	202,984
100-22-57310	County Game Management	5,228	476	5,228	5,200	-
100-22-57131	State Aid Forest Roads	5,497	5,574	6,028	6,000	6,028
207-15-57410	Land Conserv. - Water Shed Proj	<u>141,735</u>	<u>122,750</u>	<u>122,330</u>	<u>125,000</u>	<u>158,000</u>
Total Conservation and Economic Environment		<u>\$ 1,880,196</u>	<u>\$ 1,795,289</u>	<u>\$ 1,996,738</u>	<u>\$ 1,934,084</u>	<u>\$ 2,055,245</u>

EAU CLAIRE COUNTY LONG-TERM DEBT

<u>2009 Payments</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Airport - Buildings & Remodeling	\$ 59,592	\$ 62,447	\$ 122,039
Highway-Construction & Improvements	\$ 295,000	\$ 88,263	\$ 383,263
General County-Jail/Courthouse Project	<u>\$ 2,360,000</u>	<u>\$ 957,250</u>	<u>\$ 3,317,250</u>
 Total Existing Debt Service	 <u>\$ 2,714,592</u>	 <u>\$ 1,107,960</u>	 <u>\$ 3,822,552</u>
 Proposed 2009 Borrowing:			
Airport Terminal/Parking Project	\$ 99,713	\$ 51,190	\$ 150,903
Highway Construction	\$ 643,160	\$ 79,173	\$ 722,333
Health Dept Prior Service Refunding	\$ 1,893	\$ 9,246	\$ 11,139
General Projects	<u>\$ 316,177</u>	<u>\$ 21,010</u>	<u>\$ 337,187</u>
 Total	 <u>\$ 3,775,535</u>	 <u>\$ 1,268,579</u>	 <u>\$ 5,044,114</u>
 <u>Debt Funding w/Proposed Borrowing</u>			
2008 Tax Levy - General		\$ 4,771,172	
2008 Tax Levy/Fees - Airport		<u>\$ 272,942</u>	
 Total		 <u>\$ 5,044,114</u>	
 <u>Debt Funding for Existing Debt</u>			
2008 Tax Levy - General		\$ 3,700,513	
2008 Tax Levy/Fees - Airport		<u>\$ 122,039</u>	
		<u>\$ 3,822,552</u>	

**EAU CLAIRE COUNTY LONG-TERM DEBT
TOTAL OUTSTANDING \$26,879,239 - 12/31/08**

AMOUNTS DUE--EXISTING DEBT

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2009	2,714,592	1,107,960	3,822,552
2010	2,010,217	1,019,654	3,029,871
2011-2039	<u>22,154,430</u>	<u>13,087,234</u>	<u>35,241,664</u>
Totals	\$ 26,879,239	\$ 15,214,848	\$ 42,094,087

FUNDING SOURCES

<u>AIRPORT FUNDS</u>	<u>GENERAL TAX LEVY</u>
122,039	3,700,513
109,909	2,919,962
<u>1,937,350</u>	<u>33,304,314</u>
\$ 2,169,298	\$ 39,924,789

Total of Funding Sources \$ 42,094,087

AMOUNTS DUE INCLUDING PROPOSED 2009 BORROWING

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2009	3,775,535	1,268,579	5,044,114
2010	3,913,558	1,122,254	5,035,812
2011-2039	<u>23,629,069</u>	<u>13,142,134</u>	<u>36,771,203</u>
Totals	\$ 31,318,162	\$ 15,532,967	\$ 46,851,129

FUNDING SOURCES

<u>AIRPORT FUNDS</u>	<u>GENERAL TAX LEVY</u>
272,942	\$ 4,771,172
260,812	\$ 4,775,000
<u>955,892</u>	<u>\$ 35,815,311</u>
\$ 1,489,646	\$ 45,361,483

Total of Funding Sources \$ 46,851,129

Capital Project Requests-2009 Summary

	<u>Funding</u>	<u>Amount Requested</u>	<u>Administrator Recommendation</u>	<u>Finance & Budget</u>	<u>County Board Approved</u>
Administration					
Courthouse/Jail Space Study					
Property purchases					
Courthouse Second Floor Security	Debt Proceeds		267,000	267,000	267,000
Administration Subtotal		\$ -			
Beaver Creek Reserve					
Reroof Pine Cabin-Asphalt (Steel \$6,480)	Levy	\$ 2,600	2,600	2,600	2,600
Reshingle log office-Asphalt	Levy	\$ 1,600	1,600	1,600	1,600
Sealcoat NC Drive, Parking Lots	Levy	\$ 5,600	5,600	5,600	5,600
Recarpet Cedar Lodge	Levy	\$ 2,200	2,200	2,200	2,200
Recarpet Observatory (net of donations)	Levy	\$ 1,800	1,800	1,800	1,800
Replace 4x4 Utility Vehicle	Levy	\$ 6,000	-	-	-
Tunnel drainage repair	Levy	\$ 10,000	-	-	-
Beaver Creek Reserve Subtotals		\$ 29,800	\$ 13,800	\$ 13,800	\$ 13,800
UW-Extension					
Expo Ctr - Replace water heaters	Levy	\$ 5,000	5,000	5,000	5,000
Expo Ctr - Grounds lighting	Levy	\$ 12,800	-	-	-
Expo Ctr - Parking lot/Rd Maint	Levy	\$ 5,400	5,400	5,400	5,400
Expo Ctr - Bleachers	Levy	\$ 11,000	-	-	-
Expo Ctr - Floor Maint equipment	Levy	\$ 6,675	-	-	-
Expo Ctr - Campground Site Enhancement	Levy	\$ 7,900	-	-	-
UW-Extension Subtotals		\$ 48,775	\$ 10,400	\$ 10,400	\$ 10,400
Highway					
	Funding Summarized				
Reconstruct Hwy D (1.96 miles)	Below	\$ 377,280	\$ 377,280	\$ 377,280	\$ 377,280
Reconstruct Hwy I/J (2.64 miles)		\$ 508,170	\$ 508,170	\$ 508,170	\$ 508,170
Reconstruct Hwy H (3.97 miles)		\$ 470,400	\$ 470,400	\$ 470,400	\$ 470,400
Reconstruct Hwy J (5.25 miles)		\$ 1,015,100	\$ 1,015,100	\$ 1,015,100	\$ 1,015,100
Reconstruct Hwy V (2.97 miles)		\$ 571,700	\$ 571,700	\$ 571,700	\$ 571,700
Reconstruct Hwy G (2.71 miles)		\$ 521,600	\$ 521,600	\$ 521,600	\$ 521,600

Capital Project Requests-2009 Summary

	<u>Funding</u>	<u>Amount Requested</u>	<u>Administrator Recommendation</u>	<u>Finance & Budget</u>	<u>County Board Approved</u>
Bridge Construction Hwy II (Washington)		\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Bridge Construction Hwy G (Bridge Creek)		\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Bridge Construction Hwy ND		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Bridge Construction Hwy I (Washington)		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Brush Chipper (1)	Replacement Fds	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000
Skid Steer (1)	Replacement Fds	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Replacement Dump Truck, Quad Axle (1)	Replacement Fds	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000
Replacement Dump Trucks, Tandems (2)	Replacement Fds	\$ 267,000	\$ 267,000	\$ 267,000	\$ 267,000
Highway Subtotals		\$ 4,204,250	\$ 4,204,250	\$ 4,204,250	\$ 4,204,250
Information Services					
PC Replacements (General)	Debt/Levy	\$ 78,890	\$ 73,590	\$ 73,590	\$ 73,590
Network Projects	Levy	\$ 22,700	\$ 18,700	\$ 18,700	\$ 18,700
Website Upgrade	Fund Balance	\$ 9,660	\$ 9,660	\$ 9,660	\$ 9,661
Sheriff Projects	Debt	\$ 119,932	\$ 119,932	\$ 119,932	\$ 119,932
ACS Project	Debt	\$ 101,500	\$ 101,500	\$ 101,500	\$ 101,501
Other Dept Projects	Levy	\$ 38,150	\$ 37,300	\$ 37,300	\$ 37,300
DHS PC Replacements	Levy	\$ 52,375	\$ 33,825	\$ 33,825	\$ 33,825
DHS Projects (Genesys)	Debt	\$ 142,950	\$ 142,950	\$ 142,950	\$ 142,951
Information Services Subtotals		\$ 566,157	\$ 537,457	\$ 537,457	\$ 537,460
Maintenance					
Roof Replacement-Courthouse (phased)	Debt	\$ 30,000	30,000	30,000	30,000
Seal Coat Parking Lot (Oxford)	Levy	\$ 9,270	9,270	9,270	9,270
Upgrade Metesys (HVAC Automation)	Levy	\$ 9,320	-	-	-
Bobcat Purchase	Levy	\$ 17,000	-	-	-
Maintenance Subtotals		\$ 65,590	\$ 39,270	\$ 39,270	\$ 39,270

Capital Project Requests-2009 Summary

	<u>Funding</u>	<u>Amount Requested</u>	<u>Administrator Recommendation</u>	<u>Finance & Budget</u>	<u>County Board Approved</u>
Parks & Forest					
Dam Repairs (Altoona, EC, Coon Fork)	Debt	\$ 26,730	26,730	26,730	26,730
Dump truck replacement	Debt	\$ 59,280	-	-	-
Replace 1996 4x4 pickup truck	Levy	\$ 18,000	-	-	-
Replace 1999 pickup truck	Levy	\$ 12,900	12,900	12,900	12,900
Outdoor wood furnace for shop	Levy	\$ 23,350	23,350	23,350	23,350
Replace 1997 4x4 pickup truck	Levy	\$ 16,120	-	-	-
Used Skid steer loader	Levy	\$ 13,760	-	-	-
Parks & Forest Subtotals		\$ 170,140	\$ 62,980	\$ 62,980	\$ 62,980
Planning & Development					
Replace 2000 4x4	Levy	\$ 35,000	25,000	25,000	25,000
Replace 2001 Pickup Truck	Levy	\$ 20,000	-	-	-
Planning & Development Subtotals		\$ 55,000	\$ 25,000	\$ 25,000	\$ 25,000
Purchasing					
Fleet car replacements (2)	Fees	\$ 25,000	25,000	25,000	25,000
Sheriff					
Vehicle Replacements	Debt	\$ 158,500	\$ 158,500	\$ 158,500	\$ 158,500
Emergency lighting (Vehicles)	Levy	9,000	9,000	9,000	9,000
Traffic radar (Vehicles)	Levy	7,500	7,500	-	7,470
Jail-Control panel replacements	Levy	26,430	-	-	-
Video Mgmt Systems (Vehicles)	Levy	20,000	-	-	-
Rifle Program	Levy	14,970	-	-	-
Global Positioning Systems (Vehicles)	Levy	1,350	-	-	-
Total Station	Levy	13,260	-	-	-
Night Vision System	Levy	5,450	-	-	-
Tactical Vests (SWAT)	Levy	7,470	-	7,470	-
Tasers	Levy	6,480	-	-	-
Sheriff Subtotals		\$ 270,410	\$ 175,000	\$ 174,970	\$ 174,970
Totals		\$ 5,435,122	\$ 5,360,157	\$ 5,360,127	\$ 5,360,130

Capital Project Requests-2009 Summary

<u>Funding Sources</u>	<u>Funding</u>	<u>Amount Requested</u>	<u>Administrator Recommendation</u>	<u>Finance & Budget</u>	<u>County Board Approved</u>
	2008				
\$ 229,805	General Levy	\$ 500,460	\$ 229,805	\$ 199,775	\$ 199,775
376,145	Bonds (Gen)	687,782	\$ 616,472	\$ 646,472	\$ 646,472
10,000,000	Bonds-Building Prog	-	\$ 267,000	\$ 267,000	\$ 267,000
-	Fund Balance	9,660	\$ 9,660	\$ 9,660	\$ 9,660
-	Donated Mtls.	-			
23,260	Fees	25,000	\$ 25,000	\$ 25,000	\$ 25,000
30,000	Grants	7,970	\$ 7,970	\$ 7,970	\$ 7,970
<u>\$ 10,659,210</u>	General Subtotal	<u>\$ 1,230,872</u>	<u>\$ 1,155,907</u>	<u>\$ 1,155,877</u>	<u>\$ 1,155,877</u>
\$ 1,000,000	Highway Levy	\$ 667,950	\$ 667,950	\$ 667,950	\$ 667,950
934,320	Hwy Equip Fd	495,000	495,000	495,000	495,000
31,290	Fund Balance	-	-	-	-
2,870,820	Bonds (Hwy)	2,720,740	2,720,740	2,720,740	2,720,740
25,090	Add'l Reg Fee	-	-	-	-
200,000	Landfill Fees	175,000	175,000	175,000	175,000
516,420	State Aids (Hwy)	145,560	145,560	145,560	145,560
<u>\$ 5,577,940</u>	Highway Subtotal	<u>\$ 4,204,250</u>	<u>\$ 4,204,250</u>	<u>\$ 4,204,250</u>	<u>\$ 4,204,250</u>
<u>\$ 16,237,150</u>	TOTALS	<u>\$ 5,435,122</u>	<u>\$ 5,360,157</u>	<u>\$ 5,360,127</u>	<u>\$ 5,360,127</u>

Capital Projects Summary 2009-2013

	2009	2010	2011	2012	2013	Totals
Administration						
Courthouse/Jail Space Study						\$ -
Property purchases						\$ -
Administration Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beaver Creek Reserve						
Reroof Pine Cabin-Asphalt (Steel \$6,480)	\$ 2,600					\$ 2,600
Reshingle log office-Asphalt	\$ 1,600					\$ 1,600
Sealcoat NC Drive, Parking Lots	\$ 5,600					\$ 5,600
Recarpet Cedar Lodge	\$ 2,200					\$ 2,200
Recarpet Observatory (net of donations)	\$ 1,800					\$ 1,800
Replace 4x4 Utility Vehicle	\$ 6,000					\$ 6,000
Tunnel drainage repair	\$ 10,000					\$ 10,000
Reshingling Projects		\$ 7,400	\$ 2,600	\$ 2,600	\$ 28,000	\$ 40,600
Replace Carpeting		\$ 11,500		\$ 11,500	\$ 4,200	\$ 27,200
Vehicle Replacements			\$ 22,000			\$ 22,000
Sealcoating Projects			\$ 4,000			\$ 4,000
Maintenance Equipment				\$ 3,000		\$ 3,000
Beaver Creek Reserve Subtotals	\$ 29,800	\$ 18,900	\$ 28,600	\$ 17,100	\$ 32,200	\$ 126,600
UW-Extension						
Expo Ctr - Replace water heaters	\$ 5,000					\$ 5,000
Expo Ctr - Grounds lighting	\$ 12,800					\$ 12,800
Expo Ctr - Parking lot/Rd Maint	\$ 5,400	\$ 5,400		\$ 5,400		\$ 16,200
Expo Ctr - Bleachers	\$ 11,000					\$ 11,000
Expo Ctr - Floor Maint equipment	\$ 6,675					\$ 6,675
Expo Ctr - Campground Site Enhancement	\$ 7,900					\$ 7,900
Expo Ctr - Campground Expansion		\$ 17,900				\$ 17,900
Expo Ctr - Tile Floor Replacement		\$ 10,000				\$ 10,000
UW-Extension Subtotals	\$ 48,775	\$ 33,300	\$ -	\$ 5,400	\$ -	\$ 87,475

Capital Projects Summary 2009-2013

	2009	2010	2011	2012	2013	Totals
Highway						
Reconstruct Hwy D (1.96 miles)	\$ 377,280					\$ 377,280
Reconstruct Hwy I/J (2.64 miles)	\$ 508,170					\$ 508,170
Reconstruct Hwy H (3.97 miles)	\$ 470,400					\$ 470,400
Reconstruct Hwy J (5.25 miles)	\$ 1,015,100					\$ 1,015,100
Reconstruct Hwy V (2.97 miles)	\$ 571,700					\$ 571,700
Reconstruct Hwy G (2.71 miles)	\$ 521,600					\$ 521,600
Bridge Construction Hwy II (Washington)	\$ 120,000					\$ 120,000
Bridge Construction Hwy G (Bridge Creek)	\$ 80,000					\$ 80,000
Bridge Construction Hwy ND	\$ 25,000					\$ 25,000
Bridge Construction Hwy I (Washington)	\$ 20,000					
Brush Chipper (1)	\$ 28,000					\$ 28,000
Skid Steer (1)	\$ 40,000					\$ 40,000
Replacement Dump Truck, Quad Axle (1)	\$ 160,000					\$ 160,000
Replacement Dump Trucks, Tandems (2)	\$ 267,000					\$ 267,000
Future Highway/Bridge Projects:						
Levy Funded		\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 2,800,000
State Funded		\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,200,000
Debt Funded		\$ 2,700,000	\$ -	\$ -	\$ -	\$ 2,700,000
Highway Subtotals	\$ 4,204,250	\$ 3,700,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 10,884,250

Capital Projects Summary 2009-2013

	2009	2010	2011	2012	2013	Totals
Information Services						
PC Replacements (General)	\$ 78,890					\$ 78,890
Network Projects	\$ 22,700					\$ 22,700
Website Upgrade	\$ 9,660					\$ 9,660
Sheriff Projects	\$ 119,932					\$ 119,932
ACS Project	\$ 101,500					\$ 101,500
Other Dept Projects	\$ 38,150					\$ 38,150
DHS PC Replacements	\$ 52,375					\$ 52,375
DHS Projects (Genesys)	\$ 142,950					\$ 142,950
Information Services Subtotals	\$ 566,157	\$ -	\$ -	\$ -	\$ -	\$ 566,157
Maintenance						
Roof Replacement-Courthouse (phased)	\$ 30,000	\$ 30,000	\$ 30,000			\$ 90,000
Seal Coat Parking Lot (Oxford)	\$ 9,270					\$ 9,270
Upgrade Metesys (HVAC Automation)	\$ 9,320					\$ 9,320
Bobcat Purchase	\$ 17,000					\$ 17,000
Maintenance Subtotals	\$ 65,590	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 125,590
Parks & Forest						
Dam Repairs (Altoona, EC, Coon Fork)	\$ 26,730					\$ 26,730
Dump truck replacement	\$ 59,280					\$ 59,280
Replace 1996 4x4 pickup truck	\$ 18,000					\$ 18,000
Replace 1999 pickup truck	\$ 12,900					\$ 12,900
Outdoor wood furnace for shop	\$ 23,350					\$ 23,350
Replace 1997 4x4 pickup truck	\$ 16,120					\$ 16,120
Used Skid steer loader	\$ 13,760					\$ 13,760
Replace 2001 pickup truck		\$ 13,980				\$ 13,980
Replace 2000 Mower		\$ 18,420				\$ 18,420
Repave Altoona Boat Landing Lot		\$ 46,200				

Capital Projects Summary 2009-2013

	2009	2010	2011	2012	2013	Totals
Replace 2000 Truck		\$ 18,630				\$ 18,630
Electricity to Harstad Park sites		\$ 52,290				
Replace 1993 trailer		\$ 18,140				\$ 18,140
Disabled pier @ Lake EC		\$ 8,740				\$ 8,740
Repave Lake Altoona beach parking lot			\$ 46,200			\$ 46,200
Replace 1993 JD Bulldozer			\$ 77,310			\$ 77,310
Replace 1995 flat-bed truck			\$ 50,230			\$ 50,230
Accessible playground-Coon Fork			\$ 47,240			\$ 47,240
Group campsite-Coon Fork			\$ 45,240			\$ 45,240
Replace Grader			\$ 91,730			\$ 91,730
Replace Lake Altoona mower				\$ 18,420		\$ 18,420
Replace 2001 JD Backhoe				\$ 63,840		\$ 63,840
Blacktop Coon Fork parking lot/driveway				\$ 25,850		\$ 25,850
Replace 2005 pickup					\$ 18,630	\$ 18,630
Replace 2006 pickup					\$ 17,470	\$ 17,470
Replace 2005 Ford mower					\$ 18,410	\$ 18,410
Replace 2007 F-350 truck					\$ 30,580	\$ 30,580
Replace New Holland Tractor					\$ 65,000	\$ 65,000
Parks & Forest Subtotals	\$ 170,140	\$ 176,400	\$ 357,950	\$ 108,110	\$ 150,090	\$ 864,200

Capital Projects Summary 2009-2013

	2009	2010	2011	2012	2013	Totals
Planning & Development						
Replace 2000 4x4	\$ 35,000					\$ 35,000
Replace 2001 Pickup Truck	\$ 20,000					\$ 20,000
Aerial photography		\$ 50,000	\$ 50,000	\$ -		\$ 100,000
Planning & Development Subtotals	\$ 55,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 155,000
Purchasing						
Fleet car replacement	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Sheriff						
Vehicle Replacements	\$ 158,500	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 858,500
Emergency lighting (Vehicles)	\$ 9,000	\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000	\$ 53,000
Video Mgmt Systems (Vehicles)	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Traffic radar (Vehicles)	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 37,500
Global Positioning Systems (Vehicles)	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350	\$ 6,750
Tasers	\$ 6,480	\$ 6,480	\$ 6,480	\$ 6,480	\$ 6,480	\$ 32,400
Total Station	\$ 13,260					\$ 13,260
Night Vision System	\$ 5,450					\$ 5,450
Tactical Vests (SWAT)	\$ 7,470					\$ 7,470
Rifle Program	\$ 14,970					\$ 14,970
Jail-Control panel replacements	\$ 26,430					\$ 26,430
Evidence Storage facility (replace 2nd Ave)		\$ 65,640	\$ -			\$ 65,640
Sheriff Subtotals	\$ 270,410	\$ 285,970	\$ 220,330	\$ 222,330	\$ 222,330	\$ 1,221,370
Totals	\$ 5,435,122	\$ 4,319,570	\$ 1,711,880	\$ 1,377,940	\$ 1,429,620	\$ 14,155,642

REVENUES

		<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Estimated</u>	<u>2009 Approved</u>
<u>GENERAL FUND</u>						
TAXES						
00-41150	Forest Crop Taxes	\$ 13,000	\$ 10,859	\$ 12,000	\$ 12,000	\$ 12,000
00-41200	County Sales Tax	7,950,000	7,960,276	8,175,000	8,175,000	8,175,000
00-41800	Interest on Delinquent Taxes	420,000	421,174	420,000	418,000	420,000
00-41810	Penalty on Delinquent Taxes	210,000	205,160	220,000	220,000	220,000
14-41230	Real Estate Transfer Fees	259,000	226,097	250,000	210,000	220,000
10-41220	Retained Sales Tax	160	218	160	200	200
	Total Taxes	<u>\$ 8,852,160</u>	<u>\$ 8,823,784</u>	<u>\$ 9,077,160</u>	<u>\$ 9,035,200</u>	<u>\$ 9,047,200</u>
INTERGOVERNMENTAL GRANTS & AIDES						
00-43410	Shared Taxes	\$ 3,186,597	\$ 3,171,468	\$ 3,173,124	\$ 3,173,124	\$ 3,170,350
02-43510	State Grant Courts	478,155	478,294	478,150	471,008	468,354
10-43562	Indirect Cost Reimbursement	85,000	106,898	85,000	87,000	90,000
10-43540	Wis Fund Sewage Systems	-	39,344	-	-	-
12-43516	District Attorney	109,442	93,317	109,380	109,380	128,105
15-43524	State Aid Emerg. Govt.	33,400	17,742	33,690	62,224	50,000
15-43527	Land Info Training Grant	300	300	300	300	300
15-43582	Soil & Water Conservation	137,000	138,640	139,150	139,150	140,000
15-43583	Lake Eau Claire Study Grant	2,500	-	5,000	-	10,000
15-43584	Planning Grant	5,334	125,120	77,000	77,000	61,381
15-43587	Wild Life Damages	15,000	20,346	75,000	40,000	35,000
15-43588	State Aid - EPCRA	25,500	7,479	25,000	25,275	24,500
17-46218	Vehicle Inspection Fees-State of WI	-	1,140	2,000	1,000	1,000
15-43590	Terrorism Grant	-	5,227	-	-	-
17-43522	Highway Safety	12,000	20,000	-	24,000	-
17-43523	Police Training	17,200	27,200	19,200	17,600	17,600
17-43524	Sheriff Mutual Aids	1,000	-	-	-	-
17-43528	Intoxicated Driver Intervention Grant	77,490	61,992	53,071	53,071	53,071
17-43619	SWAT Vests Grant	3,000	6,536	3,000	3,000	3,000
17-43701	Board of Ed - DARE	16,225	16,225	16,225	16,225	17,000
19-43561	Administration Cost Reimbursement	663,630	657,260	510,539	544,560	562,762
19-43561	Performance Based Funding	185,584	225,525	183,290	183,290	188,400
19-43561	State General Purpose Revenue	-	-	80,199	80,199	81,625
19-43561	MSL Incentives	70,000	41,641	70,000	70,000	70,000
19-43561	Genetic Test Reimbursement	2,956	4,459	4,290	-	-

REVENUES

		<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Estimated</u>	<u>2009 Approved</u>
19-43561	Special Incentive Funds	-	1,795	-	-	-
20-43650	State Aid - Vets	-	13,000	13,100	13,100	13,100
21-43571	Fairs & Exhibits	2,500	2,989	5,521	7,599	2,500
21-43573	State Postage	2,114	994	1,988	1,988	1,988
21-43578	Safety Grant	950	1,130	950	1,780	1,100
21-43579	Newsletter Fees	2,252	1,410	2,000	672	650
21-43580	Program Grants	7,000	-	9,500	-	-
21-43581	Postage Fees	500	248	500	250	300
21-43582	4H Activity Fees & Dues	3,000	3,000	3,000	3,000	3,000
21-43583	County Fair Fees	3,000	3,000	3,000	3,000	3,000
22-43571	Snow Trails	45,325	22,312	44,625	44,625	45,125
22-43572	ATV Trail Aides	10,865	25,401	10,865	10,865	10,978
22-43584	Fish & Game Resources	5,228	10,380	5,228	5,200	-
22-43586	State Aid Forest Roads	5,497	6,028	6,028	6,000	6,028
22-43587	Administration Grant	40,894	41,589	40,894	40,894	50,121
00-43619	Intergovernment Grants	114,133	119,967	120,000	120,000	120,000
	Total Intergovernmental Aids	<u>\$ 5,370,571</u>	<u>\$ 5,519,396</u>	<u>\$ 5,409,807</u>	<u>\$ 5,436,379</u>	<u>\$ 5,430,338</u>
LICENSES & PERMITS						
00-44230	Dogs & Cats	\$ 40,324	\$ 38,650	\$ 40,000	\$ 43,000	\$ 41,500
15-44400	Zoning Permits	255,000	243,487	235,935	198,900	210,500
15-44401	Mapping Fees	14,000	6,585	8,000	3,600	3,000
15-44405	Stormwater Fees	-	24,995	8,500	10,000	11,678
	Total Licenses & Permits	<u>309,324</u>	<u>313,717</u>	<u>292,435</u>	<u>255,500</u>	<u>266,678</u>
FINES & FORFEITURES						
00-45130	Parking Fees & Fines	\$ 800	\$ 1,039	\$ 800	\$ 800	\$ 800
02-45110	County Ordinance Forfeitures	220,059	250,806	250,000	255,000	250,000
02-45120	County Share State Fines	187,152	273,771	250,000	245,000	250,000
02-45125	Jail Assessment	126,568	173,023	165,000	170,000	175,000
	Total Fines & Forfeitures	<u>\$ 534,579</u>	<u>\$ 698,639</u>	<u>\$ 665,800</u>	<u>\$ 670,800</u>	<u>\$ 675,800</u>
PUBLIC CHARGES FOR SERVICES						
02-46140	Court Fees & Costs	\$ 249,472	\$ 356,670	\$ 333,000	\$ 365,000	\$ 362,000
02-46141	Attorney Fees	122,000	139,473	140,000	150,000	150,000

REVENUES

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Estimated</u>	<u>2009 Approved</u>
02-46142 County Share Occupant Drivers License	240	280	600	20	100
02-46143 Family Case Fees (TRY Mediation)	11,178	15,221	10,000	10,505	21,010
02-46143 Interpreter Reimbursement	-	-	6,000	-	-
03-46145 Probate Fees	38,000	33,705	42,000	42,000	42,000
02-46145 Video Conference Equip Revenue	1,200	2,677	800	827	1,600
02-46146 Courts Video	150	300	400	150	150
02-46147 Comunity Svc Surcharge	37,400	42,689	37,000	43,000	41,500
04-46642 Juvenile Shelter Fees	13,000	7,115	6,130	6,280	6,207
05-46250 Medical Examiner Fees	47,990	69,574	75,050	75,000	79,050
05-46251 Meeting Room Rental	500	1,030	600	600	600
06-46110 County Clerk's Fees	600	360	500	500	500
06-46113 Waivers	600	850	600	600	600
06-46114 Marriage Fees	14,500	21,060	20,930	20,930	20,930
06-46115 Assembly License Fees	600	600	800	800	800
06-46116 Marriage Fee/Counseling (TRY Mediation)	14,500	14,580	14,500	14,500	14,500
06-46119 SVRD Charges	1,900	1,900	1,900	3,200	1,900
08-46191 Data Processing Fees	32,000	33,000	36,000	36,000	47,950
11-46120/23 Treasurer's Fees	-	2,560	7,500	5,000	7,500
11-47320 Co. Treasurer Collection Services	-	42,258	50,000	49,000	52,000
12-46141 District Attorney Fees	28,000	22,205	31,000	31,000	33,300
12-46143 District Atty - Restitution	52,000	52,274	55,535	50,000	52,000
12-46142 Deferred Prosecution Fees	51,600	52,128	62,000	50,000	62,000
14-46130 Register of Deeds Fees	325,000	299,466	333,000	305,000	310,000
14-46131 Cnty Share Land Records Fee	90,000	84,784	90,000	80,000	80,000
14-46132 Land Records Feed/ Info Systems	-	21,196	20,000	20,000	20,000
14-46133 Register of Deeds - Laredo Fee	-	29,362	30,000	30,000	30,000
15-46192 Tax Roll Assmt. Supp.	2,500	2,443	2,500	2,500	2,000
15-46819 Conservation Tree Sales	19,000	16,261	19,000	15,000	15,000
15-46225 CPR Fees	10,200	15,155	16,000	16,000	15,650
17-46209 Misc. Fees - Sheriff	4,000	3,434	4,300	4,000	4,300
17-46210 Process Fees	125,000	113,418	117,000	120,000	120,000
17-46211 Sheriff Restitution	1,600	4,320	2,000	2,000	2,000
17-46212 Parking Citations	2,700	2,200	2,700	2,400	2,400
17-46213 Traffic Control	12,000	18,788	12,000	15,000	15,000
17-46214 Shooting Range Fees	1,700	1,700	1,700	1,700	1,700
17-46215 Background Check Fees	2,000	1,225	-	-	-
17-46216 Patrol Service Fees	10,000	2,588	9,000	4,500	4,500
17-46246 Electronic Monitoring	710	69	-	4,000	4,000

REVENUES

		<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Estimated</u>	<u>2009 Approved</u>
17-46240	Board of Prisoners - Huber	450,000	431,710	470,000	352,000	371,355
17-46241	Huber Sitting Fees		34,500	33,000	42,000	42,000
17-46242	Board of Prisoners - SSI	5,900	2,820	5,900	1,400	1,400
17-46243	Board of Prisoners - Other Agency	132,000	207,856	134,000	134,000	134,000
17-46244	Juvenile Detention Center Meals	32,725	25,780	32,726	36,000	36,000
17-46247	Jail Medical Collection	12,000	6,869	12,000	12,000	12,000
17-46248	Jail/Laundry Fees	4,000	2,909	4,000	4,500	4,500
17-46249	Huber Drug Testing Fees	16,000	17,379	16,000	16,000	16,000
17-46250	Jail Miscellaneous Revenue	3,500	1,977	4,000	2,000	2,000
19-46641	Genetic Test Repayment	8,000	9,364	8,750	8,750	8,750
19-46642	Child Support Applications	1,600	2,240	2,000	2,000	2,200
19-46643	Child Support/Filing Fees	400	893	900	1,100	1,200
20-46650	Veterans Fees	-	-	320	320	320
06-46117	Election Programming Rev.	690	225	300	750	600
21-46740	Expo Rent	20,000	16,890	20,600	18,000	27,000
21-46740	Expo Winter Storage Fees	14,500	15,043	14,500	15,950	14,500
21-46740	Fair Exhibitor/Vendor Fees	-	-	-	441	9,062
21-46741	4-H Programs	500	2,664	500	1,500	500
21-46741	4-H Camp Fees	6,200	8,675	6,200	9,300	9,000
21-46741	4-H & Youth Conf Fees	2,300	2,862	2,300	2,900	2,800
21-46741	Interstate Exge Trip Fee	1,200	785	1,200	475	4,900
21-46741	Citizenship Wash Focus Fees	6,200	4,536	6,200	5,125	5,000
21-46741	Community Svc Trip Fees	4,200	-	-	-	-
21-46741	School Outreach Program Grant	700	500	-	700	700
21-46742	Beaver Creek Reserve Fees	103,000	95,775	102,000	-	-
21-46744	Fairground Utilities	14,700	6,903	14,800	17,000	14,000
21-46745	Fairgrounds/Exp.Reimb./Other	10,000	6,885	7,400	5,600	7,000
21-46746	Expo Center Fees	3,200	2,701	3,700	2,500	3,000
21-46771	Reference Materials - UWE	400	366	500	300	300
21-46772	Duplicating - UWE	500	830	500	500	500
21-46773	UW Ext Area Meeting Fees	6,000	3,742	5,000	7,000	5,000
21-46774	Educational Programs - UWE	4,000	24,072	9,500	12,500	13,000
21-46920	Garden Rent	1,070	1,075	1,300	1,920	2,000
22-46720	Reservation Fees - Parks	3,000	3,740	3,000	3,500	3,700
22-46720	Park Entrance Fees	95,000	126,405	111,220	114,000	112,984
22-46721	Coon Forks Shelter	60	43	28	30	100
22-46722	Coon Forks Camping	61,000	71,556	68,500	68,500	70,950
22-46723	Coon Forks Firewood	3,000	5,220	4,400	5,000	5,500

REVENUES

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Estimated</u>	<u>2009 Approved</u>
22-46724	Coon Forks Concession	1,200	2,758	2,720	3,000
22-46724	Coon Forks Donations	-	1,580	-	-
22-46724	Coon Forks Electricity	11,000	15,771	15,000	15,000
22-46724	Coon Forks Sewage	300	488	460	500
22-46724	Coon Forks Canoe Rental	3,200	5,307	5,000	5,000
22-46724	Coon Forks Showers	1,200	1,933	2,085	2,085
22-46724	Coon Forks Park Violations	1,260	1,952	1,100	1,000
22-46725	Harstad Camping	4,200	4,376	4,207	4,207
22-46726	Harstad Firewood	500	615	500	600
22-46727	Harstad Shelter	60	96	132	130
22-46727	Harstad Park Violations	285	200	300	200
22-46728	Lake Atloona Concessions	150	89	150	50
22-46729	Lake Altoona Shelter	2,650	2,351	2,150	2,150
22-46730	Lake Altoona Clubhouse	9,040	9,806	7,950	9,000
22-46730	Lake Atloona Park Violations	2,500	8,290	4,000	3,000
22-46731	Lake Eau Claire Concessions	40	-	40	40
22-46732	Lake Eau Claire Shelter	500	645	600	800
22-46733	Lake Eau Claire Clubhouse	4,000	2,848	3,500	3,500
22-46733	Lake Eau Claire Violations	1,125	1,120	600	600
22-46735	Chalet Rental	-	341	-	600
22-46736	Lowes Creek Summer Donations	-	50	-	-
22-46736	Big Falls Violations	2,625	6,265	2,400	2,400
22-46736	Lowes Creek Violations	60	365	135	135
22-46735	Tower Ridge Ski Trails	10,000	7,106	8,400	9,400
22-46735	Tower Ridge Violations	495	760	150	500
22-46739	Other Revenue - Parks	-	1,799	-	-
22-46739	Parks - Hat & Shirt Sales	100	514	-	-
22-46810	Timber Sales	400,000	393,604	429,000	329,000
22-46811	Tree Planting	600	782	500	500
22-46812	Firewood Sales	1,500	4,261	1,500	2,000
22-46813	Other Revenue - Forestry			4,911	4,900
	Total Public Charges for Services	<u>\$ 2,809,975</u>	<u>\$ 3,150,780</u>	<u>\$ 3,196,779</u>	<u>\$ 2,882,863</u>
				<u>\$ 4,900</u>	<u>\$ 3,046,797</u>

INTERGOVERNMENTAL CHARGES FOR SERVICES

04-47364	AODA Grant/Intake	\$ 9,800	\$ 15,692	\$ 9,140	\$ 9,137	\$ 9,411
04-47460	Child Abuse Invest Contract	8,985	9,983	9,535	9,534	9,820
09-47211	Central Duplicating Fees	82,264	115,035	92,090	106,000	107,921

REVENUES

		<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Estimated</u>	<u>2009 Approved</u>
09-47321	Purchasing Svc Chargeback	33,000	37,792	42,640	37,436	39,307
13-47310	Corporation Counsel Fees	1,000	340	200	300	300
13-47430	Airport Chargeback	8,500	9,565	9,350	9,000	8,550
09-47212	Central Mail Fees	20,977	24,119	23,675	24,000	24,092
15-47585	Survey Work For Others	1,950	9,195	1,000	4,500	2,000
15-47586	LCC - Contract Svcs	16,000	7,200	10,000	3,000	10,000
15-47580	Housing Authority	213,000	215,398	231,573	247,775	261,527
15-47580	Housing Authority Voucher Program	790,718	767,064	790,296	752,132	805,625
Total Intergovernmental Charges for Serv.		<u>\$ 1,186,194</u>	<u>\$ 1,211,383</u>	<u>\$ 1,219,499</u>	<u>\$ 1,202,814</u>	<u>\$ 1,278,553</u>

OTHER REVENUE

05-48100	Interest on Investments	\$ 550,000	\$ 1,066,709	\$ 775,000	\$ 782,000	\$ 775,000
06-48320	Sale of Tax Deeds/Profits	9,000	1,110	10,000	10,000	5,000
09-43510	Ann St. Duplex Rent	14,150	18,126	7,000	7,000	-
09-43511	2nd Ave. Duplex Rent	7,000	8,115	5,000	5,000	-
09-43512	First/Grand Parking Rent	-	1,500	-	2,300	2,415
10-48110	Interest From Airport Agreement	26,791	26,814	25,600	25,600	25,590
10-48111	Interest on Land Sales to IDA	-	10,778	-	-	-
10-48112	Interest on WMMIC Deposit	-	-	50,000	50,000	50,000
10-48210	Rent on County Buildings & Offices	736,572	776,754	793,000	785,000	780,000
10-48310	Sale of General Fixed Assets	1,500	6,159	3,000	4,500	3,000
10-48400	Insurance Recoveries	-	5,858	-	-	-
21-48501	Beaver Creek - Donations	25,000	-	36,550	25,000	-
10-48525	Miscellaneous Revenue	4,000	5,919	2,000	2,000	4,774
10-48526	Courthouse Vending Revenue	11,000	5,844	11,000	9,000	11,000
10-48527	Phone Revenue	14,000	18,106	14,000	12,000	12,000
13-48528	Bad Debt Collections	14,500	27,479	19,450	19,000	19,450
17-43520	K-9/ Community Foundation	-	7,000	20,585	20,585	21,000
17-43521	K-9/ Other Revenue	-	26,595	15,000	15,000	14,585
17-43620	SCAAP Grant	-	15,224	-	6,000	6,000
17-48502	Other Donations - SWAT	-	2,200	500	500	-
17-48501	Sheriff Donations - DARE	24,676	22,889	20,886	19,222	20,266
17-48503	Inmate Phone System	88,000	99,723	100,000	75,000	75,000
02-48501	Law Library Donations	2,500	-	2,500	2,759	2,500
	Contractual Collection Agency	-	-	-	-	50,000
15-48502	Venison Donation Program	500	1,050	1,000	1,000	1,000
15-48503	Lake Rehabilitation Donations	31,506	-	-	-	-

REVENUES

		<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Estimated</u>	<u>2009 Approved</u>
21-48503	Parent Newsletter Donations	4,134	3,420	5,570	5,771	-
21-48504	Beaver Creek - Wildlands School Rent	18,750	12,000	28,340	-	-
	Total Other Revenue	\$ 1,583,579	\$ 2,169,372	\$ 1,945,981	\$ 1,884,237	\$ 1,878,580
TOTAL GENERAL FUND REVENUE		\$ 20,646,382	\$ 21,887,071	\$ 21,807,461	\$ 21,367,793	\$ 21,623,946
<u>SPECIAL REVENUE FUNDS</u>						
INTERGOVERNMENTAL GRANTS & AIDS						
42-43000	Aging & Disability Resource Center Grant	\$ -	\$ -	\$ 772,064	\$ 715,384	\$ 1,270,831
00-43563	Dept. On Aging Grants	238,374	234,465	173,014	-	-
00-43250	Medicare/Nutrition Therapy	400	400	400	-	-
00-43564	Nutrition Grants	295,593		295,500	-	-
00-46647	County Match - HOPE	5,000	5,684	-	-	-
00-46648	Housing Auth - HOPE	4,000	2,877	-	-	-
	Human Services State/Fed Aids	24,629,212	24,361,261	24,941,412	23,718,658	13,920,975
15-43587	Malweg Grant	19,000	21,785	15,000	15,000	-
15-43587	Coon Fork Prj Grant	-	1,820	10,000	10,000	-
15-43587	Land & Water Resource Mgn	60,687	63,049	62,330	62,330	85,397
15-43587	DATCP - Nutrient Pest Mgmt	-	7,924	10,000	143,500	90,000
00-43619	Other Govt - State Nutrition	216,852		346,766		
15-43587	DNR Stormwater Plan Grant	23,229	-	-	28,000	56,000
04-43529	Juvenile State Aid- Others	30,200	23,200	22,470	24,784	24,240
15-46431	Recycling Grant	659,000	663,427	660,000	815,077	800,000
17-43524	Anti-Drug Grant	112,630	70,766	70,766	70,766	70,293
17-43525	Safe Neighborhood Grant	20,121	23,247	-	31,470	31,470
17-43526	State Aid - CEASE Program	650	500	500	500	500
	Total Intergovernment Revenue	\$ 26,314,948	\$ 25,480,405	\$ 27,380,222	\$ 25,635,469	\$ 16,349,706
PUBLIC CHARGES AND SERVICES						
	Human Services - Charges & Fees	\$ 2,847,163	\$ 2,845,926	\$ 2,452,344	\$ 2,580,878	\$ 986,976
42-46000	Aging & Disability Resource Ctr Charges	\$ -	\$ -	\$ -	\$ 725,431	\$ 866,944
15-47587	Recycling-Clean Sweep Charges	10,654	10,000	15,000	15,000	32,380
04-46643	Juvenile Detention Center Fees	750,000	587,695	680,870	707,910	666,874
	Total Public Charges and Services	\$ 3,607,817	\$ 3,443,621	\$ 3,148,214	\$ 4,029,219	\$ 2,553,174

REVENUES

		<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Estimated</u>	<u>2009 Approved</u>
OTHER REVENUE						
00-48500	Dept. on Aging - Donations	\$ 600	\$ 252	\$ 400	\$ -	\$ -
00-48500	Donations Benefit Specialist	100	325	500	-	-
00-4850	Donations Contract Services	-	3,631	2,500	-	-
00-48500	III D Donation	139	84	400	-	-
00-48110	Nutrition - Interest C-1	315	2,797	310	-	-
00-48110	Nutrition - Interest C-2	2,997	6,881	5,800	-	-
00-48500	Nutrition - Misc. Revenue	2,000	5,358	6,000	-	-
00-48501	Nutrition - Donation-Congregate	57,000	63,039	78,500	-	-
00-48502	Nutrition - Donation - Home Delivered	144,000	140,287	148,950	-	-
00-48503	Nutrition - Donation - Nu Basic Supl.	15,000	12,645	12,325	-	-
	Human Services - Miscellaneous	200,000	216,348	216,020	172,688	211,175
42-48000	Aging & Disability Resource Ctr Misc	-	-	-	12,978	9,200
15-46430	Recycling - Other	259,000	248,109	242,160	257,160	226,660
17-48502	Drug Forfeiture Funds	82,900	70,227	94,800	109,800	89,500
	Total Other Revenue	\$ 764,051	\$ 769,983	\$ 808,665	\$ 552,626	\$ 536,535
TOTAL SPECIAL REVENUE FUNDS		<u>\$ 30,686,816</u>	<u>\$ 29,694,009</u>	<u>\$ 31,337,101</u>	<u>\$ 30,217,314</u>	<u>\$ 19,439,415</u>
 <u>CAPITAL PROJECT FUND</u>						
VARIOUS REVENUE						
	Loan Proceeds	\$ -	\$ -	\$ 10,376,145	\$ 27,000,000	\$ 913,472
	Grants	-	-	30,000	30,000	7,970
	Other Revenue	-	-	23,260	23,260	34,660
TOTAL CAPITAL PROJECTS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,429,405</u>	<u>\$ 27,053,260</u>	<u>\$ 956,102</u>
 <u>ENTERPRISE FUNDS</u>						
AIRPORT PUBLIC CHARGES FOR SERVICES						
46340-571	Advertising	\$ 12,000	\$ 8,733	\$ 8,175	\$ 8,000	\$ 8,000
46340-572	Air Terminal	65,000	76,112	70,656	78,000	77,865
46340-573	FAA	8,448	11,976	8,453	8,453	8,453
46340-574	FBO	82,000	99,643	99,114	99,114	99,114

REVENUES

		<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Estimated</u>	<u>2009 Approved</u>
46340-575	Fuel Flowage	76,251	100,066	90,000	95,000	95,000
46340-576	Hangars	89,751	104,991	103,790	112,000	114,000
46340-577	Landing	37,246	70,668	55,000	60,000	60,000
46340-578	Parking	90,000	116,138	100,000	105,000	110,000
46340-579	Rental Cars	45,000	60,160	50,000	55,000	55,000
46340-580	Restaurant	37,653	28,534	31,716	32,000	32,500
46340-581	Tie Downs	120	144	120	144	144
46340-582	PFC Fees	47,000	93,891	85,000	85,000	85,000
46340-583	Utility Revenues	662	7,723	10,000	9,500	9,900
46340-584	Land Lease Revenues	5,284	7,439	7,874	8,000	8,000
46340-585	Law Enforcement Reimbursement	-	-	-	-	73,000
46340-585	Recruitment Reimbursement	185,742	-	-	-	-
46340-601	Other Revenue	459,978	241,498	10,337	10,000	5,000
00-47331	Dunn County Contrib	2,652	2,732	2,814	2,814	-
00-47330	Chippewa County Contrib	107,947	111,185	114,521	114,521	116,811
Total Airport		<u>\$ 1,352,734</u>	<u>\$ 1,141,633</u>	<u>\$ 847,570</u>	<u>\$ 882,546</u>	<u>\$ 957,787</u>

HIGHWAY

INTERGOVERNMENT GRANTS AND AIDS

00-43531	State Transportation Aid	\$ 1,324,235	\$ 1,249,753	\$ 1,388,079	\$ 1,385,672	\$ 1,446,736
00-43533	Highway Aid - CHIP	77,500	120,537	516,423	508,273	145,562
00-43534	State Aid - CHIP/Admin	5,919	-	5,900	5,900	-
Total Intergovernment Grants & Aids		<u>\$ 1,407,654</u>	<u>\$ 1,370,290</u>	<u>\$ 1,910,402</u>	<u>\$ 1,899,845</u>	<u>\$ 1,592,298</u>

INTERGOVERNMENTAL CHARGES FOR SERVICES

00-45301	Incidental Labor Revenues	\$ 1,517,668	\$ 1,845,714	\$ 1,948,600	\$ 2,009,000	\$ 2,045,000
00-45302	Machinery & Equipment	2,626,000	2,591,139	2,770,000	3,170,000	3,270,000
31-47231	STHE - Maintenance	1,262,370	1,542,192	1,332,387	1,309,054	1,364,343
31-47232	STHS - Snow & Ice Control	388,940	672,930	615,800	705,105	733,308
31-47238	STHS - Road & Bridge Construction	62,829	65,316	78,425	78,666	80,080
31-47239	STHS - Salt Storage	18,671	3,272	4,000	3,645	4,000
31-47244	STHS - Records & Reports	89,000	104,393	112,000	109,000	109,000
31-47240/43	STHS - Other	137,651	150,403	159,515	147,540	152,721
31-47300	Other Local Governments	391,084	423,336	486,530	372,175	472,112
31-47320	Local Gov't Bridges/Rd Aid	11,000	670	-	-	-

REVENUES

		<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Estimated</u>	<u>2009 Approved</u>
31-47344	Local Gov't Recds/Rpts	21,000	15,285	13,000	13,000	13,000
31-47400	Local Departments	151,897	247,994	177,915	293,864	201,468
31-47444	Local Departments Records & Reports	2,000	4,136	3,000	6,000	6,000
	Total Intergovernmental Charges for Serv.	<u>\$ 6,680,110</u>	<u>\$ 7,666,780</u>	<u>\$ 7,701,172</u>	<u>\$ 8,217,049</u>	<u>\$ 8,451,032</u>
 OTHER REVENUE						
31-48314	Cell Tower Lease	\$ 25,440	\$ 25,440	\$ 25,440	\$ 25,440	\$ 25,440
	Misc. - Other	260,456	129,323	287,768	327,865	261,278
	Trfr From General Fund/Landfill	150,000	100,000	200,000	200,000	175,000
	Proceeds from Highway Debt	-	-	2,700,000	2,700,000	2,770,740
	Total Other Revenue	<u>\$ 435,896</u>	<u>\$ 254,763</u>	<u>\$ 3,213,208</u>	<u>\$ 3,253,305</u>	<u>\$ 3,232,458</u>
	TOTAL HIGHWAY DEPARTMENT	<u>\$ 8,523,660</u>	<u>\$ 9,291,833</u>	<u>\$ 12,824,782</u>	<u>\$ 13,370,199</u>	<u>\$ 13,275,788</u>
	TOTAL ENTERPRISE FUND REVENUE	<u>\$ 9,876,394</u>	<u>\$ 10,433,466</u>	<u>\$ 13,672,352</u>	<u>\$ 14,252,745</u>	<u>\$ 14,233,575</u>
 <u>INTERNAL SERVICE FUNDS</u>						
FLEET CARS						
 INTERGOVERNMENT CHARGES						
00-47430	Transportation Revenue	\$ 58,487	\$ 55,261	\$ 56,000	\$ 61,000	\$ 62,000
	Total Intergovernment Charges	<u>\$ 58,487</u>	<u>\$ 55,261</u>	<u>\$ 56,000</u>	<u>\$ 61,000</u>	<u>\$ 62,000</u>
 OTHER REVENUE						
00-48310	Gain on Sale of Assets	\$ 1,000	\$ -	\$ 1,000	\$ 4,200	\$ 3,000
	Total Other Revenue	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 4,200</u>	<u>\$ 3,000</u>
	TOTAL FLEET CAR REVENUE	<u>\$ 59,487</u>	<u>\$ 55,261</u>	<u>\$ 57,000</u>	<u>\$ 65,200</u>	<u>\$ 65,000</u>
	 SELF INSURANCE FUND CHARGES	 \$ 329,534	 \$ 466,762	 \$ 397,090	 \$ 382,091	 \$ 457,700

REVENUES

	<u><u>2006 Actual</u></u>	<u><u>2007 Actual</u></u>	<u><u>2008 Budget</u></u>	<u><u>2008 Estimated</u></u>	<u><u>2009 Approved</u></u>
TOTAL INTERNAL SERVICES FUND	<u><u>\$ 389,021</u></u>	<u><u>\$ 522,023</u></u>	<u><u>\$ 454,090</u></u>	<u><u>\$ 447,291</u></u>	<u><u>\$ 522,700</u></u>
Debt Service - Transfer from DHS	<u><u>\$ 24,332</u></u>	<u><u>\$ 24,332</u></u>	<u><u>\$ 24,332</u></u>	<u><u>\$ 24,332</u></u>	<u><u>\$ -</u></u>
TOTAL REVENUES	<u><u>\$ 61,622,945</u></u>	<u><u>\$ 62,560,901</u></u>	<u><u>\$ 77,724,741</u></u>	<u><u>\$ 93,362,735</u></u>	<u><u>\$ 56,775,738</u></u>

Non-Lapsing Funds Applied

General Fund	\$	819,000
IDA Funds-Economic Development Corp.		75,000
Central Printing Acct-Copier Replacements		26,000
Recycling Fund Balance Applied		178,863
Fleet Cars		28,551
Self Insurance Fund		453,244
		<hr/>
Total Non-Lapsing Funds Applied	\$	<u><u>1,580,658</u></u>