



St. Croix County Recommended Budget

2012

St. Croix County government promotes the safety, health and welfare of our citizens through innovation and cooperation while providing services in a fiscally responsible and accessible manner.

**Presented by:
Patrick Thompson
County Administrator
November 1, 2011**

BUDGET OBJECTIVES



Zero
Increase
Controllable
Levy



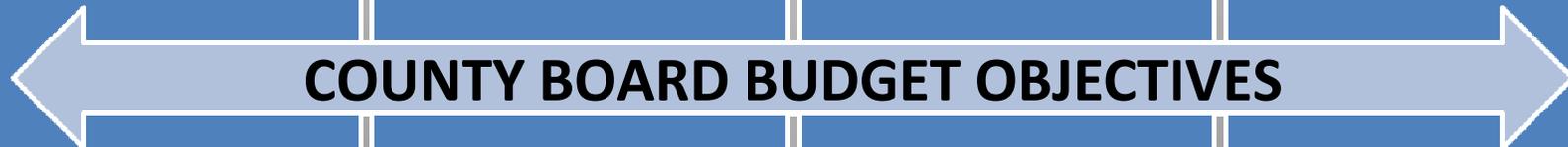
Zero
Increase
Operational
Expenses



Zero
Automatic
Wage
Increases

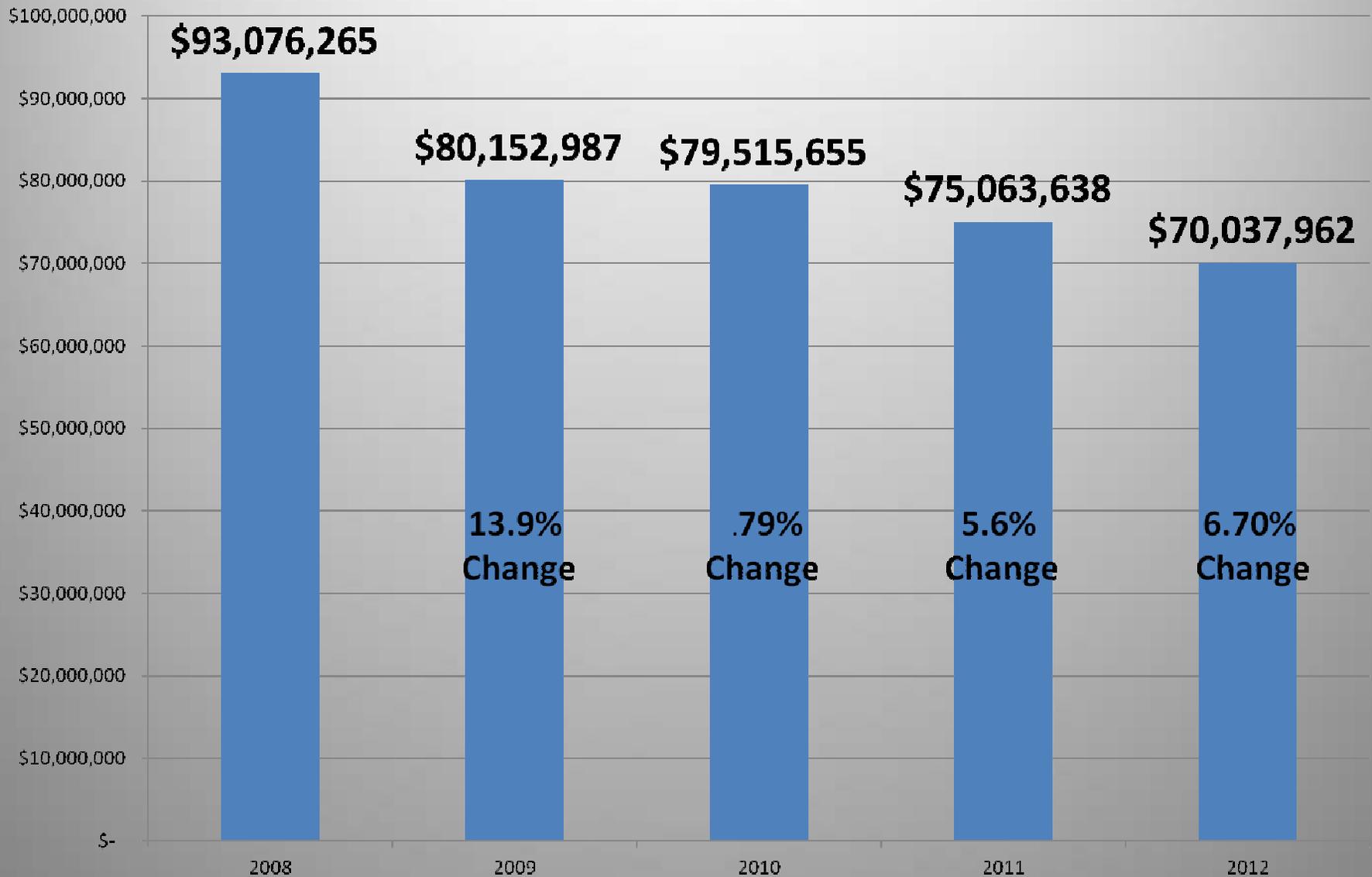


Zero
General
Fund Use
Unreserved, Undesignated



COUNTY BOARD BUDGET OBJECTIVES

Change in Total County Budget - Revenues & Expenditures 2008 - 2012



St. Croix County Mission Statement

St. Croix County government promotes the safety, health and welfare of our citizens through innovation and cooperation while providing services in a fiscally responsible and accessible manner

St. Croix County Priorities

**Community & Economic
Development**

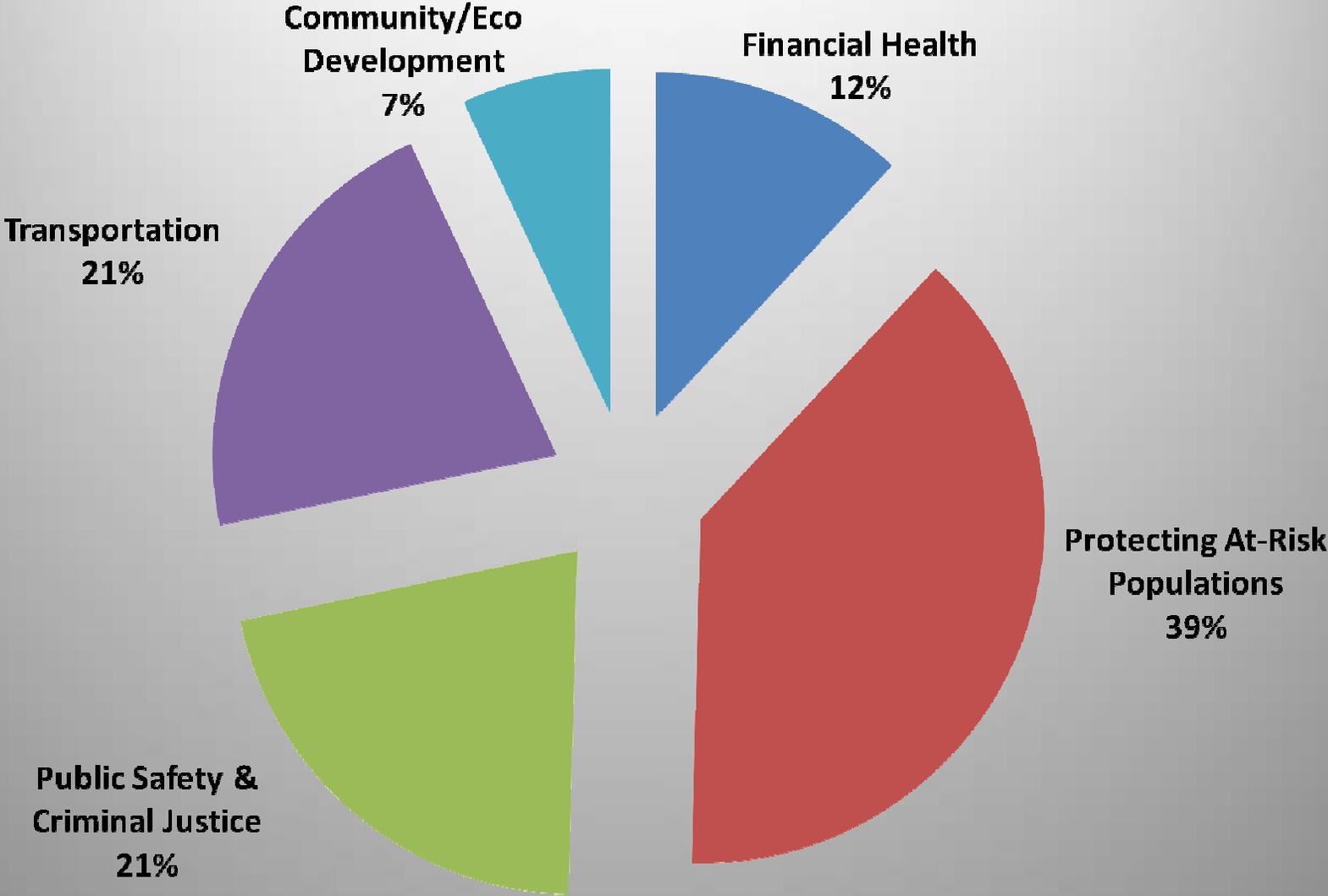
Public Safety and Criminal Justice

Protecting At-Risk Populations

Transportation

Financial Health of the County

2012 Recommended Budget - % Expenses by Priority



COUNTY WIDE STRATEGIC PLANNING



2012 Levy

0% Controllable Increase

1.39% Uncontrollable Increase

Uncontrollable Levy Items	2012 Recommended Budgeted Amount
Library Levy Increase	\$ 73,962
Bridge Aid Levy Increase	\$ 177,700
Post 2005 Debt Service	\$ 420,707
SUB TOTAL	\$ 672,369
Pre 2005 Debt Service	\$(290,587)
TOTAL LEVY INCREASE	\$ 381,782

Library Funding

Year/Rate	Amount
2011 100% Reimbursement	\$ 941,067
2012 100% Reimbursement	\$1,015,029
Difference (2012 Levy Increase)	\$ 73,962
2012 70% Minimum Required Reimbursement	\$ 717,020
2012 100% Reimbursement	\$ 1,015,029
2012 70% Reimbursement Minimum	\$ 717,020
Difference Between 70% & 100%	\$ 298,009

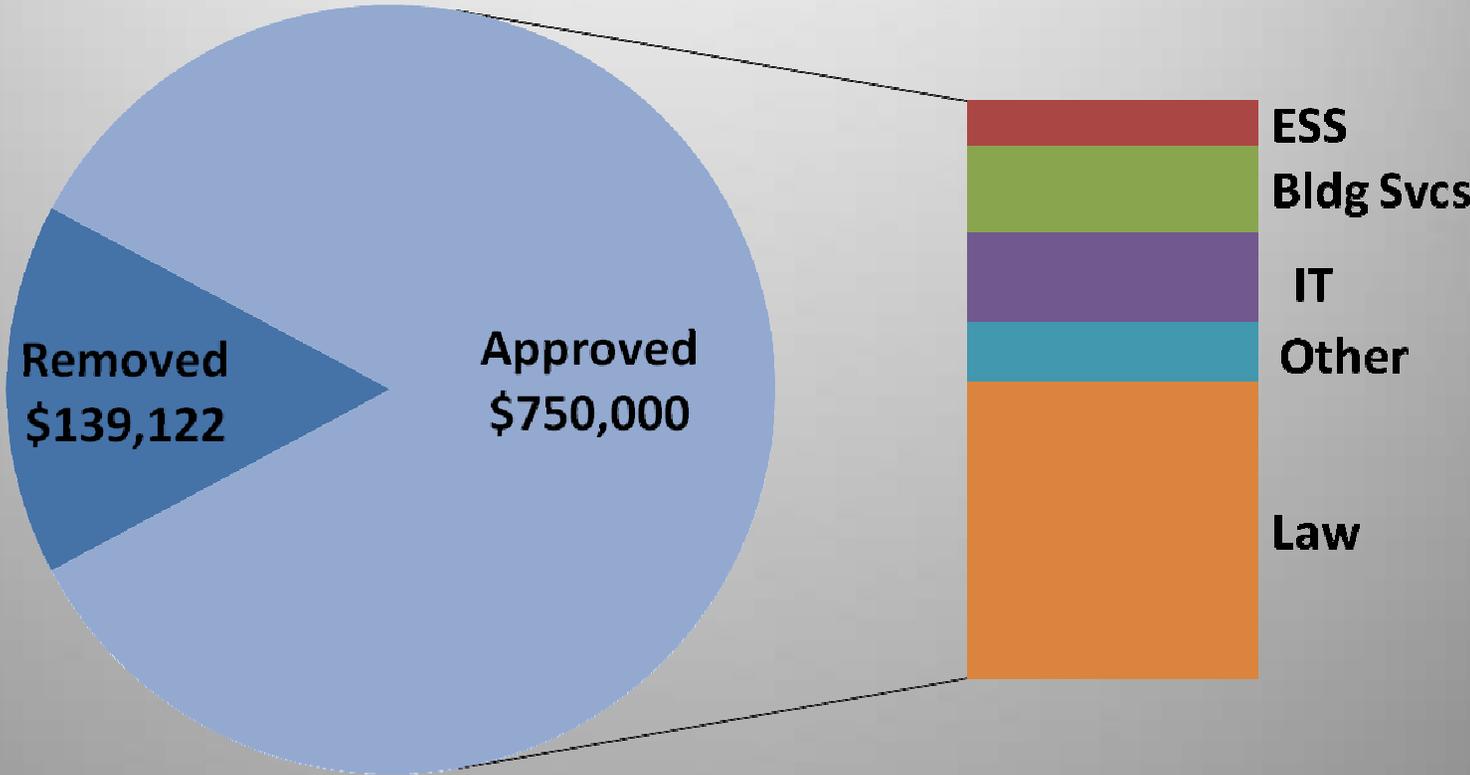
REVENUE DETAIL

	2010 Actual	2011 Budget	2012 Requested	2012 Recommended	2012 Change from 2011
BUDGETED REVENUES					
Total General Property Taxes	27,373,547	27,466,143	27,796,907	27,847,925	381,782
Total Other Taxes	5,007,360	4,802,431	5,005,618	5,005,618	203,187
Total Interest & Penalties	1,414,704	875,000	1,050,000	1,050,000	175,000
Total State and Federal Aids	13,996,376	14,060,532	13,736,790	13,670,125	(390,407)
Total Fines and Fees	1,957,456	1,669,450	1,652,950	1,673,410	3,960
Total Charges for Services	22,358,901	23,793,673	19,154,622	19,210,924	(4,582,749)
Total Miscellaneous	239,186	428,747	229,000	229,000	(199,747)
Total Surplus Applied	-	1,967,662	286,632	1,350,960	(616,702)
TOTAL REVENUES	72,347,530	75,063,638	68,912,519	70,037,962	(5,025,676)

EXPENSE DETAIL

	2010 Actual	2011 Budget	2012 Requested	2012 Recommended	2012 Change from 2011
BUDGETED EXPENSES					
Total General Government	9,479,734	11,030,451	11,611,091	10,743,589	(286,862)
Total Capital Project Fund	561,636	-	-	750,000	750,000
Total Public Safety	10,829,423	11,634,489	11,819,312	11,237,410	(397,079)
Total Health and Human Services	27,339,512	29,183,143	26,588,500	26,415,452	(2,767,691)
Total Highways	14,638,520	16,595,688	14,625,414	14,234,864	(2,360,824)
Total County Aid Bridges	112,300	29,850	198,100	207,550	177,700
Total Education & Recreation	1,830,952	1,933,752	2,123,079	2,017,182	83,430
Total Conservation and Development	2,460,312	2,379,695	2,546,815	2,185,138	(194,557)
Total Debt Service	1,935,020	2,039,919	1,636,777	1,996,777	(43,142)
Total Reserve for Contingencies	-	236,651	250,000	250,000	13,349
TOTAL EXPENSES	69,187,409	75,063,638	71,399,088	70,037,962	(5,025,676)

Requested Capital Outlay Removed v. Approved



FUND BALANCES PRESERVED

Amounts Not Applied to 2012 Budget

- **\$132,475 available unused 2011 Levy**
- **\$144,468 net new construction increase**
- **\$1,384,548 General fund, unreserved, undesignated balance 1/2 (25% excess)**

Amount Applied

- **\$314,328 in Sales Tax Fund surplus was applied**



PERSONNEL Wages

- **Zero automatic pay increases**
- **Non-represented pay plan approved by County Board has been implemented**
- **\$200,000 budgeted for pay for performance**



PERSONNEL Positions

- **Zero new positions in 2012**
- **1 LWCD position eliminated through attrition (\$36,140)**
- **2 vacant HHS positions eliminated (\$100,000)**
- **CHANGE REQUESTS**
 - **Treasurer: increase .75 to 1.0, Denied**
 - **HHS: mental health nurse increase .875 to 1.0, Denied**
 - **HR/Administrator: increase .625 to 1.0 (confidential), Granted: \$12,636**
 - **Victim Witness: fund 39% lost grant funding, Granted: \$28,691**
 - **Finance: upgrade, Granted: \$2000**



PERSONNEL Health Insurance

- **Escalating costs minimized**
- **25.6% initial premium increase reduced to 11.5% by negotiating plan design changes;**
 - **Combine union, nonunion groups**
 - **Implement office visit copays (preventative still covered 100%)**
 - **Increasing Rx copay**
 - **Increase number of and total HRA deductibles**
 - **Employee deductible dollar first**



PERSONNEL

Reduction in County Paid Wisconsin Retirement

- **\$1.6M savings projected from employees paying their share of WRS**
- **Savings will offset increases in cost of health insurance and reductions in revenue**

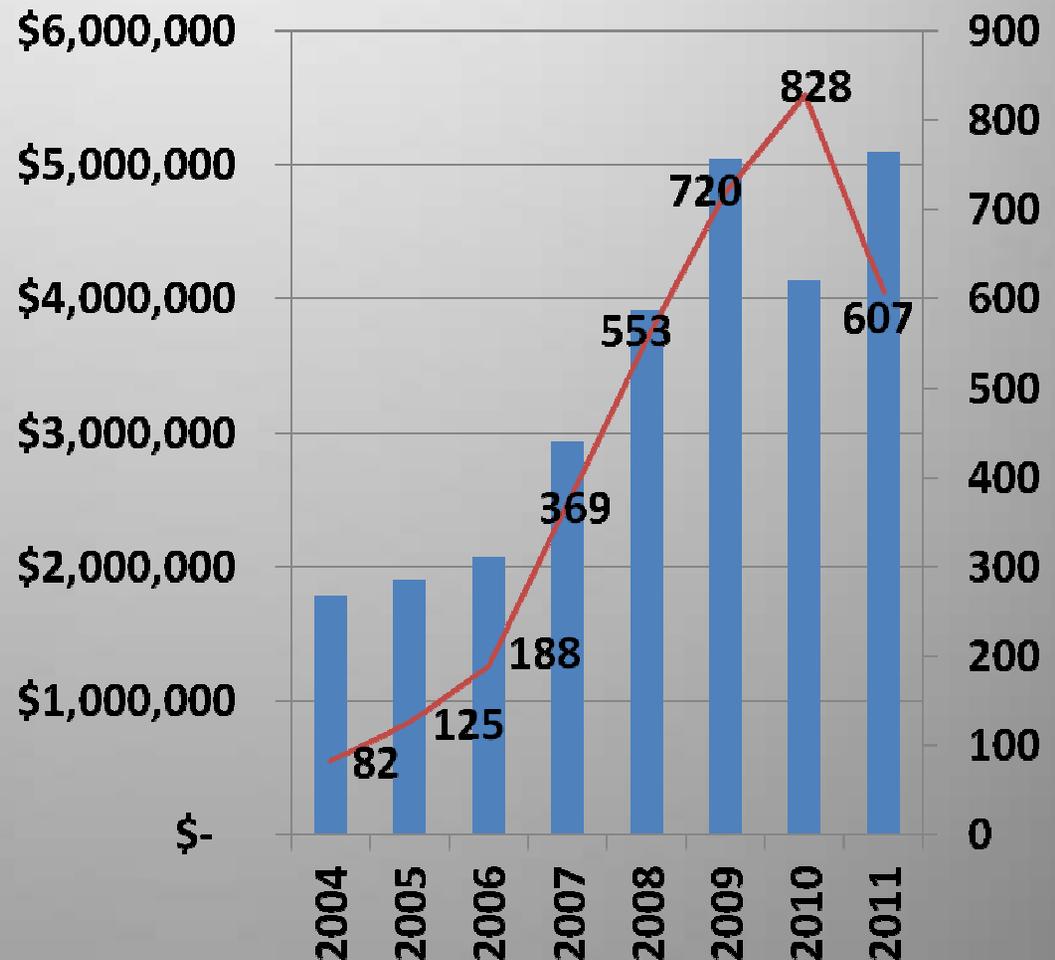
CHALLENGES

Current and Future

Unsettled Economy

1. Foreclosures
2. Unpaid Property Taxes
3. Smallest increase ever (.56%) in net new construction
4. Ongoing decrease in equalized value

Foreclosures and Tax Delinquencies
2004 – 9/30/11



CHALLENGES

Current and Future

Decreasing State Revenues

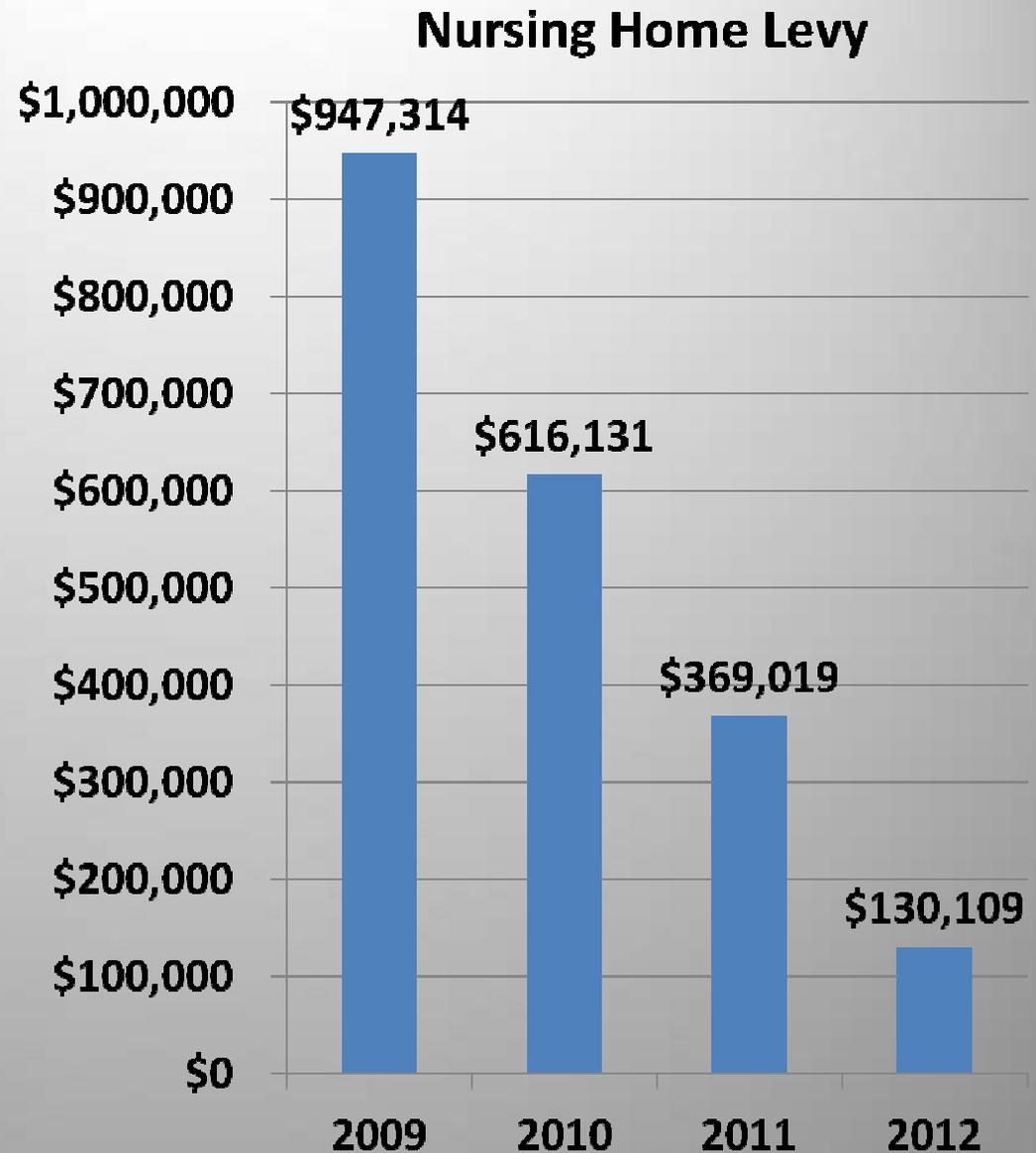
- **\$1.9M Reduction in HHS Revenues. Expenses/Levy offset**
- **\$1.2M Reduction in Highway State & Federal Revenues**
- **Governor's Biennial budget (already known to include \$5M reduction in Medicaid) being analyzed for 2011 and 2012 impact**

CHALLENGES

Current and Future

DECREASED MEDICARE FUNDING

- **10/1/11 Medicare funding reduced 11.1% = \$150,000 reduction in Nursing Home 2012 revenue = 2012 Nursing Home Levy of \$130,109**
- **Nursing Home census trending lower overall**



CHALLENGES
Current &
Future

- **Staff Retention & Recruitment**
- **Capital Improvements**
- **GASB 54 Compliance**

CLOSING COMMENTS
BOARD COMMENTS/QUESTIONS

2012 Recommended Budget



ST. CROIX COUNTY BUDGET SUMMARY

10/7/2011

	2008 Budget		2009 Budget		2010 Budget		2011 Budget		2012
BUDGETED REVENUES									
GENERAL PROPERTY TAXES:									
Operating Levy	22,000,380		22,598,733		24,606,600		24,683,569		24,683,569
Debt Service Levy - pre 7/1/05	2,271,368		2,426,895		1,191,295		1,114,326		823,739
Debt Service Levy - post 7/1/05	259,112		339,409		684,706		697,331		1,118,038
Amounts Levied Outside Levy Limits	677,601		800,201		890,946		970,917		1,222,579
Total General Property Taxes	25,208,461		26,165,238		27,373,547		27,466,143		27,847,925
OTHER TAXES:									
Forest Crop Taxes	8,000		8,000		8,000		10,000		15,000
County Sales Tax	5,382,921		4,680,000		4,191,028		4,792,431		4,990,618
Total Other Taxes	5,390,921		4,688,000		4,199,028		4,802,431		5,005,618
DELINQUENT TAXES:									
Interest on Taxes	350,000		350,000		530,000		575,000		650,000
Penalty on Taxes	200,000		200,000		275,000		300,000		400,000
Total Interest & Penalties	550,000		550,000		805,000		875,000		1,050,000
STATE and FEDERAL AIDS:									
State Shared Taxes	663,473		668,047		627,712		648,464		520,137
State Aid - Exempt Computer Aid	84,560		70,000		36,550		38,000		36,000
Law Enforcement - Recreation	19,000		19,000		25,000		25,000		25,000
Law Enforcement - Other & Schooling - Sheriff & Jail	24,800		25,200		21,960		46,960		52,460
DOJ - Cease Grant	500		500		500		500		500
Vest Grant	-		5,390		4,620		4,620		4,833
DNA Samples	800		800		500		500		500
Recycling Funding	274,540		330,315		289,284		273,122		188,837
Emergency Government (w / Homeland Security)	36,242		53,034		55,057		55,057		98,486
SARA	19,092		19,592		24,328		24,328		19,143
Health & Human Services	15,651,300		7,397,872		7,114,684		7,977,902		7,826,216
ADRC revenues	285,668		632,000		684,036		735,000		795,547
DA grants	134,538		135,700		175,700		196,000		183,400
Victim / Witness Program	75,168		77,833		152,981		160,900		124,892
VOCA Grant	39,364		39,758		41,746		42,581		42,581
Child Support Office	581,007		566,127		593,977		639,530		670,704
Veterans Service Officer	13,000		16,300		16,800		17,000		17,000
Snowmobile Trails	54,150		54,150		54,150		54,150		54,150
Land Conservation	589,695		549,367		560,583		298,471		290,794
Circuit Court Grant	256,402		295,724		291,190		290,634		261,313
Land Records Grant	300		300		300		300		300
Transportation Aids	1,404,140		1,590,000		1,720,000		1,712,000		1,631,000
Vehicle Registration Fees	696,940		696,940		701,400		713,830		721,000
Guardian ad Litem Grant	64,402		67,992		65,783		65,105		66,854
Hazardous Waste Grant	30,000		34,000		23,000		30,000		28,000
UW Extension - Federal Reimbursement	3,778		3,778		3,778		3,778		3,778
County Fair Premiums	7,000		6,800		6,800		6,800		6,700
Total State and Federal Aids	21,009,859		13,356,519		13,292,419		14,060,532		13,670,125

**ST. CROIX COUNTY BUDGET
SUMMARY**

10/7/2011

	2008 Budget	2009 Budget	2010 Budget	2011 Budget	2012
FINES and FEES:					
Probate Fees	20,500	21,000	20,000	20,000	20,000
County Ordinance Forfeitures	380,000	350,000	325,000	325,000	245,000
County Clerk Fees (\$700 sun fund)	108,550	97,150	84,600	85,350	84,700
Family Mediation Fees	9,500	9,500	8,000	8,000	8,000
Court Fees and Costs	300,000	310,000	300,000	300,000	300,000
Clerk of Court Fees	4,250	4,250	3,000	4,500	13,500
Register of Deeds Fees	428,400	410,000	410,000	355,000	430,000
Real Estate Transfer Fees	325,000	225,000	200,000	140,000	130,000
Jail Assessment Fees	115,000	115,000	105,000	105,000	105,000
Sheriff Fees (including towing)	171,608	211,000	205,600	205,600	213,200
Child Support Processing	2,200	2,400	1,000	1,000	4,010
Land Records Fees	130,000	112,500	112,500	120,000	120,000
Total Fines and Fees	1,995,008	1,867,800	1,774,700	1,669,450	1,673,410
CHARGES for SERVICES:					
Elections Charge-backs	34,580	31,290	34,400	25,200	30,000
Circuit Court Charges	1,550	1,500	1,500	1,500	1,500
Drug Court Charges	10,000	8,280	12,000	8,000	7,000
District Attorney Charges	8,000	18,800	18,800	13,800	20,020
Victim Witness Surcharge		18,000	-		-
Medical Examiner's Fees	18,250	18,250	18,250	18,250	44,000
UW Extension Charges & Grants	9,800	5,100	5,600	8,100	7,000
Veterans Service Donations	-	2,000	-		-
Treasurer's Charges	16,000	18,000	18,000	25,000	42,500
Ag Use Penalty	40,000	20,000	15,000	10,000	1,000
Nursing Home	4,582,789	4,723,138	5,739,617	5,884,249	5,397,220
Health & Human Services	7,682,372	4,801,208	2,565,116	2,986,250	1,875,498
HHS-St. Croix Industries			2,317,090	2,441,700	2,191,750
County Farm	-	40,403	48,600	48,600	48,600
County Parks	144,800	94,800	104,000	110,500	113,000
Zoning Fees	452,335	268,930	116,595	118,130	103,878
Septic Inspection fees	210,515	118,055	70,130	82,190	64,155
Unemployment Compensation Reimbursement	30,000	30,000	30,000	30,000	30,000
Board of Prisoners at County Jail	392,065	297,458	269,718	277,118	265,930
Jail Phone Revenue	39,000	21,000	21,000	15,000	15,000
Emergency Communication Center Revenue	8,280	8,280	8,904	8,904	8,904
Planning Office Revenues	453,000	477,000	107,000	83,500	6,000
Tire Recycling Program Revenues	4,850	5,080	4,850	5,770	5,770
Cell Phone Recycling Revenue	300	300	300	300	300
Department on Aging Revenues	730,850	641,569	706,786	639,083	647,387
Highway Department Revenues	16,880,101	17,109,875	15,652,980	9,577,407	6,825,274
Charges to Other Depts - Work Comp / Liability	1,011,790	1,005,216	1,009,388	1,014,486	1,147,603
Debt Service Transfer from other Funds	336,918	-			-
Charges to Nursing Home for Maintenance	760,179	339,952	359,556	360,636	311,635
Total Charges for Services	33,858,324	30,123,484	29,255,180	23,793,673	19,210,924
REVENUE for DEBT RETIREMENT:					

ST. CROIX COUNTY BUDGET SUMMARY

10/7/2011

	2008 Budget		2009 Budget		2010 Budget		2011 Budget		2012	
WMMIC payment	994,585		1,004,850		-		-		-	
Total Debt Retirement Revenue	994,585		1,004,850		-		-		-	
REVENUE from DEBT ISSUANCE:										
Debt Issuance	468,825				-				-	
Total Debt Issuance Revenue	468,825		-		-		-		-	
COMMERCIAL:										
Interest on Investments	650,000		676,000		565,000		300,000		150,000	
Miscellaneous	30,000		30,000		25,000		88,747		29,000	
Rents	50,000		50,000		40,000		40,000		50,000	
Total Commercial	730,000		756,000		630,000		428,747		229,000	
SURPLUS APPLIED:										
County Parks	33,621		65,390		105,454		21,243		-	
County Farm	1,523				3,000				-	
Debt Service	164,662		44,822		2,512		109,515		-	
Dept on Aging							85,449			
Land & Water Conservation	114,103		-		5,900		(8,947)		-	
Health & Human Services	949,991		1,312,360		1,049,211				-	
Land Information Program	67,557		27,524		120,912		46,800		44,019	
Nursing Home	533,231		191,000		136,792		246,363		202,893	
General Fund - Operations	1,005,594				763,000		1,430,410		-	
Sales Tax Fund					-		36,829		314,328	
St. Croix Industries									39,720	
Capital Project Fund					-				750,000	
Total Surplus Applied	2,870,282		1,641,096		2,186,781		1,967,662		1,350,960	
Total Revenues	93,076,265		80,152,987		79,516,655		75,063,638		70,037,962	
BUDGETED EXPENSES										
GENERAL GOVERNMENT:										
County Board and Committees	184,204		171,843		157,560		132,952		131,071	
Legal Notice Publication Fund	1,500		1,500		1,500		1,500		1,500	
Circuit Court	598,299		609,544		631,763		671,356		676,731	
Drug Court	106,797		107,618		114,561		117,426		116,023	
Clerk of Court	1,303,993		1,228,623		1,268,688		1,382,838		1,344,766	
Medical Examiner	138,683		129,747		129,037		129,386		137,714	
County Administrator	158,837		152,635		164,882		166,464		182,390	
Lake Mallielieu Dam Balance Owed	22,204		-							
County Clerk	254,286		253,992		256,439		281,093		276,819	
Elections	115,265		63,545		118,585		59,155		118,310	
Personnel & Recruitment	400,405		381,166		381,510		367,813		376,649	
Information Technology	926,793		905,761		963,333		1,091,254		988,598	
Finance	405,573		390,132		468,087		363,631		361,653	
County Treasurer	224,500		226,182		227,010		226,802		201,258	

ST. CROIX COUNTY BUDGET SUMMARY

10/7/2011

	2008 Budget		2009 Budget		2010 Budget		2011 Budget		2012	
Independent Auditing	30,000		35,000		31,000		45,000		45,000	
Special Accounting	4,145		11,345		11,345		6,345		11,345	
District Attorney, drug Pros, Div Cood	710,546		706,410		765,855		810,713		804,668	
Victim / Witness and VOCA	206,340		216,422		297,770		320,695		314,074	
Corporation Counsel	440,081		437,628		461,040		494,321		491,044	
Register of Deeds	425,115		337,225		354,221		374,529		422,090	
Real Property Lister	175,073		152,964		126,657		138,121		128,148	
Surveyor	198,065		202,018		189,782		191,103		159,307	
Judgments and Losses	7,434		7,434		7,434		7,434		7,434	
Building Services	2,204,944		2,482,344		2,490,982		2,380,428		2,166,471	
Unemployment Compensation	30,000		30,000		30,000		30,000		30,000	
Sundry Unclassified Expense	15,120		15,120		16,000		16,000		23,000	
Funding of Long Term Sick Leave Bank	50,000		49,405		58,903		49,971		18,400	
RHS Funding	-		178,687		137,971		159,635		200,000	
Risk Management - Wk Comp	431,306		425,907		428,827		414,677		409,636	
Risk Management - Liability	580,484		579,309		580,561		599,809		599,490	
Total General Government	10,349,992		10,489,506		10,871,303		11,030,451		10,743,589	
CAPITAL PROJECT FUND (borrowing)										
Capital Outlay Items									750,000	
Total Capital Project Fund	1,344,601		-		-				750,000	
PUBLIC SAFETY:										
Sheriff's Patrol (including Grants)	5,530,013		5,440,498		5,732,994		5,968,628		5,657,372	
Emergency Management / SARA	106,666		120,076		131,728		141,004		187,297	
Emergency Communications Center	1,497,770		1,514,649		1,563,213		1,697,658		1,620,881	
Jail Improvement Fund	50,000		50,000		50,000		50,000		50,000	
County Jail	3,499,117		3,379,250		3,627,592		3,777,199		3,721,860	
Total Public Safety	10,683,566		10,504,473		11,105,527		11,634,489		11,237,410	
HEALTH and HUMAN SERVICES:										
Hazardous Waste	51,161		51,289		48,093		48,881		48,757	
Child Support Office	608,451		569,890		597,633		646,895		644,714	
Veteran's Service Officer	228,470		226,794		234,828		247,254		243,390	
Veteran's Relief	6,000		6,000		6,000		8,700		8,700	
County Farm	1,523		40,403		51,600		1,000		-	
Department on Aging Programs	949,034		846,623		924,053		943,362		854,252	
ADRC	285,668		632,000		2,457,878		2,274,599		2,183,263	
Health & Human Services	31,335,020		19,199,692		14,758,107		16,071,121		14,470,684	
HHS-St. Croix Industries					2,317,090		2,441,700		2,231,470	
Nursing Home	5,375,879		5,861,452		6,492,540		6,499,631		5,730,222	
Total Health and Human Services	38,841,206		27,434,143		27,887,822		29,183,143		26,415,452	
HIGHWAYS:										
Highways	22,642,071		22,688,498		22,568,152		16,595,688		14,234,864	
Total Highways	22,642,071		22,688,498		22,568,152		16,595,688		14,234,864	
COUNTY AID BRIDGES:										

ST. CROIX COUNTY BUDGET SUMMARY

10/7/2011

	2008 Budget		2009 Budget		2010 Budget		2011 Budget		2012	
County Aid Bridges	104,750		183,500		112,300		29,850		207,550	
Total County Aid Bridges	104,750		183,500		112,300		29,850		207,550	
EDUCATION and RECREATION:										
County Fair	56,455		28,500		43,500		43,500		47,480	
UW Extension Programs	343,497		327,815		332,760		333,154		347,720	
County Parks & Snowmobile Trails	707,801		577,464		687,004		616,031		606,953	
Municipal Library Funding	572,851		616,701		778,646		941,067		1,015,029	
Total Education & Recreation	1,680,604		1,550,480		1,841,910		1,933,752		2,017,182	
CONSERVATION and DEVELOPMENT:										
EDC & Momentum West	54,423		54,202		54,202		55,494		104,500	
Regional Planning Commission	62,990		62,060		58,342		55,133		53,103	
Zoning	672,648		509,451		452,453		475,403		458,879	
Septic Inspections	245,412		202,220		143,506		150,508		150,158	
County Planning Office	814,013		751,980		377,291		405,926		320,034	
WESTCAP	3,000		3,500		3,500		4,000		-	
Land & Water Conservation Programs	1,094,515		975,327		1,066,583		783,731		739,538	
Land Information	197,857		140,324		233,712		167,100		164,319	
Recycling	279,890		335,695		297,539		282,400		194,607	
Total Conservation and Development	3,424,748		3,034,759		2,687,128		2,379,695		2,185,138	
DEBT SERVICE:										
Principal on Long-Term Debt	3,230,000		3,315,000		1,430,000		1,620,000		1,685,000	
Interest on Long-Term Debt	261,510		306,864		241,889		335,794		239,078	
Principal on STFLoans	226,185		230,321		240,975		73,998		66,842	
Interest onSTFL loans	32,927		28,791		18,137		6,990		3,351	
Paying Agent Service Charges	4,105		4,455		2,512		3,137		2,506	
Total Debt Service	3,754,727		3,885,431		1,933,513		2,039,919		1,996,777	
RESERVE for CONTINGENCIES:										
	250,000		382,197		509,000		236,651		250,000	
Total Reserve for Contingencies	250,000		382,197		509,000		236,651		250,000	
Total Expenses	93,076,265		80,152,987		79,516,655		75,063,638		70,037,962	
Balanced / Unbalanced Postion	-									