St. Croix County
2009 Budget
Approved November 11, 2008

2009 Budget Presented to the County Board by the Finance Committee

- Cooperate with other committees and County department heads in preparing budget
- Department budgets developed with 5 and 10% expenditure reduction alternatives as prescribed in April Board goal setting session
- Net new construction at 1.987%, meaning levy limit of 2%. Hudson TID decertification gave additional 1.01%, giving County a levy limit increase of 3.01% or $753,880 over 2008
- Other counties' net new construction:

  Dunn +1.949% Polk +1.347%

  Pierce +1.8347% Dane +2.320%

County Tax Base Growth

2008 Total Equalized Value $8,738,454,500

Total Change in Equalized Value $134,382,100, up **1.56%**

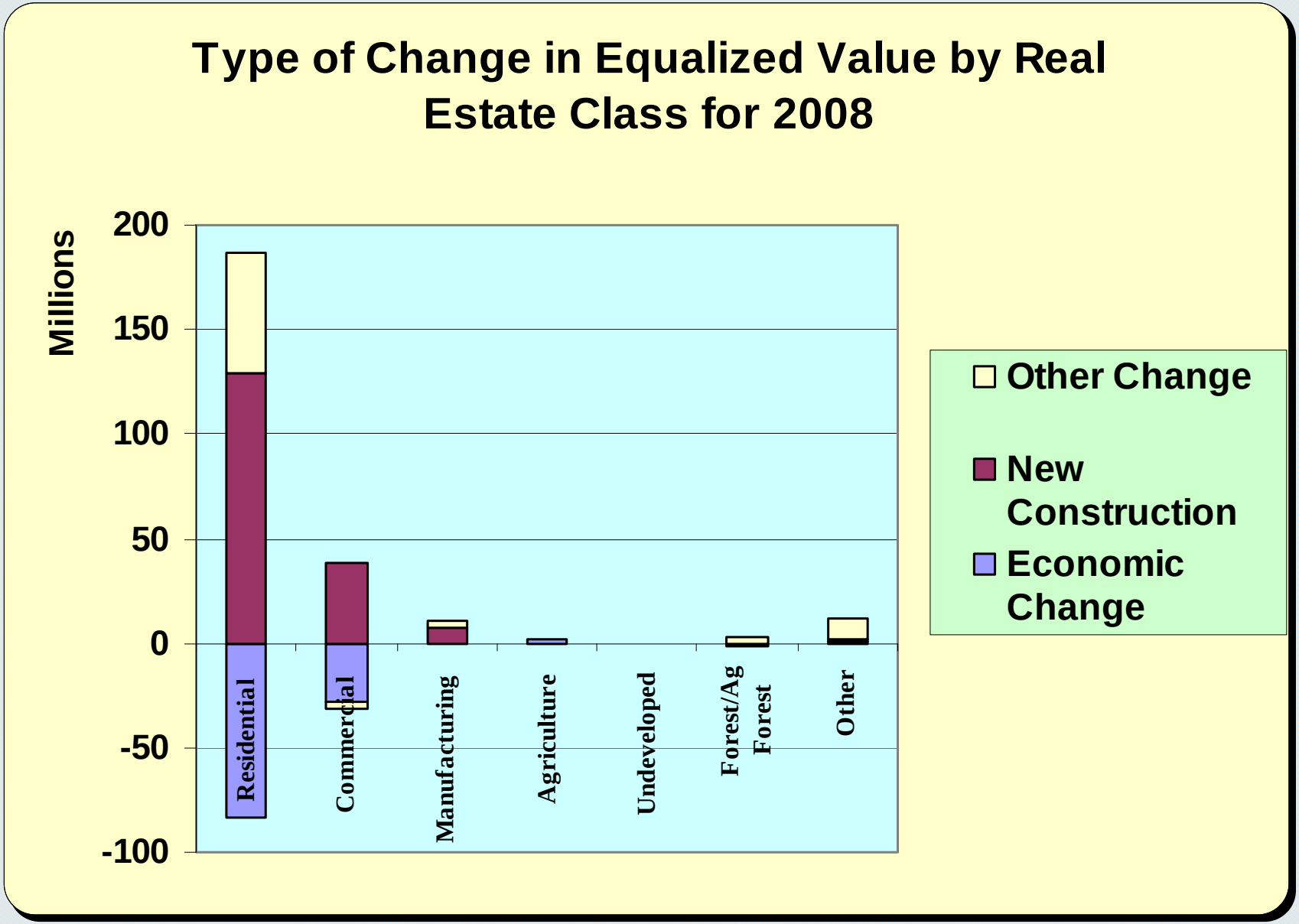
Finance Committee proposes a total 2009 Levy of **$26,165,238**

Finance Committee proposed an **operating** and pre-2005 debt levy increase of **$753,880** up 3.01 %

New state budget levy limit is 1.987%, with library levy and state aid bridge levy now outside of state levy limit

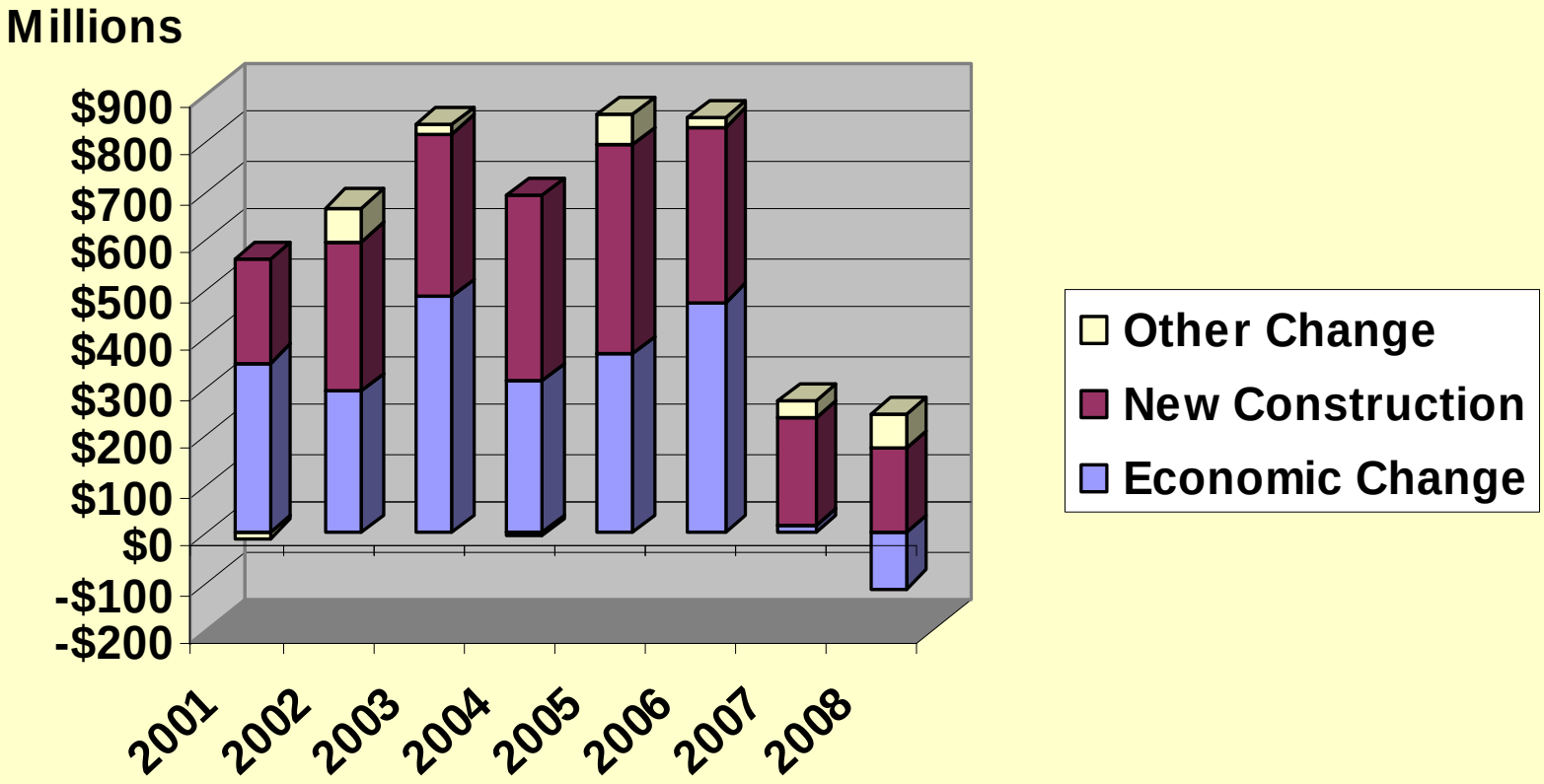
Levy outside the levy limit increases **$202,897** to $**1,139,610** for a total overall levy increase of **$956,777** or up **3.795%**

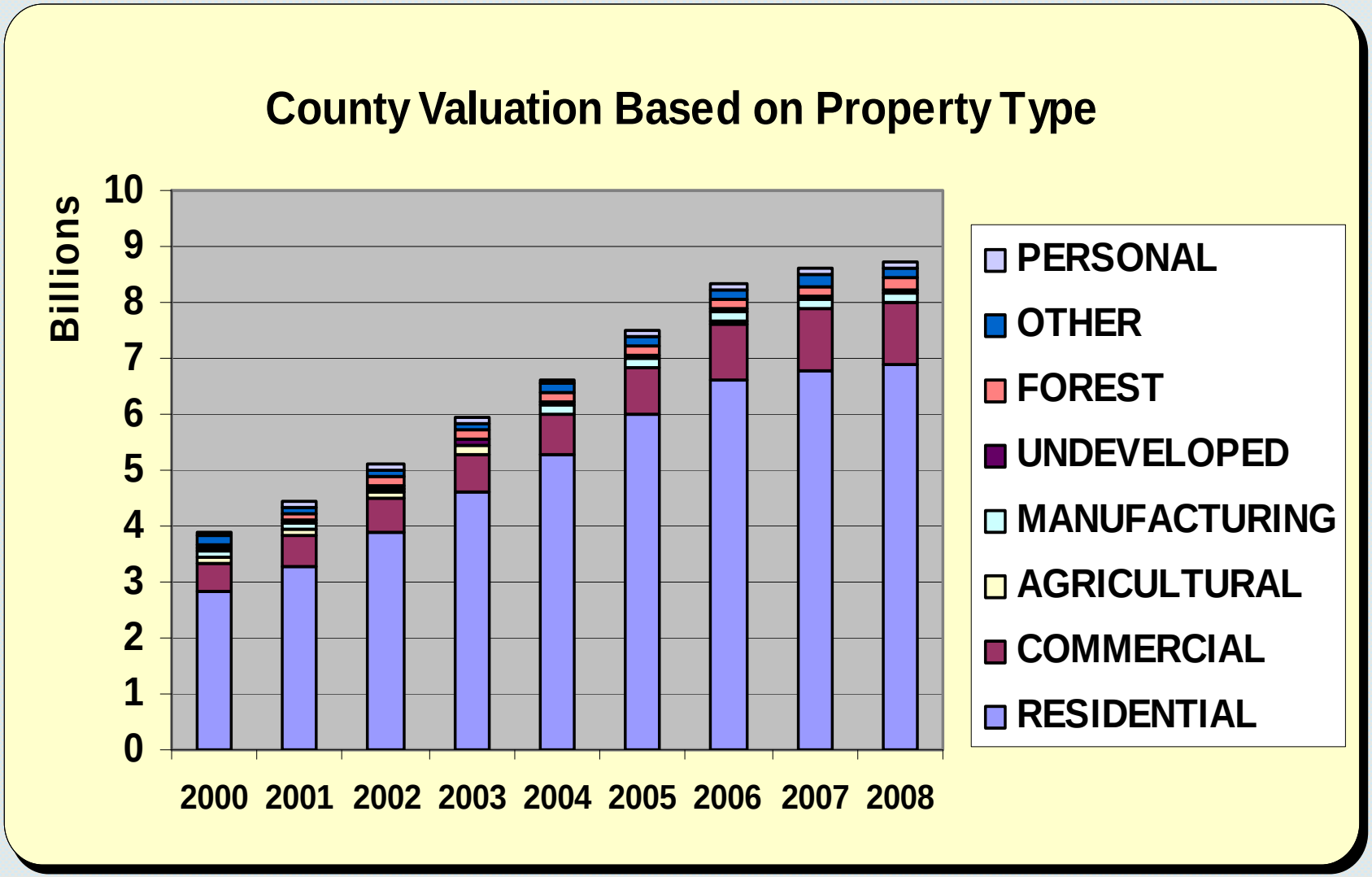
This levy yields a mill rate of **$3.051 per $1,000**, an increase of just **$.002 per $1,000** of property valuation last year



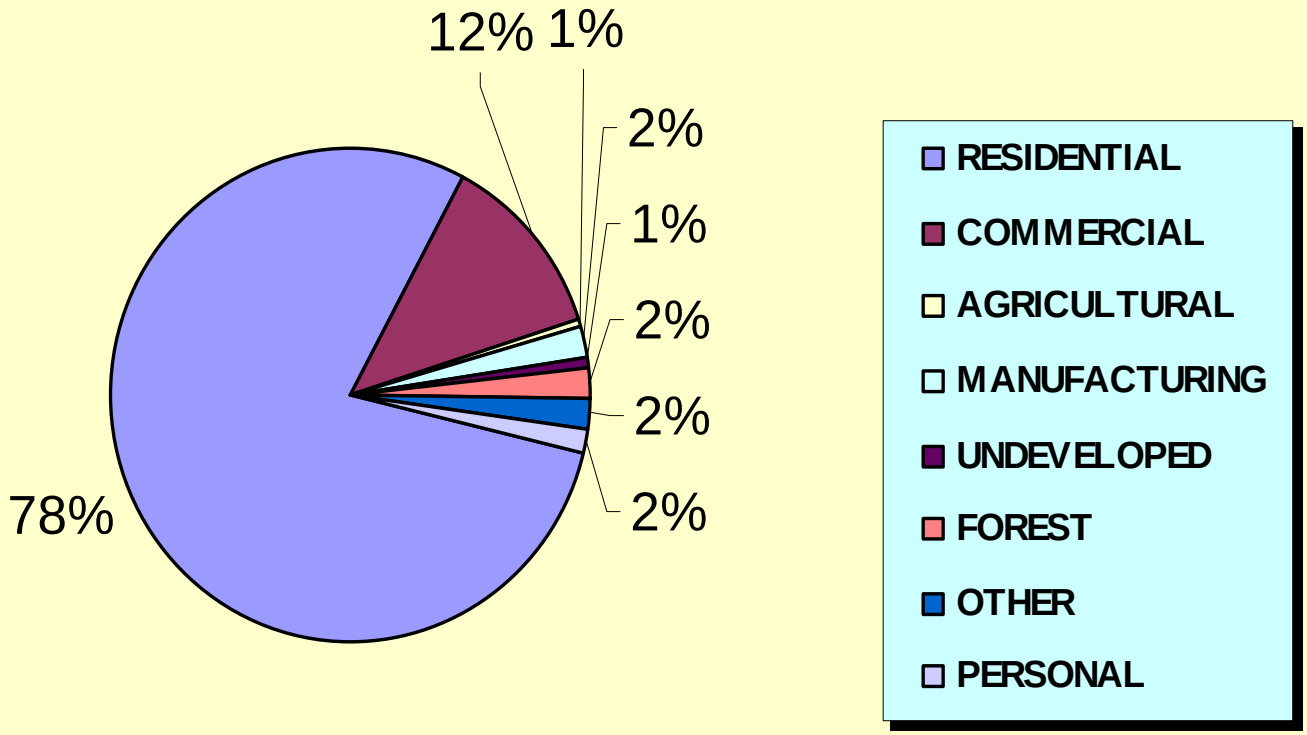
"Other Change" includes personal property value

Annual Valuation Increases



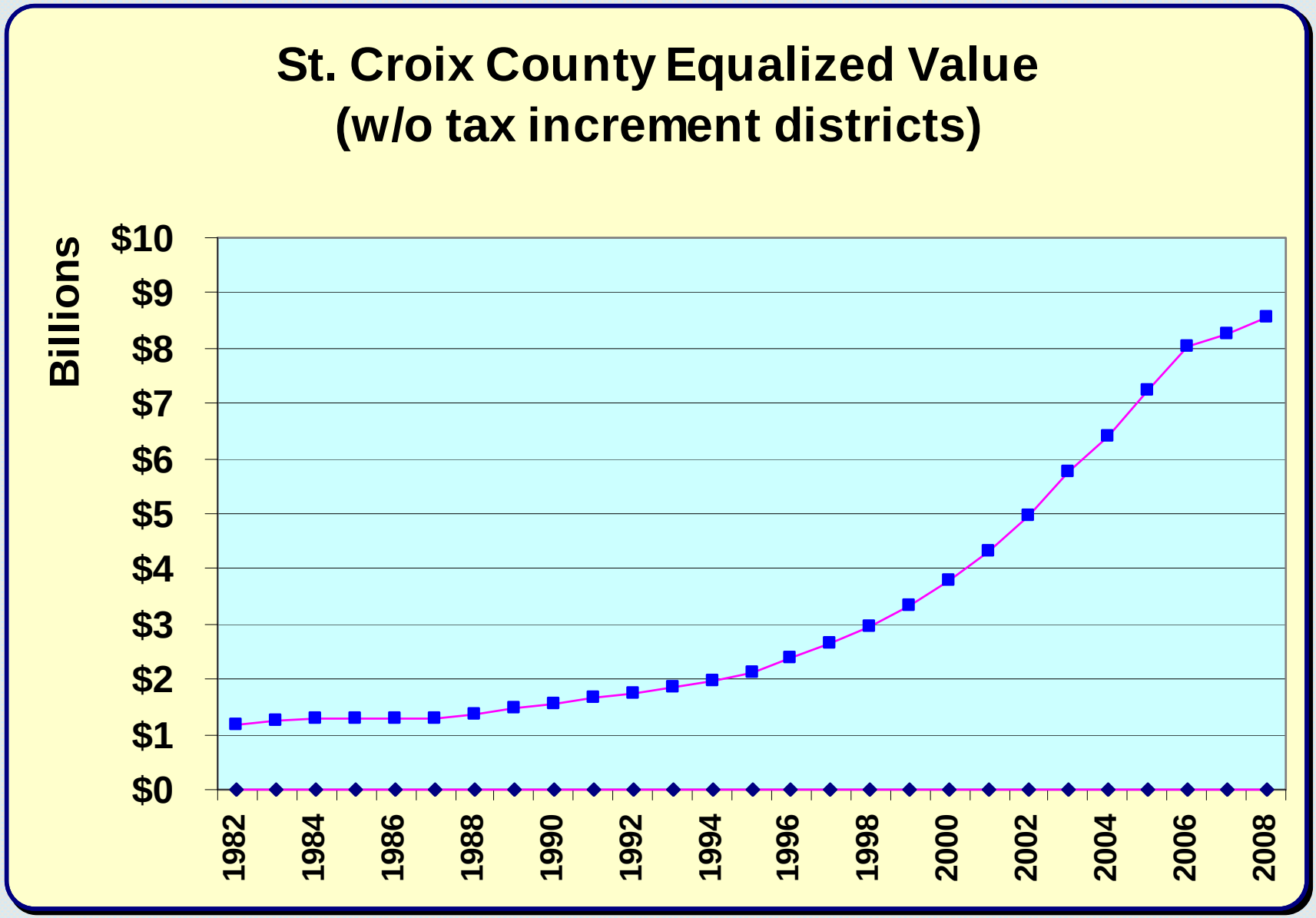

County Valuation Based on Property Type
Billions
10
9
8
7
6
5
4
3
2
1
0
2000
2001
2002
2003
2004
2005
2006
2007
2008
PERSONAL
OTHER
FOREST
UNDEVELOPED
MANUFACTURING
AGRICULTURAL
COMMERCIAL
RESIDENTIAL

2008 Distribution of Property Value
Total Value $8,738,453,700

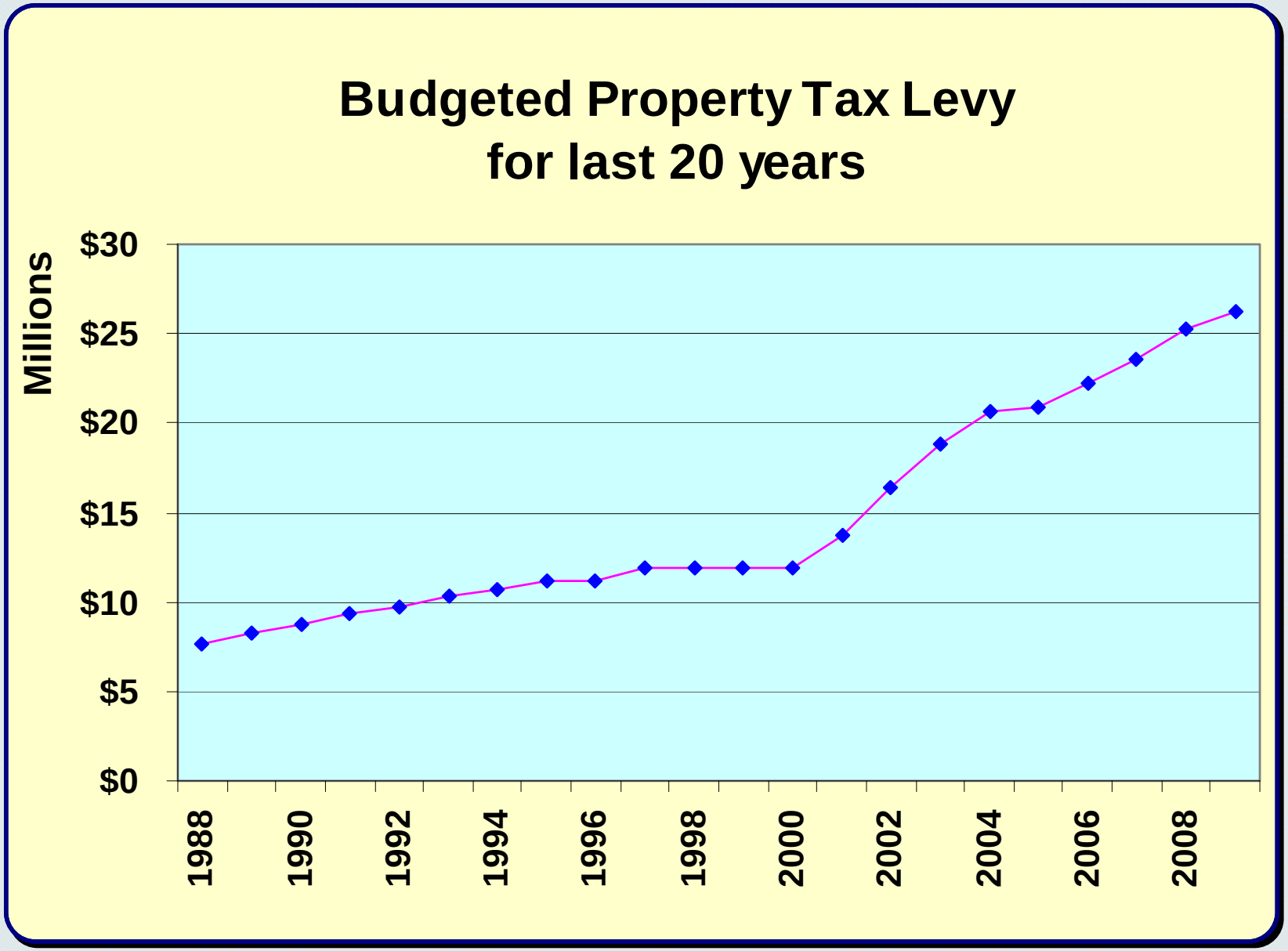


Residential value was 77% in 2002 and 2003, 79% in 2004, 80% in 2005 and 2006, and 79% in 2007

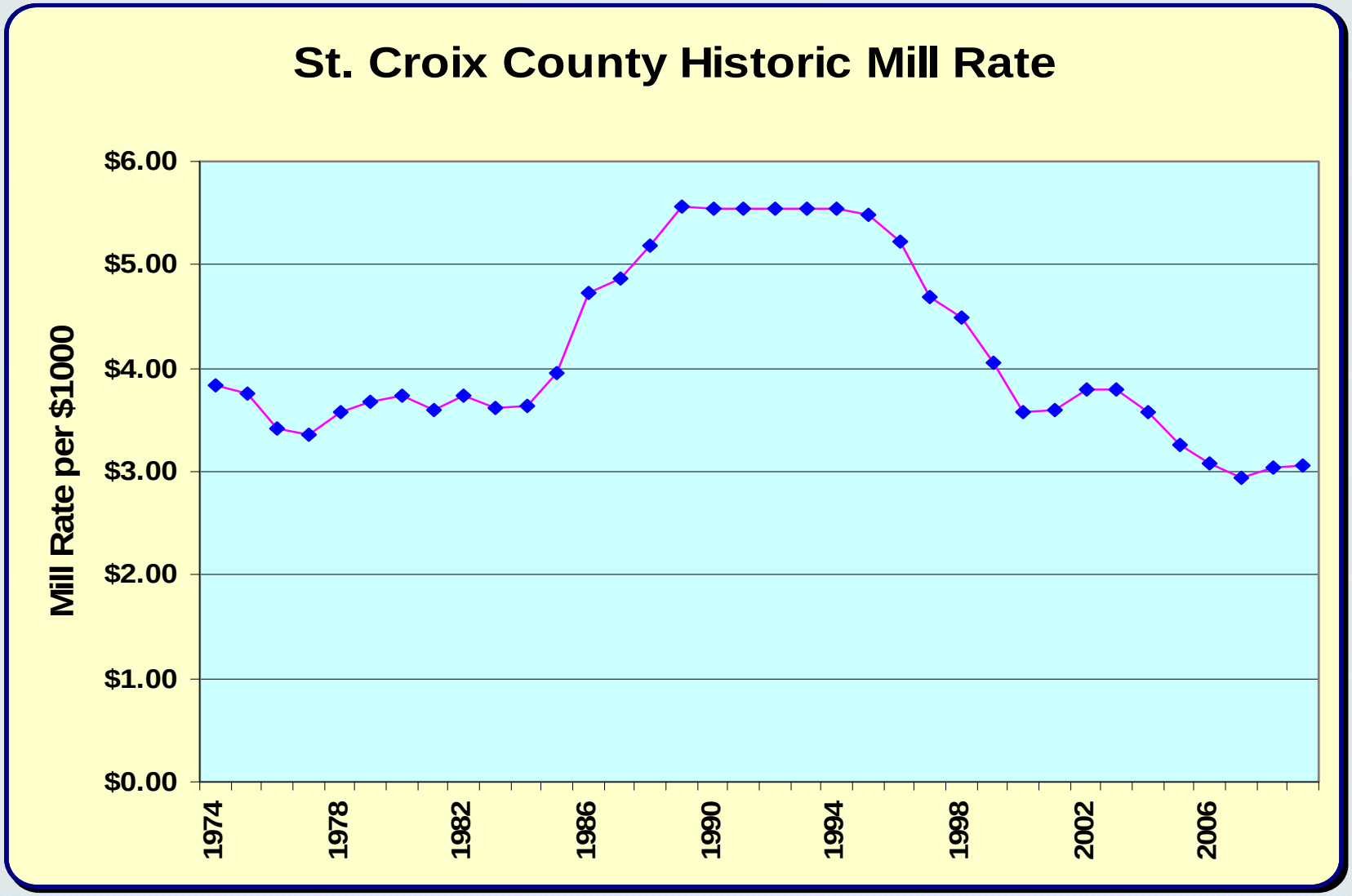
2008 Equalized Value is $ 8,576,282,900



$26,165,238 Levy for 2009, up 3.795%



Mill Rate History - $3.051 for 2009*



*Based on valuation excluding TID values - $2.994 if TID value included

September/October Finance Committee Review

Budget Issues, Concerns and Realities…

- Net new construction value increase of +1.987%, later revised by DoR to +3.01% or a levy increase target of $753,880, before additional debt service levy of $339,409

- Summary of budget reviewed by Finance Committee 9/2/08:

Revenues	$79,813,505
Expenditures	$83,216,580
Difference (deficit)	-$3,403,075

- Initial budget down almost $13m from 2008 due to long-term care in HHS. Corresponding revenues also reduced.

- No borrowing proposed in 2009 budget.

- Committee reluctant to turn to fund reserves in current economic environment

Budget Issues, Concerns and Realities cont….

- $1,641,096 surplus applied to budget, does not include any General Fund reserves (see page 3 of budget summary)
- Budgeted for "as is" 72 bed nursing home
- Economy impact on revenues, especially sales tax estimates
- Employee health insurance decreased with HRA plan
- LAW negotiations still going, no funds budgeted
- County's bond rating maintained at Aa3
- Highway salt costs up considerably
- 5 positions eliminated through vacancies or straight up cuts
- First year of funding of employee "retirement health savings" or RHS liability, as part of transition from sick leave payout upon retirement to the RHS

Expense Changes from Original Committee Budgets

	9/3/08	Adjustments	11/6/08
General Government Expenditures	$11,069,468		
County Board	$74,177		
Removed 2 meetings		($4,170)	$70,007
Circuit Court	$635,065		
Duplicated remodeling removed		($2,650)	
Salary/fringe benefit changes		($14,871)	$617,544
Drug Court	$111,631		
Salary/fringe benefit changes		($4,013)	$107,618
Clerk of Court	$1,314,364		
Salary/fringe benefit changes		($27,084)	
Misc. Reductions		($31,912)	$1,255,368
Medical Examiner	$140,227		
Moved expenses to Emergency Mgt.		($3,645)	
Misc. Reductions		($6,835)	$129,747
Administrative Coordinator	$161,427		
Salary/fringe benefit changes		($4,507)	
Suite copier deferred		($4,285)	$152,635

General Government Expenses Changes continued…

	9/3/08	Adjustments	11/6/08
County Clerk	$264,046		
Salary/fringe benefit changes		($5,778)	
Removed one computer		($1,100)	$257,168
Human Resources	$399,252		
Salary/fringe benefit changes		($11,794)	
Misc. Reductions		($6,292)	$381,166
Information Technology	$976,753		
Salary/fringe benefit changes		($15,696)	
Misc. Reductions		($48,023)	$913,034
Finance	$403,756		
Salary/fringe benefit changes		($7,175)	
Misc. Reductions		($4,025)	$392,556
County Treasurer	$236,955		
Salary/fringe benefit changes		($8,061)	
Reduce bank service charges		($1,000)	
Misc. Reductions		($500)	$227,394

General Government Expenses Changes continued…

	9/3/08	Adjustments	11/6/08
District Attorney	$739,231		
Salary/fringe benefit changes		($19,023)	
Misc. Reductions		($5,313)	$714,895
Victim Witness/VOCA	$275,330		
Salary/fringe benefit changes		($4,877)	
Removed 1/3 position & furniture		($48,781)	
Staff development & new equipment		($5,250)	$216,422
Corporation Counsel	$445,268		
Salary/fringe benefit changes		($5,701)	$439,567
Register of Deeds	$416,223		
Removed temp position		($18,841)	
Salary/fringe benefit changes		($8,231)	
Additional reductions		($48,750)	$340,401
Real Property Lister	$181,899		
Misc. Reductions		($21,204)	
Salary/fringe benefit changes		($4,555)	$156,140

General Government Departments Expenses continued. Reduced $514,895 from September 3rd

	9/3/08	Adjustments	11/6/08
Building Services	$2,767,800		
Removed one vehicle		($28,000)	
Removed Ag Center restroom remodel		($29,400)	
Deferred carpeting at Gov't Center		($40,000)	
Deferred Ag Center entrance remodel		($32,000)	
Salary/fringe benefit changes		($32,420)	
Deferred Ag Center door access, burnisher		($30,400)	
Deferred Gov't Center painting		($10,000)	
Deferred nursing home air conditioner		($34,000)	
Utilities reduction		($40,000)	$2,491,580
Risk Management	$1,008,861		
Salary/fringe benefit changes		($3,645)	$1,005,216
Retirement Health Savings funding		$168,912	$168,912
Total General Government		($514,895)	$10,554,573

Public Safety Departments Expense Changes

	9/3/08	Adjustments	11/6/08
Public Safety Expenditures	$11,114,883		
Sheriff	$5,788,586		
Salary/fringe benefit changes		($106,023)	
Replicators for computers		$5,400	
Cuts per Sheriff		($238,946)	
Deferral on computers		($6,095)	$5,442,922
Jail	$3,555,109		
Salary/fringe benefit changes		($56,095)	
Cuts per Sheriff		($116,552)	
Deferral on computers		($2,000)	$3,380,462

Public Safety Departments Expense Changes continued. Reduced $593,189 from September 3rd

	9/3/08	Adjustments	11/6/08
Emergency Communications	$1,624,585		
Moved expenses to Emergency Mgt.		($8,675)	
Salary/fringe benefit changes		($50,457)	
Defer start of .7FTE to 5/1/09		($15,552)	
Negotiated savings on maint. contract		($21,667)	$1,528,234
Emergency Mgt/SARA	$96,603		
Increased grant expenses		$17,150	
Increase in health insurance		$6,716	
Salary/fringe benefit changes		($393)	$120,076
Total Public Safety Expenditures		($593,189)	$10,521,694

Health & Human Services Departments
Expense Changes

	9/3/08	Adjustments	11/6/08
Health & Human Services	$28,770,724		
Hazardous Waste	$51,573		
Salary/fringe benefit changes		($284)	$51,289
Child Support	$601,554		
Defer filling position pending retirement		($15,753)	
Salary/fringe benefit changes		($9,850)	$575,951
Veterans Service Office	$231,535		
Salary/fringe benefit changes		($4,741)	$226,794
Dept on Aging	$855,937		
Salary/fringe benefit changes		($14,314)	
Additional grant expense		$5,000	$846,623

HHS Departments Expenses Changes continued. Reduced $1,292,732 from September 3rd

	9/3/08	Adjustments	11/6/08
Health & Human Services	$20,292,298		
Reduced one car purchase		($15,000)	
Expense cuts received		($264,085)	
Salary/fringe benefit changes		($433,084)	
Reduced state payment (LTS)		($340,000)	$19,240,129
Farm Fund	$0		
Transfer to HHS		$40,403	$40,403
Nursing Home	$6,099,827		
Salary/fringe benefit changes		($194,424)	
Removed Bldg Services CIP item		($34,000)	
Deferred computers per IT		($12,600)	$5,858,803
Total Health & Human Services		($1,292,732)	$27,477,992

Highway Dept. Reduced $400,000 from September 3rd

	9/3/08	Adjustments	11/6/08
Highway	$23,088,498		
Highway levy reduction		($400,000)	$22,688,498
County Aid Bridges	$170,900	12,600	$183,500
Total Highway		($400,000)	$22,871,998

Ed. & Rec. Depts. Reduced $77,314 from September 3rd

	9/3/08	Adjustments	11/6/08
Education and Recreation Expenditures	$1,630,218		
Fair Board	$56,455		
Removed capital outlay		($27,955)	$28,500
UW Extension	$343,501		
Misc. reductions		($10,000)	
Salary/fringe benefit changes		($3,262)	$330,239
County Parks	$613,561		
Salary/fringe benefit changes		($15,872)	
Misc. CIP reductions		($20,225)	$577,464
Total Ed and Rec Expenditures		($77,314)	$1,552,904

Conservation & Development Depts. Expense Changes

	9/3/08	Adjustments	11/6/08
Conservation & Development Expenditures	$3,270,143		
Economic Development	$56,923		
5% reduction		($2,721)	$54,202
Zoning	$625,451		
Misc. reductions		($93,273)	
Salary/fringe benefit changes		($21,394)	$510,784
Septic Inspection	$226,765		
Misc. reductions		($17,550)	
Salary/fringe benefit changes		($5,904)	$203,311
Planning	$797,226		
Salary/fringe benefit changes		($20,853)	
Misc. reductions		($23,181)	$753,192
Land & Water Conservation	$1,020,183		
Salary/fringe benefit changes		($24,856)	
Misc. reductions		($20,000)	$975,327

Conservation & Development Depts. Reduced by $231,748 from September 3rd

	9/3/08	Adjustments	11/6/08
Land Information	$142,140		
Salary/fringe benefit changes		($1,816)	$140,324
Recycling	$335,895		
Expense correction		($200)	$335,695
Total Cons & Dev Expenditures		($231,748)	$3,038,395

Miscellaneous Depts. Increased by $202,597 from September 3rd

Miscellaneous	9/3/08	Adjustments	11/6/08
Debt Service	$3,851,746		
New debt issue expense		$33,335	
Paying agent charges on new debt		$350	$3,885,431
Contingency Fund	$250,000		$250,000
Total Miscellaneous		$33,685	$4,135,431

Total Expenditures	$83,216,580	($3,063,593)	$80,152,987

Overall expenses reduced by $3,063,593 from original proposed budgets

Revenue Changes Since September 3rd

General Government Revenues	9/3/08	Adjustments	11/6/08
Property Tax Levy	$25,923,244	$241,994	$26,165,238
Other Taxes	$5,208,000		
Sales Tax		($520,000)	$4,688,000
Delinquent Taxes	$550,000		$550,000
State & Federal Aids	$13,227,617		
State Shared Taxes		$4,574	
Exempt Computer Aid		($14,560)	
Emergency Government		$9,172	
SARA grant		$500	
Health & Human Services		$129,175	
Victim Witness program		$2,760	
VOCA grant		($393)	
Child Support revenue adjustment		($2,326)	$13,356,519

Revenues Continued …

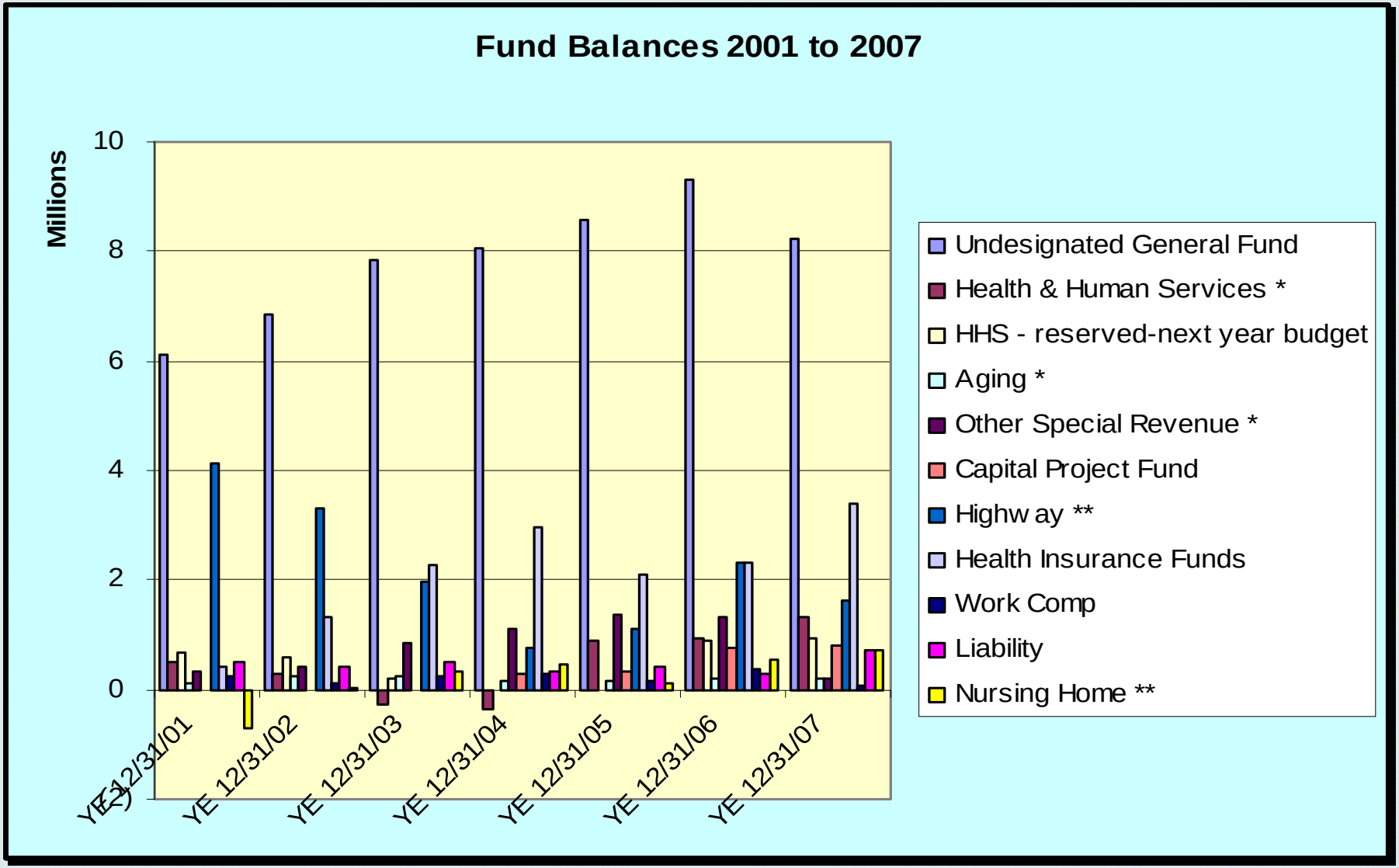
	9/3/08	Adjustments	11/6/08
Fines & Fees	$1,865,300		
Sheriff's fees		$2,500	$1,867,800
Charges for Services	$29,771,794		
Victim Witness Surcharge		$18,000	
UW Extension grant		$1,500	
Nursing Home		$325,800	
County Farm rent		$40,403	
Department on Aging		$3,632	
Work comp/liability charges to other depts.		($3,645)	
Nursing Home maintenance charges		($34,000)	$30,123,484
Commercial	$730,000		
Interest/Rent/Miscellaneous		$26,000	$756,000
Debt Retirement	$1,004,850		$1,004,850
Total Revenues before Surplus Applied	$78,280,805	$218,486	$78,499,291

Overall Revenues Increased by $339,482

Budget Balanced at $80,152,987

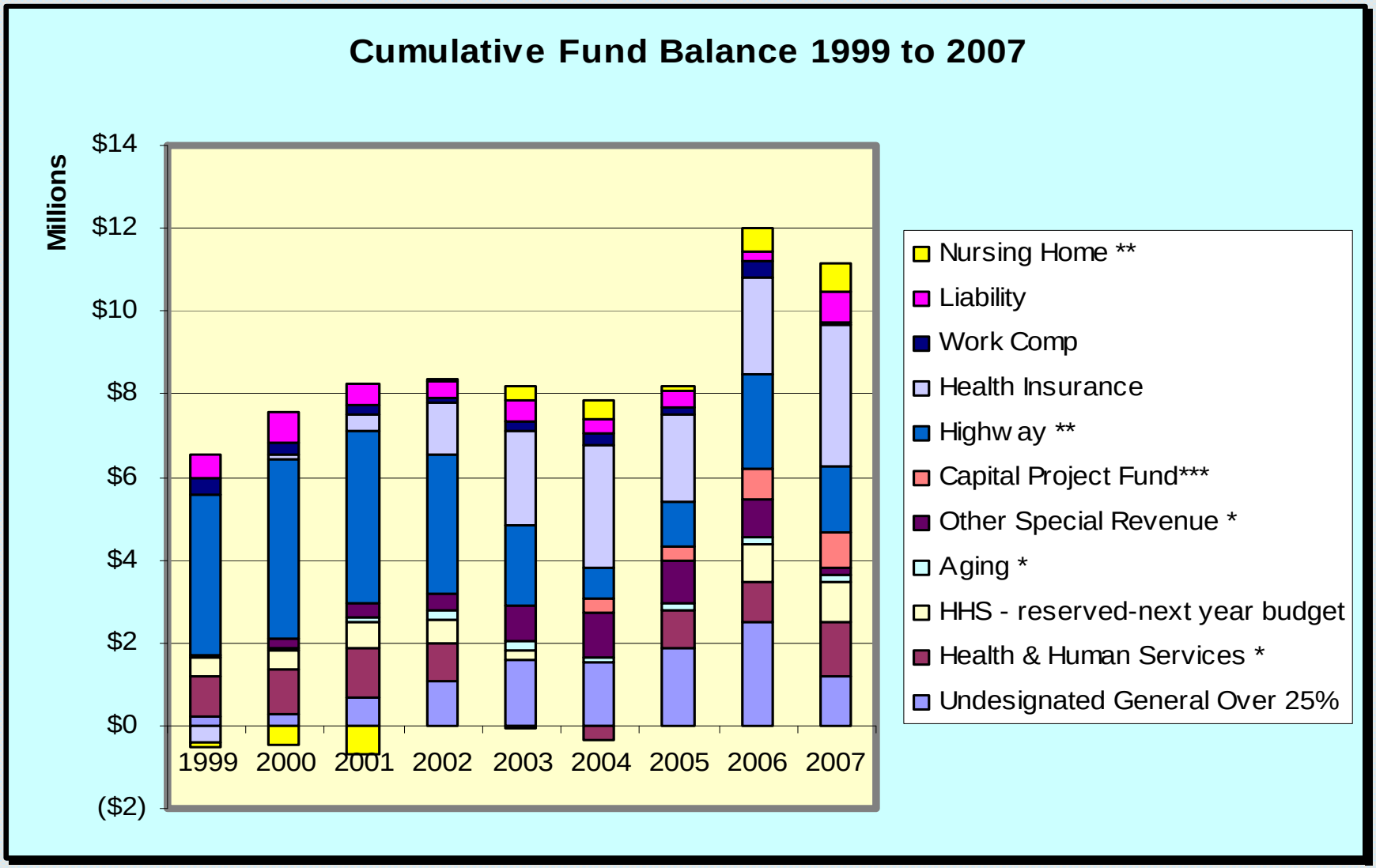
	9/3/08	Adjustments	11/6/08
Surplus Applied	$1,532,700		
County parks surplus applied		$65,390	
Debt Service fund		$44,822	
Land Information revenue		($1,816)	$1,641,096
Total Revenue & Surplus Applied	$79,813,505	$339,482	$80,152,987

Overall Budget	9/3/08	Adjustments	11/6/08
Revenues	$79,813,505	$339,482	$80,152,987
Expenses	$83,216,580	($3,063,593)	$80,152,987
Difference (Total)	($3,403,075)	$3,403,075	$0



*designated for fund purposes

**net of fixed assets



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**net of fixed assets

Personnel Positions in 2009 Budget

Total Cost with Fringe Benefits

- Economic Support Specialist – Health & Human Services/Economic Support Division $51,712

- Nutrition Program Coordinator – Health & Human Services/ADRC @ 19 hours/week $15,000

Other Personnel Positions Issues

- 2 deferrals, one delaying a start of a position until May 1, another not replacing a retirement expected in 2009
- 3 current positions cut
- 1 position left vacant and unfunded while employee in Iraq
- 2 vacancies not being replaced

2009 Employee Health Insurance HRA Premium

(non-Medicare retirees included)	Represented 330	Non-represented 190	
		Single	Family
Total monthly premium	$1,040.21	$432.40	$1,086.70
Applied Fund Surplus per employee	$376.99	$150.62	$378.54
Balance	$663.22	$281.78	$708.16
► County 90% share of premium	$596.90	$253.60	$637.35
► Employee 10% share of premium	$66.32	$28.18	$70.82
► % difference from 2008	- 21.6%	composite based -23.84%	

- ► This plan is based on a $1,500 deductible, and $1,400 HRA for participating employees
- ► Premiums for AFSCME employees not taking HRA are $905.10, or $90.52 for the employee and $814.58 for the County

Impact of Strip Search Settlement

Principle and Interest Payments on Settlement Debt

2005	**$385,560 paid**	**2009**	**$391,285**
2006	**$384,445 paid**	**2010**	**$386,285**
2007	**$387,645 paid**	**2011**	**$390,775**
2008	**$390,113 paid**		

Bonds may called starting February 1, 2009

Library Funding for 2009

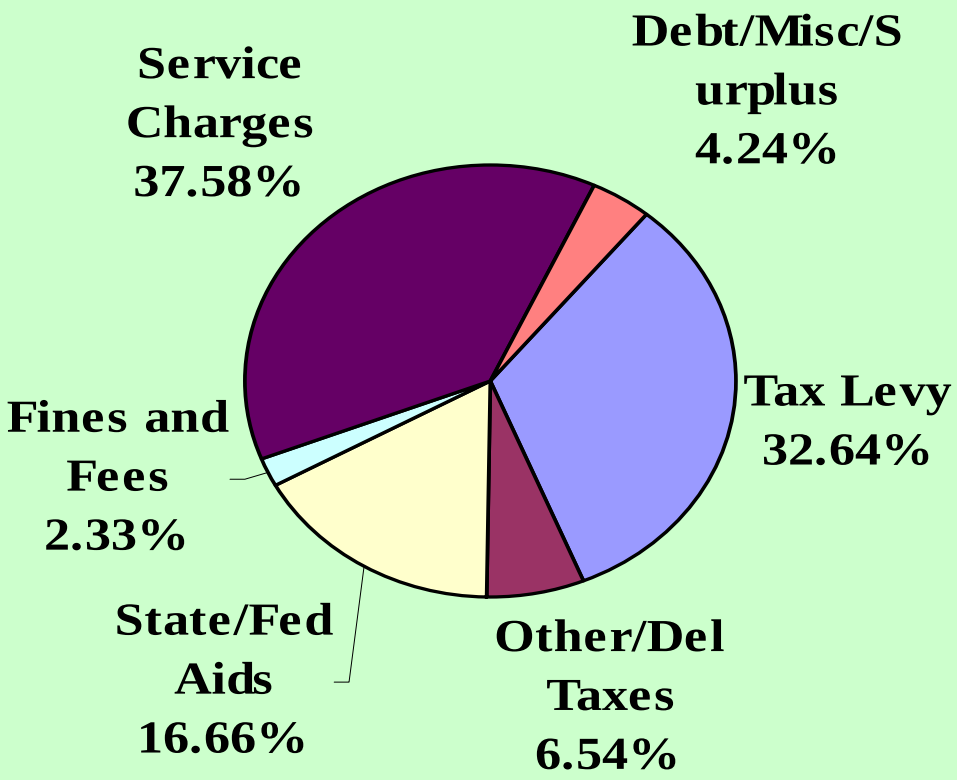
- Legislative action removed the libraries levy from the County's levy limit restriction last year.
- As was done last year, Finance is proposing continuing funding at a straight 71% of eligible cost.
- County commitment up $25,099 to $597,950 for 2008
- St. Croix County payments to other counties is $18,751, up $2,868 from 2008 for use of their libraries by St. Croix County residents

2006-08 Sales Tax Comparison

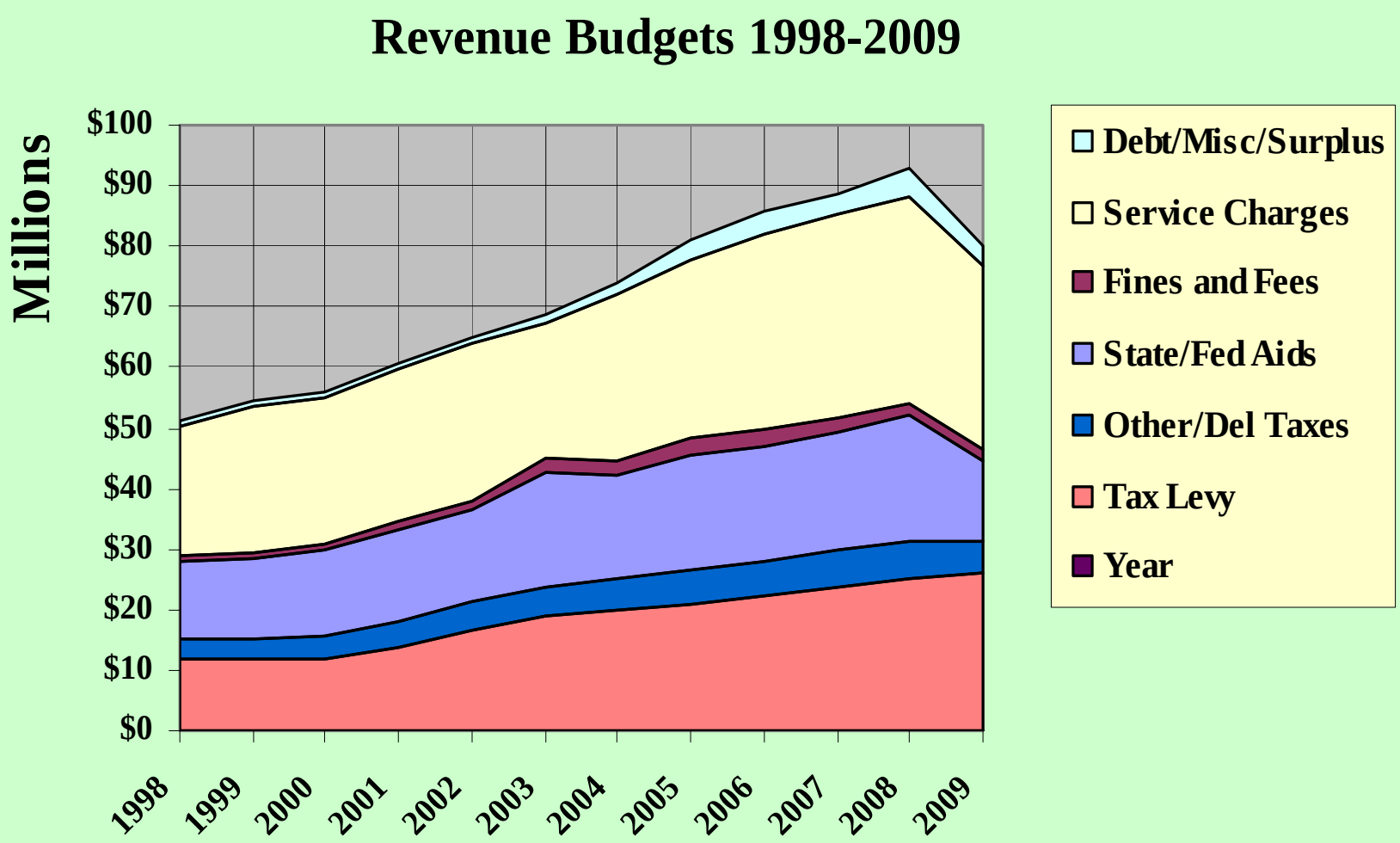
YTD 7/06	YTD 7/07	YTD 7/08
$3,117,950	$2,969,393	$3,053,261

- The Finance Committee is concerned sales tax will diminish in 2009 given economic projections.
- UW Extension projects County sales tax in August of each year. The County did not met that projection for 2007 and is unlikely to for 2008
- The 2009 budget for sales tax revenue is $520,000 less than the UW Extension projection

2009 Revenue Budget



Revenue Sources Historic Trends



Adopted Budget

2009 Levy Requirements by Fund

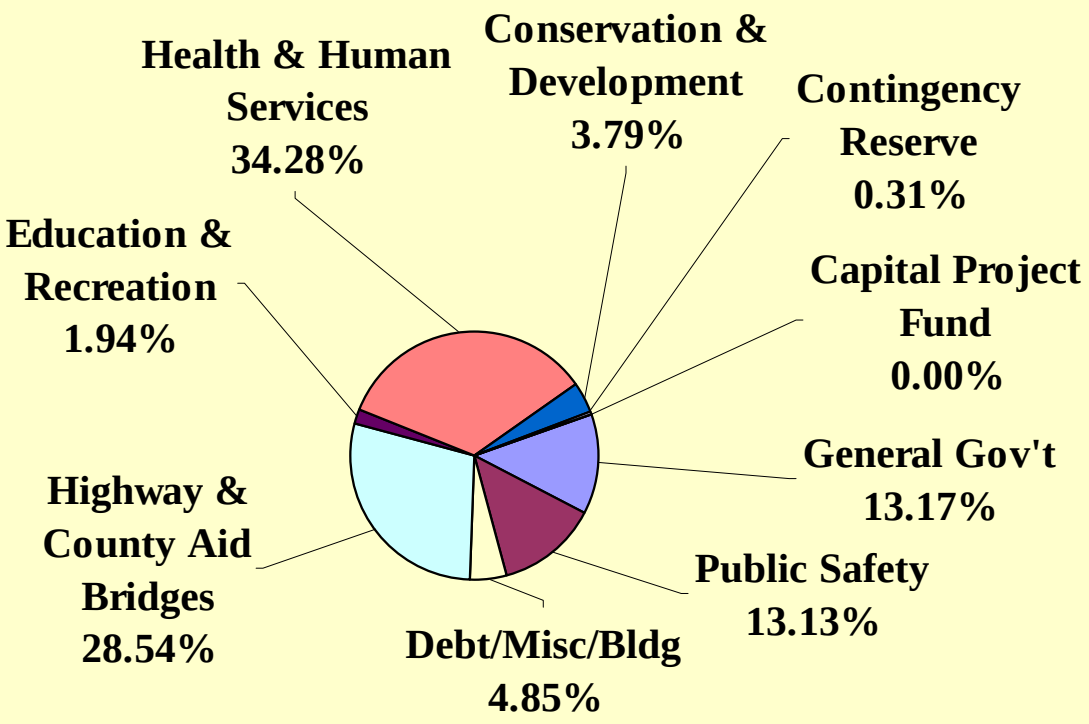
	2008 Levy	2009 Levy	Difference	Percent
General Fund	8,907,220	10,964,768	2,057,548	23.10%
Contingency	250,000	250,000	0	0.00%
Parks	475,230	363,124	(112,106)	-23.59%
Land & Water	390,717	425,960	35,243	9.02%
Aging	218,184	205,054	(13,130)	-6.02%
HHS	7,051,357	5,728,689	(1,322,668)	-18.76%
Debt Service	2,193,562	2,770,759	577,197	26.31%
Nursing Home	259,859	944,665	684,806	263.53%
Highway	3,963,705	3,677,201	(286,504)	-7.23%
Health Insurance	50,000	49,405	(595)	-1.19%
Libraries	572,851	616,701	43,850	7.65%
Capital Projects	875,776	0	(875,776)	-100.00%
Ret. Hlth. Svgs.	0	168,912	168,912	0.00%
Total	25,208,461	26,165,238	956,777	3.80%

Adopted 2009 Expense Budget

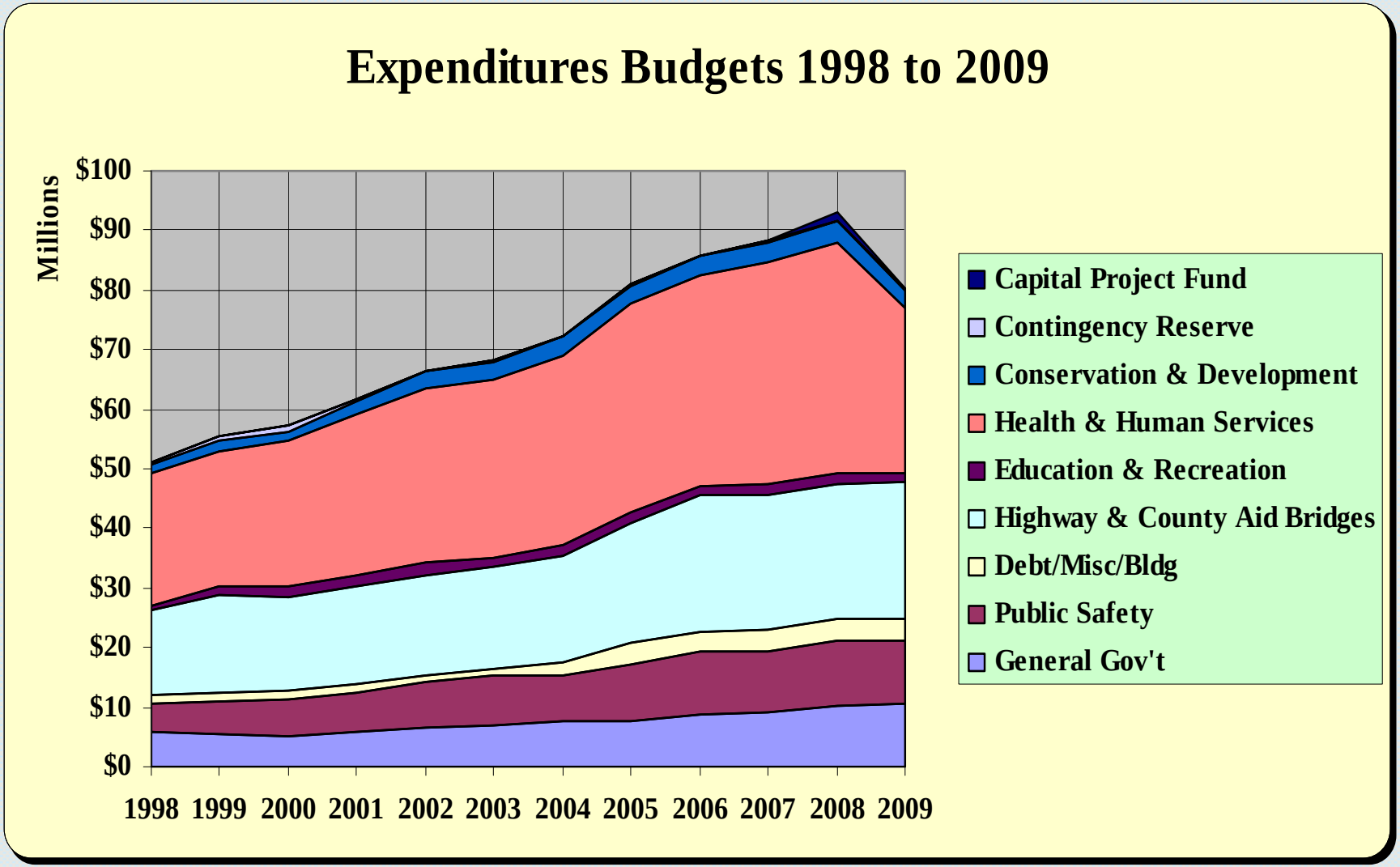
Expense Budgets	2008 Budget	2009 Budget	Difference	Percent
General Government	10,349,992	10,554,573	204,581	1.98%
Capital Projects Fund	1,344,601	0	-1,344,601	-100.00%
Public Safety	10,683,556	10,521,694	-161,862	-1.52%
HHS and Nursing Home	38,841,206	27,477,992	-11,363,214	-29.26%
Highways & Bridges	22,746,821	22,871,998	125,177	0.55%
Education & Recreation	1,680,604	1,552,904	-127,700	-7.60%
Conservation & Development	3,424,748	3,038,395	-386,353	-11.28%
Debt Service	3,754,727	3,885,431	130,704	3.48%
Contingency	250,000	250,000	0	0.00%
Total	93,076,255	80,152,987	-12,923,268	-13.88%

Adopted 2009 Expenditure Budget

2009 Expenditure Budget Pie Graph



Historic Trends



Partial Breakdown of Adopted 2009 General Gov't Departments

General Government	2008 Budget	2009 Budget	Difference	Percent
Circuit Court	598,299	617,544	19,245	3.22%
Clerk of Court	1,303,993	1,255,368	-48,625	-3.73%
Information Technology	926,793	913,034	-13,759	-1.48%
Administrative Coordinator	158,837	152,635	-6,202	-3.90%
Building Services	2,204,944	2,491,580	286,636	13.00%
District Attorney	710,546	714,895	4,349	0.61%
Human Resources	400,405	381,166	-19,239	-4.80%
Finance	405,573	392,556	-13,017	-3.21%
Medical Examiner	138,683	129,747	-8,936	-6.44%
Treasurer	224,500	227,394	2,894	1.29%
Workers Compensation	431,306	425,907	-5,399	-1.25%
Liability Coverage	580,484	579,309	-1,175	-0.20%
Balance of General Gov't	2,265,629	2,273,438	7,809	0.34%
Total	10,349,992	10,554,573	204,581	1.98%

Partial Breakdown of Adopted 2009 Public Safety Departments

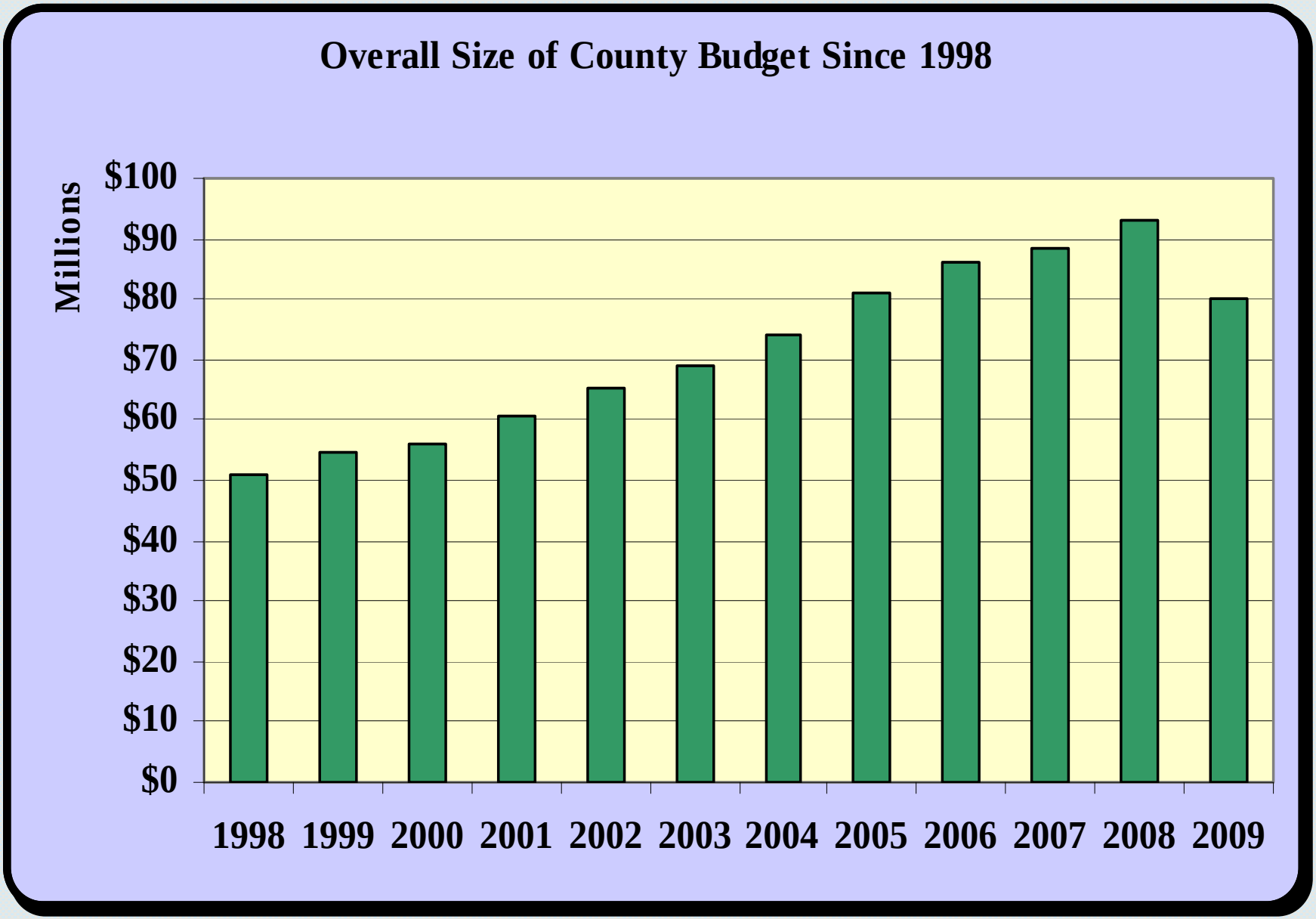
Public Safety	2008 Budget	2009 Budget	Difference	Percent
Sheriff's Patrol	5,530,013	5,442,922	-87,091	-1.57%
Emergency Mgt/SARA	106,666	120,076	13,410	12.57%
Emergency Communications	1,497,770	1,528,234	30,464	2.03%
Jail	3,499,117	3,380,462	-118,655	-3.39%
Jail Improvement Fund	50,000	50,000	0	0.00%
Total	10,683,566	10,521,694	-161,872	-1.52%

Partial Breakdown of Adopted 2009 HHS Departments

Health & Human Services	2008 Budget	2009 Budget	Difference	Percent
Child Support	608,451	575,951	-32,500	-5.34%
Veterans Service Officer	228,470	226,794	-1,676	-0.73%
Department on Aging	949,034	846,623	-102,411	-10.79%
ADRC	285,668	632,000	346,332	121.24%
Health & Human Services	31,335,020	19,240,129	-12,094,891	-38.60%
Nursing Home	5,375,879	5,858,803	482,924	8.98%
Balance of HHS	58,684	97,692	39,008	66.47%
Total	38,841,206	27,477,992	-11,363,214	-29.26%

Partial Breakdown of Adopted 2009 Conservation and Development Departments

Conservation & Development	2008 Budget	2009 Budget	Difference	Percent
Economic Development	54,423	54,202	-221	-0.41%
Regional Planning Comm.	62,990	62,060	-930	-1.48%
Zoning	672,648	510,784	-161,864	-24.06%
Septic Inspections	245,412	203,311	-42,101	-17.16%
County Planning Office	814,013	753,192	-60,821	-7.47%
Land & Water Conservation	1,094,515	975,327	-119,188	-10.89%
Land Information	197,857	140,324	-57,533	-29.08%
Recycling	279,890	335,695	55,805	19.94%
WESTCAP	3,000	3,500	500	16.67%
Total	3,424,748	3,038,395	-386,353	-11.28%


Overall Size of County Budget Since 1998
Millions
$100
$90
$80
$70
$60
$50
$40
$30
$20
$10
$0
1998
1999
2000
2001
2002
2003
2004
2005
2006
2007
2008
2009

Summary Highlights Adopted 2009 Budget

- Mill rate increased to **$3.051 per $1,000** of property value, up $.002
- Overall levy of **$26,165,238,** up **3.79%** or **$956,777** over 2008
- Overall budget **$80,152,987, down $12,923,278 or 13.88%** from 2008
- Long-term care reform reduces overall budget considerably
- Cautionary use of reserve funds given economic conditions
- Nursing home referendum results suggest status quo
- 5% and 10% budget alternatives helped vision department priorities, but did not set them, nor get applied as a formula for determining budget changes
- Nursing Home levy of $944,665, up $684,806 from 2008

- 2 new or upgraded positions totaling $66,712 in new cost
- Flat $520 wage increase for non-represented full time employees at top step, normal step increase for those below top step
- Policy conversion from employee sick bank payout to retirement health savings account, providing for a 100% payout of sick bank into a RHS account upon retirement
- Building maintenance concerns existing at Government Center and Health & Human Services buildings
- No new debt budgeted for, but building issues could be costly
- LAW contract still in negotiations, no funds budgeted
- AFSCME employees have choice to take traditional health insurance premium, or the HRA premium. The budget is based on none taking the HRA which will mean a budget adjustment to be made in December based on the number of employees choosing the HRA plan