

**AGENDA FOR THE
DOUGLAS COUNTY BOARD OF SUPERVISORS
Tuesday, October 25, 2016, 6:00 p.m., Board Room, Second Floor, Government Center
1316 North 14th Street, Superior, Wisconsin**

(County Board to maintain a two-hour meeting limit or take action to continue meeting beyond that time.)

Meeting called to order by Chairman Mark Liebaert.

Pledge of Allegiance to be recited.

Roll call taken by County Clerk Susan T. Sandvick.

PUBLIC INPUT

Persons interested in speaking on budget items not specifically on agenda can do so at this time.

RESOLUTIONS

#67-16: Resolution by the Administration Committee authorizing Senior Connections to apply for Transportation Services Grant.

#68-16: Resolution by the Administration Committee designating banking depositories.

PRESENTATIONS

Andy Lisak, County Administrator, and Candy Holm-Anderson, Finance Director – Presentation and Review of 2017 budget

2017 BUDGET RESOLUTIONS

#69-16: Resolution by the Administration Committee recommending the sum of \$529,093.00 be levied for the purpose of paying special charges.

#70-16: Resolution by the Administration Committee recommending the sum of \$16,691,166.00 be levied for the purpose of paying general property taxes.

#71-16: Resolution by the Administration Committee recommending the sum of \$52,667,908.00 be budgeted for the operation of all county departments for 2017

ADJOURNMENT: Next regularly scheduled meeting – Thursday, November 17, 2016.

Submitted by,

Susan T. Sandvick
Douglas County Clerk

DOUGLAS COUNTY MISSION STATEMENT

The mission of Douglas County is to provide cost-effective services, with equal access to all citizens; to continue and enhance partnerships; to responsibly manage our resources and plan for the future.

Note: Agenda and exhibits, if any, are available on the Douglas County website www.douglascountywi.org. Action may be taken on any item listed on the agenda. The County of Douglas complies with the Americans with Disabilities Act of 1990. If you are in need of any accommodation to participate in the public meeting process, please contact the Douglas County Clerk's Office at (715) 395-1341 by 4:00 p.m. on the day prior to the scheduled meeting. Douglas County will attempt to accommodate any request, depending on the amount of notice we receive.

Posted: Courthouse, Government Center, Telegram copied.



10-18-2016

Pamela A. Tafelski

RESOLUTION #67-16
RESOLUTION BY THE ADMINISTRATION
COMMITTEE

Subject: Transportation Services Grant

WHEREAS, Section 85.21 of the Wisconsin Statutes authorizes the Wisconsin Department of Transportation to annually grant financial aid to counties for the purposes of assisting them in providing specialized transportation services to the elderly and the disabled, and

WHEREAS, each grant must be matched with a local share of not less than 20% times the amount of the grant which is \$116,117.00 and

WHEREAS, this body considers that the provision of specialized transportation services would improve and promote the maintenance of human dignity and self-sufficiency of the elderly and the disabled.

NOW, THEREFORE, BE IT RESOLVED that the Douglas County Board of Supervisors on this 25th day of October, 2016, authorizes Senior Connections to prepare and submit to the Wisconsin Department of Transportation an application for assistance during 2017 under Section 85.21 of the Wisconsin Statutes, in conformance with the requirements issued by that Department and also authorizes the obligation of county funds in the amount of \$23,223.40 in order to provide the required local match of \$23,223.40.

BE IT FURTHER RESOLVED that the Douglas County Board of Supervisors authorizes Senior Connections to execute a state aid contract with the Wisconsin Department of Transportation under Section 85.21 of the Wisconsin Statutes on behalf of Douglas County.

Dated this 25th day of October, 2016.

(Committee Action: Unanimous)

(Fiscal Note: Within budget)

Roll Call		
District Number	Yes	No
1. Pomush		
2. White		
3. Finn		
4. Clark		
5. Baker		
6. Paine		
7. Glazman		
8. Robinson		
9. Jaques		
10. Quam		
11. Finendale		
12. Lear		
13. Allen		
14. Ryan		
15. Hendrickson		
16. Luostari		
17. Liebaert		
18. Corbin		
19. Mock		
20. Conley		
21. Bergman		
Roll: Ayes _____ Noes _____ Absent _____ Abstain _____ Passed _____ Lost _____ Refer _____ Amend _____ Other _____		
Rev. 04/19/16		

Roll Call		
District Number	Yes	No
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**RESOLUTION #68-16
RESOLUTION BY THE ADMINISTRATION
COMMITTEE**

Subject: Designation of Banking Depositories

RESOLVED that the following banking institutions:

BMO Harris Bank, Superior
 National Bank of Commerce, Superior and Solon Springs
 First Merit Bank / Huntington National Bank, Superior
 Security State Bank
 State Investment Pool
 Chippewa Valley Bank
 Timberwood Bank
 Superior Choice Credit Union
 Superior Savings Bank
 Metro/Hermantown Federal Credit Union

of the State of Wisconsin, qualified as public depositories under Chapter 34 of the Wisconsin Statutes, shall be and are hereby designated until further action, as public depositories for all public monies coming into the hands of the Treasurer of the County of Douglas, State of Wisconsin.

BE IT FURTHER RESOLVED that withdrawal of disbursements from any one of the above-named depositories shall be by order check or wire transfer as provided in Section 66.0607(3) of the Wisconsin Statutes and that in accordance therewith all order checks shall be signed by the following persons:

Susan T. Sandvick, County Clerk, or
 Cheryl L. Westman, Deputy County Clerk

and

Carol Jones, Treasurer, or
 Cindy Michalski, Deputy Treasurer

and shall be so honored.

BE IT STILL FURTHER RESOLVED that there will be a limit of \$5,000,000.00 of County of Douglas funds in any depository, with the exception of the State Investment Pool, or banking institutions offering full insurance and/or collateralization at any one point in time and that funds can be deposited in money markets, checking accounts, U.S. Treasury Notes, U. S. Treasury Bills, Treasury Bonds, Re-purchasable

Roll Call		
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18. Corbin		
19. Mock		
20. Conley		
21. Bergman		
Roll: Ayes _____ Noes _____ Absent _____ Abstain _____ Passed _____ Lost _____ Refer _____ Amend _____ Other _____		
Rev. 04/19/16		

agreements, Federal Home Loan Bank Bonds, and Certificates of Deposit.

BE IT STILL FURTHER RESOLVED that all financial institutions desiring to serve as public depositories for the County of Douglas must provide the following information on a quarterly basis: the profit record for the most recent quarter and a copy of the annual report; and the County of Douglas will determine the propriety of depositing money in each institution on a quarterly basis.

BE IT STILL FURTHER RESOLVED that Douglas County also maintains the following bank accounts, with authorized signatories listed:

- (1) Clerk of Courts - One checking account at National Bank of Commerce; Michele Wick, Char Kastern, Carol Jones; Two money market accounts at National Bank of Commerce; Michele Wick, Char Kastern, Carol Jones, Cindy Michalski, authorized signatories;
- (2) Douglas County Rural Housing Authority account at Superior Choice Credit Union; Steve Rannenber, Keith Wiley, Patricia Ryan and Diane Zimmerman, authorized signatories;
- (3) Jail Inmate account at National Bank of Commerce; Bob Galovich III, Mollie Maruca, Carol Jones, Fred Linder, Angel Swanson, Russ Milroy, Tyler Edwards, Rich Davidson, and Jim Lemieux, authorized signatories;
- (4) Checking account at BMO Harris Bank, Superior, for Register of Deeds; Gayle I. Wahner and Cathryn Salus, authorized signatories;

BE IT STILL FURTHER RESOLVED that a certified copy of this resolution shall be delivered to each of the above-named depositories and said depositories may rely on this resolution until changed by lawful resolution and a certified copy of such resolution has been given to the cashier of the respective above-named depositories.

Dated this 25th day of October, 2016.

(Committee Action: Unanimous)
 (Fiscal Note: None)

**RESOLUTION #69-16
RESOLUTION BY THE ADMINISTRATION
COMMITTEE**

Subject: Special Charges Levy

RESOLVED that the Douglas County Board of Supervisors levy the sum of \$529,093.00 as apportioned on taxable property in Douglas County for the year 2016, for the purpose of paying special charges in 2017, as follows:

Recycling/Solid Waste Management	\$ 109,200.00
City of Superior & Adjacent County Libraries	351,978.00
County Aid to Bridges	67,915.00
Total 2016 Special Charges	<u><u>\$ 529,093.00</u></u>

Dated this 25th day of October, 2016.

(Committee Action: Unanimous)

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18. Corbin		
19. Mock		
20. Conley		
21. Bergman		
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Rev. 04/19/16		

RESOLUTION #70-16
RESOLUTION BY THE ADMINISTRATION
COMMITTEE

Subject: General Property Tax Levy

RESOLVED that the Douglas County Board of Supervisors levy the sum of \$16,691,166.00 (\$529,093.00 for special charges; \$16,162,073.00 for all other taxes) as apportioned on taxable property in Douglas County for the year 2016, for the purpose of paying general property taxes in 2017.

Dated this 25th day of October, 2016.

(Committee Action: Unanimous)

Roll Call		
District Number	Yes	No
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18. Corbin		
19. Mock		
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21. Bergman		
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Rev. 04/19/16		

**RESOLUTION #71-16
RESOLUTION BY THE ADMINISTRATION
COMMITTEE**

Subject: Budget for 2017

RESOLVED that the Douglas County Board of Supervisors approves the sum of \$52,667,908.00 (\$52,477,908.00 for operating expenditures; \$190,000.00 for capital outlay) as the budget for all departments for the year 2017.

Dated this 25th day of October, 2016.

(Committee Action: Unanimous)

Roll Call		
District Number	Yes	No
1. Pomush		
2. White		
3. Finn		
4. Clark		
5. Baker		
6. Paine		
7. Glazman		
8. Robinson		
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Roll: Ayes _____ Noes _____ Absent _____ Abstain _____ Passed _____ Lost _____ Refer _____ Amend _____ Other _____		
Rev. 04/19/16		



Brule River



Douglas County, Wisconsin
2017
PROPOSED BUDGET

Cover photograph by Keith Nordskog

DOUGLAS COUNTY, WISCONSIN



PROPOSED

Douglas County, Wisconsin—Annual Budget

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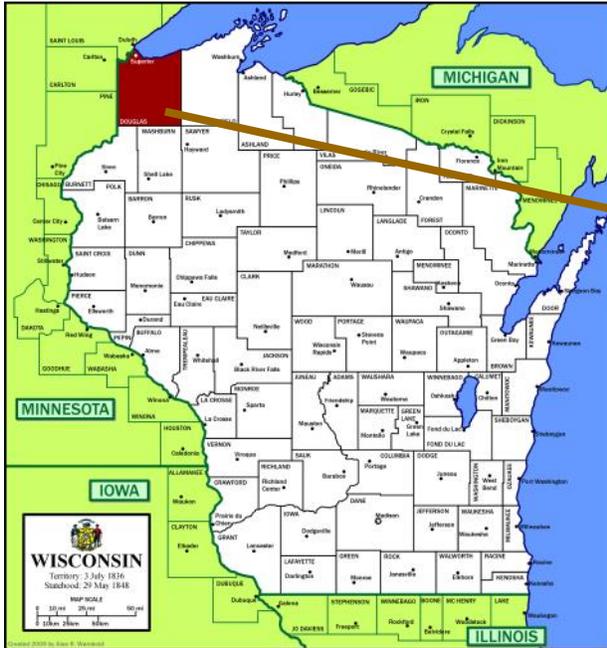
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Financial and General Information

Douglas County Profile



Douglas County, a superior place in which to live, work, recreate, and invest

Douglas County is the fourth largest county in Wisconsin (land area) with 1,342 square miles and lies in the north-west corner of the Indian Head Country and the state. Most of the county is within a half hour's drive from Superior, the County Seat. The Superior-Duluth harbor ranks sixteenth in the nation in tonnage. Transportation, tourism, health care, education and manufacturing are major providers of employment for Douglas County residents today.

The breathtaking beauty and historical lore of Douglas County make a visit to the northwestern tip of Wisconsin a must for every visitor. Originally settled by the Chippewa Indians, the Douglas County area is a four-season spectacular, where fishing, hunting, snowmobiling, and skiing combine to make family fun a way of life. The towns dotting the countryside are interesting and picturesque, and two beautiful State Parks, sandy public beaches, and a multitude of clean, sparkling lakes only add to the county's charm.

Douglas County's most memorable attraction, the majestic Lake Superior, is the largest fresh water lake in the world, encompassing 3,200 square miles. The "Grand Lac" has a maximum depth of 1,290 feet and a maximum width of 160 miles. The Seaman's Memorial Statue, dedicated to those men who lost their lives on the great lake, is located on Barker's Island in Superior, adjacent to the S.S. Meteor Maritime Museum, the last remaining "whaleback" freighter. At the entrance to Barker's Island is the Richard I. Bong WWII Heritage Center, created to honor and remember all those who fought and died, worked and waited during WWII. Ships from many foreign ports, as well as huge "lakers" over one thousand feet in length, cruise in and out of the Superior/Duluth harbor at regular intervals between April and November. Lumbering is another of Douglas County's major industries, reflected in the rich history portrayed at Fairlawn Mansion and Museum, built by Superior's second Mayor, timber baron, Martin Pattison. The historical lore of a by-gone age is also abundant at Superior's Fire House and Police Museum, where a treasure of vintage fire engines is housed.

Located on the eastern edge of Superior, Wisconsin Point allows an unforgettable view of Lake Superior. "The Point" also offers an abundance of natural beauty for the nature lover, hiker, picnicker, swimmer, and photo buff. In its natural state, it is a veritable goldmine of driftwood and agates. A sandy beach, lighthouse, and the Superior harbor entry draw visitors for a memorable afternoon or a star-filled evening. A Native American cemetery also offers a glimpse of the past.

Traveling east from Superior, the visitor will find the Brule River and Amnicon State Park. Known as the “River of Presidents”, the Brule is a perfect location for canoeing or kayaking, and the Brule River Forest offers an abundance of wooded hiking trails for the nature enthusiast. Presidents Grant, Cleveland and Hoover fished the Brule, and Calvin Coolidge made it the site of his summer White House. Eisenhower enjoyed the hospitality of Cedar Lake Lodge as well. Amnicon Falls State Park is an 800-acre untouched natural setting, which provides a quiet oasis for campers, picnickers, hikers, and nature lovers. At one point, the Amnicon River divides to form an island, which can be reached by a covered bridge. The picturesque bridge provides an excellent vantage point of the falls for photographers.

A trip south of Superior is just as rewarding as a trip east. Highway 35 will take the visitor to Pattison State Park, named for timber baron, Martin Pattison. Highlighted by spectacular scenery, which includes the highest waterfall in the state, Pattison Park also offers excellent camping and picnicking facilities, a supervised swimming beach, hiking trails and groomed snowmobile and cross-country ski trails.

Lucius Woods County Park, located on Highway 53 in Solon Springs, is another must for any visitor to Douglas County. Situated on St. Croix Lake, the park offers swimming, boating, fishing, camping and a log amphitheater that provides a unique venue to a summer concert series. A divide at the north end of the lake is the result of glacier activity 10,000 years ago. It created the unusual northern flow of the Brule River and the southern flow of the St. Croix.

Overall, Douglas County is a sportsman’s paradise, a history buff’s dream, a nature lover’s utopia, and a ship enthusiast’s delight.

Source: <http://douglascountywi.org>

Population and Economy

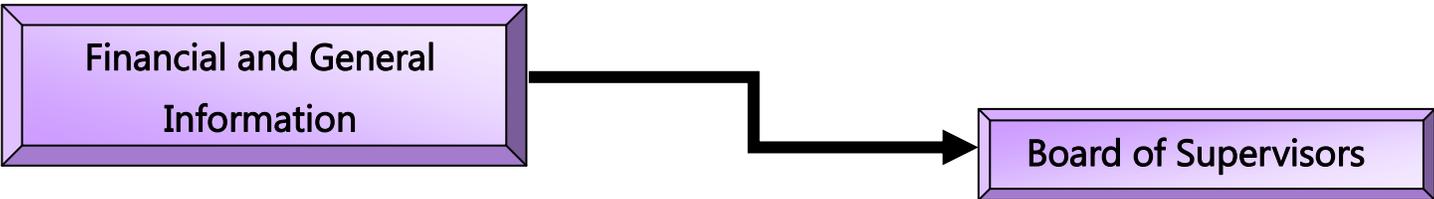
Douglas County has experienced a slight increase in population since the 2010 Census. According to the Wisconsin Department of Workforce Development, Douglas County’s population was 44,394 in 2015, an increase of 0.5% over 2010. Douglas County’s population growth rate ranked forty-first out of 72 Wisconsin counties. This continues a population increase trend that began in 1986.

The county’s population continues to age. In 2000, the median age of Douglas County was 37.7 and in 2014 it was 41.5. Roughly 14% of the county’s population was over the age of 64. The United States Census Bureau estimates that in 2013 15.6% of the county’s population was over the age 64. This compares to 14.8% for the state of Wisconsin as a whole. It is projected that by the year 2040, 25% of the county’s population will be over the age of 64.

For most of the Great Recession of 2008, Douglas County’s unemployment rate has been lower than Wisconsin’s and the United States’ as a whole. Recent unemployment rates have climbed above the state and national averages. This is due in part to the slow down on the Minnesota Iron Range and the delay in Enbridge Energy projects.

In 2014, firms in Douglas County employed a total of 15,260 people. The top industries in the county based on employment were: 1) Trade, Transportation, Utilities with 4,464 employees, 2) Education & Health with 3,475 employees, 3) Leisure & Hospitality with 2,040 employees, and 4) Manufacturing with 1,342 employees. The top four industries by total payroll were: 1) Trade, Transportation, Utilities (\$175,073,726), 2) Education & Health (\$126,325,584), 3) Manufacturing (\$72,290,912) and 4) Construction (\$63,128,799).

Source: http://dwd.wisconsin.gov/oea/county_profiles/current/douglas_profile.pdf

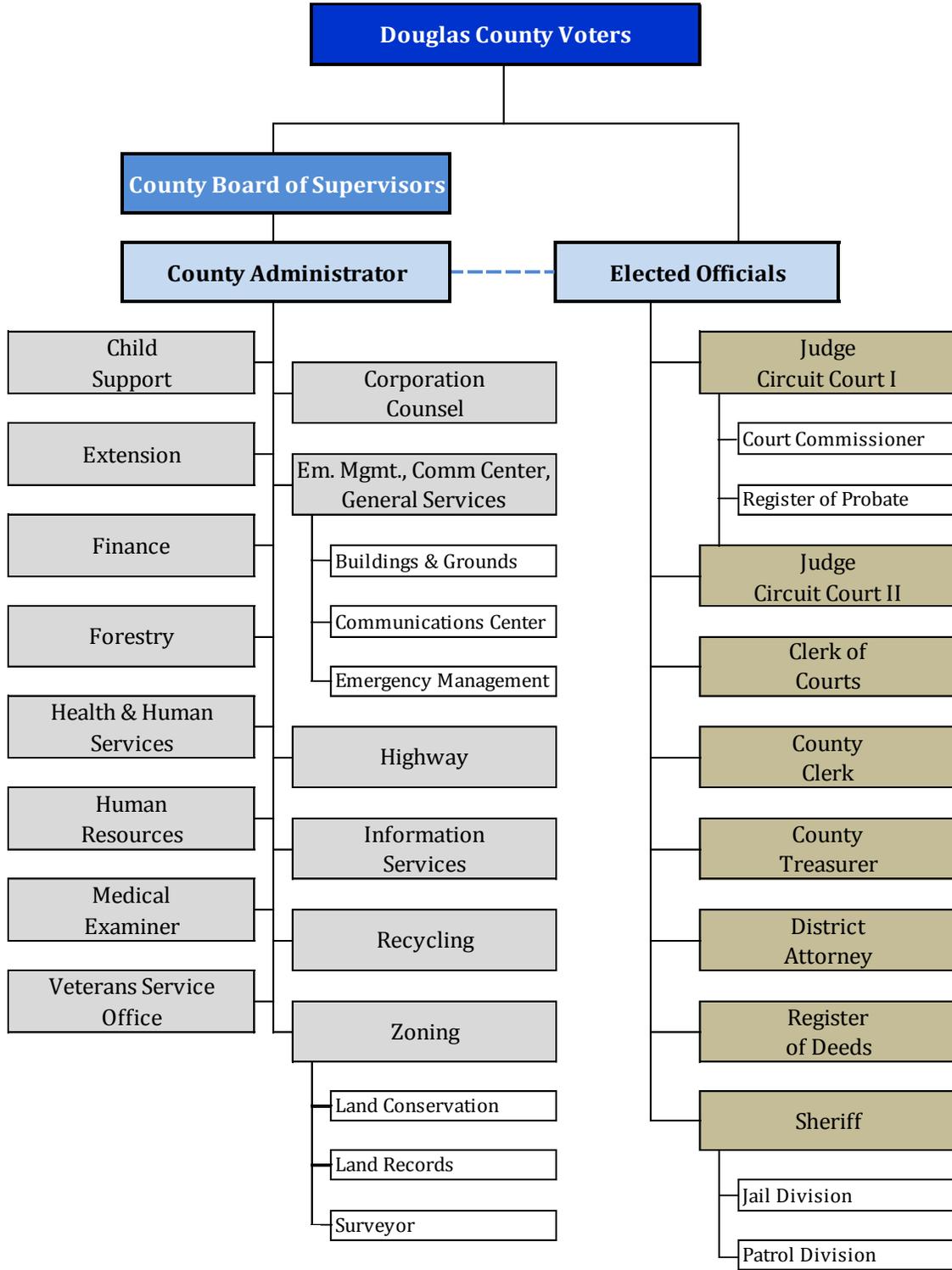


Mark E. Liebaert-CHAIR
 Jim Paine- VICE CHAIR
 Lawrence J. Quam-2nd VICE CHAIR
 Rosemary Lear-3rd VICE CHAIR

Samuel Pomush	1st District Supervisor
Terry White	2nd District Supervisor
Douglas Finn	3rd District Supervisor
Peter Clark	4th District Supervisor
Nick Baker	5th District Supervisor
Jim Paine	6th District Supervisor
Charles Glazman	7th District Supervisor
John C. Robinson	8th District Supervisor
Alan J. Jaques	9th District Supervisor
Lawrence J. Quam	10th District Supervisor
Marvin Finendale	11th District Supervisor
Rosemary L. Lear	12th District Supervisor
Keith A. Allen	13th District Supervisor
Patricia Ryan	14th District Supervisor
Susan A. Hendrickson	15th District Supervisor
Scott Luostari	16th District Supervisor
Mark E. Liebaert	17th District Supervisor
Dan Corbin	18th District Supervisor
Robert Mock	19th District Supervisor
David Conley	20th District Supervisor
Mary Lou Bergman	21st District Supervisor

Organizational Chart

Financial and General Information



— Direct Report
 - - - Budgetary/Policy Responsibility



2017 Budget Message

To the Honorable Members of the Douglas County Board of Supervisors and to the Taxpayers of Douglas County:

It is an honor and privilege for me to present the County Administrator’s 2017 Douglas County Budget. As County Administrator, I am responsible, per Wisconsin Statute 59.18(5), “for the submission of the annual budget to the board.” Although it is “officially” the Administrator’s budget proposal, preparation of this proposal would not have been possible without the cooperation of staff and department managers, especially the staff of the Finance Department and its Director Candy Holm-Anderson. I am very grateful to these dedicated team members and to Douglas County Board Chair Mark Liebaert and the Administration Committee chaired by Jim Paine.

The Douglas County Board of Supervisors is the policy making body for Douglas County. One of the most important policies that the Board establishes is the annual budget. It is the duty of Administration to carry out the policies established by the Board and to carry out the mission of Douglas County which is: *to provide cost-effective services, with equal access to all citizens; to continue and enhance partnerships; to responsibly manage our resources and plan for the future.*

The Administrator, in concert with department managers, must communicate the policies created by the Board to all in County government to ensure compliance. In the case of the budget, each Department Manager provides valuable input to the Administrator during the budget process and, upon County Board adoption, is responsible for “living within” his/her budget. Effective managers seek budget input from and communicate budget expectations to their respective staff. In short, all of us in the employ of Douglas County have a role in the budget process and the financial success of Douglas County.

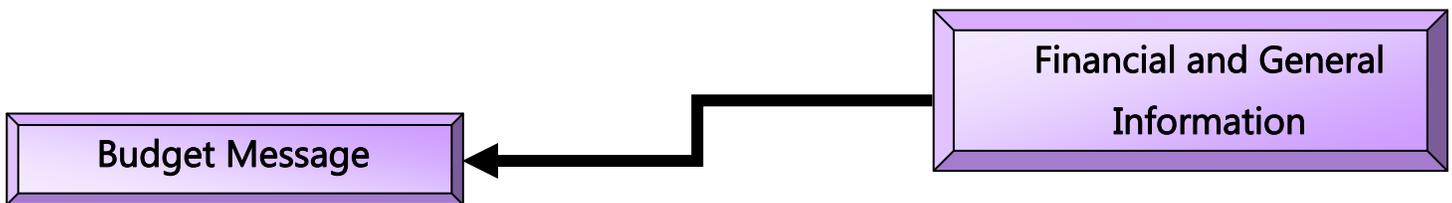
A Review of 2016

Funding Priorities

For the past several years, Douglas County has adopted many of the components of Priority Based Budgeting (PBB). PBB is an approach that causes local governments to spend within their means by continuously focusing on the *results* most relevant to their communities and the programs that influence those results to the highest possible degree. The process involves a systematic review of existing services, why they exist, what value they offer to citizens, how they benefit the community, what they cost, and what objectives and citizen demands they are achieving.

In 2014, the Douglas County Board of Supervisors selected six priority areas for Douglas County government. The Board reaffirmed and ranked these priorities in 2015 and reaffirmed the priority areas again during a budget planning session this past June.

The allocation of resources in the 2016 operating budget reflected these priorities as did the decisions made by the County Board when it selected projects during the capital projects process mid-year 2016.



The capital projects process was improved when in January 2016 the Board adopted a policy (Resolution #3-16) regarding the disbursement of any unassigned general fund surplus from a previous year’s operation. In adopting the policy, the Board reaffirmed an earlier policy (Resolution #39-12 adopted April 12, 2012) establishing the maintenance of a minimum balance in the Unassigned General Fund. According to Resolution #39-12, the unassigned general fund balance compared to governmental expenditures will be maintained at a minimum ratio of 12% or about eight weeks of working capital for operations.

Resolution #3-16 states that the County Board of Supervisors has the authority to approve the use of surplus funds from a previous year as referred by the Administration Committee. The resolution further states that the disbursement of the surplus that remains, after the minimum ratio established by Resolution #39-12 is maintained, shall be as follows:

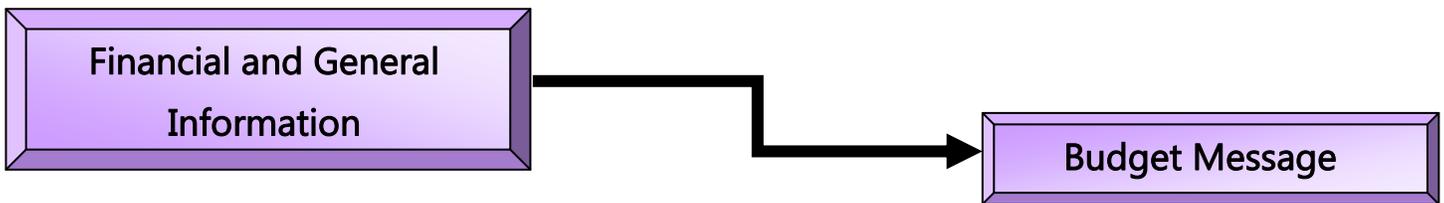
- 50% Capital Improvements as defined in the Capital Improvement Plan
- 15% Timber Sales Revenue Reserve (reserve fund to be capped at \$1,000,000)
- 15% Courthouse/Government Center Maintenance Fund
- 20% Discretionary allocation recommended by the Administration Committee to the full County Board to fund:
 - ◆ Merit Reward System for employees
 - ◆ Adjustments to the Wage Compensation Plan
 - ◆ Special Projects

Following the policies established by Resolutions #39-12 and #3-16 and the priorities it established, the County Board approved funding for the following projects within five of the six of the priority areas.

Priority #1: Sustainable Infrastructure Investment: A county that plans for, funds and invests in transportation, infrastructure and equipment improvements while exploring energy efficient options.

- Vehicles and Equipment for Highway Department
- Engineering and Design of Park Creek Pond Spillway and Stateline Flowage Dam
- Courthouse Atrium Repair Study
- Replace Fire Alarm System and Energy Management System
- Install OSHA Safety Equipment on Government Center Roof
- Replace Power Supply System and Upgrade Storage Capacity and Firewall Protection for Information Services

These projects are in addition to highway projects funded in the 2016 Operating Budget which allowed for the pulverize and paving of 10.5 miles of County Highway A and approximately 2 miles of County Highway C and the purchase of three plow trucks vehicles to upgrade the department’s aging fleet of vehicles.



Priority #2: Responsible Development: As an economically vibrant county we will pursue economic development and revitalization opportunities that assist in cultivating a quality of life that is appealing to business and residents while honoring and preserving the past.

- Relocate Communication Antennas and Equipment in Parkland Industrial Park

Priority #3: Natural Resources: A county that protects sustains and enhances its natural resources and promotes recreation and educational opportunities.

- Resurfacing of County Forest Roads
- Provide Funds for Upper St. Croix Land Acquisition
- Network Server Replacement at Forestry

Priority #4: Public Safety: A county that invests in public safety to respond to emergency situations, and ensure the safety and security of citizens and their property.

- Elevator Upgrade in Jail
- Replace Uninterruptable Power Supply in Jail and Communication Center
- Acquire New Fingerprint Machine and Self Contained Breathing Apparatus equipment for Jail
- Replace Plotter in Emergency Management
- Acquire Forensic Mapping Equipment and Night Visions Thermal Equipment for Sheriff’s Office

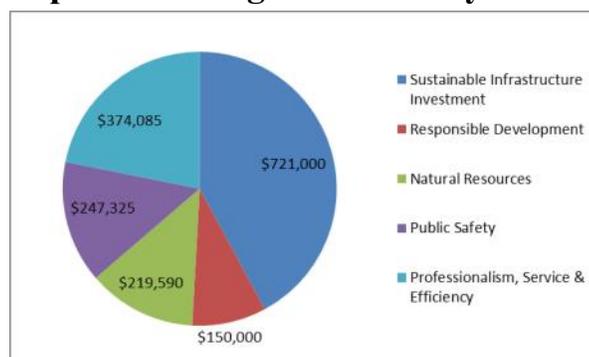
Priority #6: Professionalism, Service and Efficiency: A county that has well trained professional staff that provides customers with quality programs and services in an efficient and innovative manner with a low tax impact.

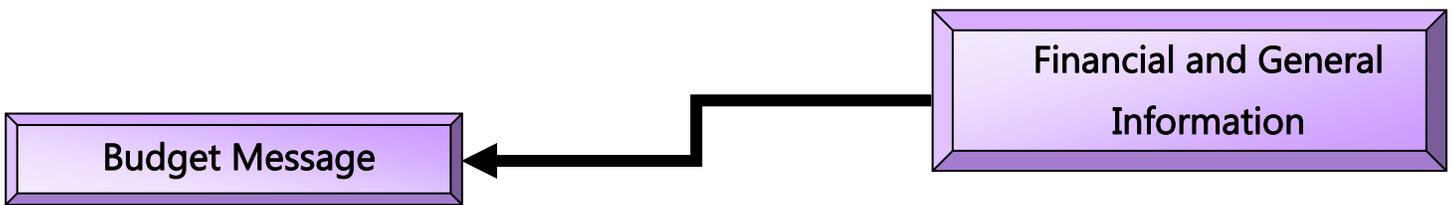
- Continued Remonumentation for Land Records
- Aerial Pictometry Mapping with LiDAR Processing
- Funding for Replacement of County-wide Voting Equipment

There were no capital expenditures directly related to the fifth priority area - **Compassion:** A county that is compassionate and provides efficient and effective services to members of our community who are in need.

The pie chart in Table 1 provides a summary of total capital project investment for each priority area.

Table 1
2016 Capital Funding Allocation by Priority Area





The Impact of the Local Economy on County's Finances

Douglas County relies on several different sources of revenue to fund its operations. Revenue received from property taxes equals approximately one third of the County's operating budget. The County receives revenue from a one-half percent sales tax applied to all taxable sales within the county. The County also receives a portion of the "Occupational Tax" charged on commodities (coal, wheat, etc.) that are shipped through the port of Superior. The County receives interest on its investments (savings, money market accounts and certificates of deposit and interest it charges on past due taxes. The County also charges fees for permits, inspections and some licenses. From the State of Wisconsin the County receives "Shared Revenue" payments and payments for specific services the County provides per state mandate.

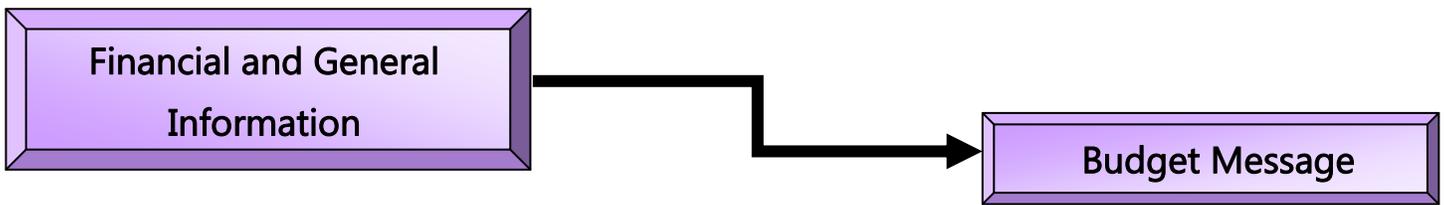
A very important source of revenue that not all counties in Wisconsin receive is timber sales revenue that Douglas County receives from timber that is harvested as part of the County's comprehensive management plan of the approximately 280,000 acres of forest land that it owns. Recently, timber sales revenue and revenue from other fees related to the County Forest have equaled approximately 7% of the County's total budget.

Finally, the County has the ability to borrow money to fund long term capital projects or major obligations. The County can do this by issuing tax exempt bonds or by borrowing from the Wisconsin Board of Commissioners of Public Lands.

Douglas County is fortunate to have multiple sources of revenue. This diversity helps temper the impacts on the County's finances from any drastic change in any one source of revenue. Douglas County government does not operate in a vacuum. Revenue the county receives are affected by changes in state law and by the health of the local economy. Although, revenue from the state of Wisconsin has remained stable for the past several years, revenue from other sources is greatly impacted by the health of our local economy.

Even the rating that Moody's gives to the bonds issued by the County is affected by the strength, diversity and performance of the local economy. Over the past several years, the County's bonds have received a Aa3 rating by Moody's. Although a Moody's rating of Aa3 is a very good rating, one of the challenges that Moody's identify which prevented our bonds from receiving a higher rating was the limited growth within our local economy. A higher bond rating typically results in lower interest rates the County has to pay on the bonds it issues.

In 2016, the County started to experience something it hadn't seen in a while; the slowing of the local economy. This first became evident in sales tax revenue reports issued by the Wisconsin Department of Revenue. Since the time the budget had passed in October 2015, both Target and Kmart announced the closing of their Superior stores. This explained part of the reason the county's sales tax receipts were below those budget, but it didn't explain the total gap which was estimated (based on total receipts as of May 31, 2016) to reach \$600,000 by the end of the year. Something more of structural nature was occurring with the local economy.



The structural assumption was supported by unemployment data and property value growth within the county due to net new construction. According to the Wisconsin Department of Workforce Development, the Douglas County Unemployment rate as of July 2016 was 5.3%, higher than the national average of 4.9% and substantially higher than the Wisconsin average of 4.2%. In July 2016, Douglas County had an unemployment rate of 4.6%, which was lower than the national average and just slightly higher than the state average. With the exception of the past year, Douglas County's unemployment was consistently below that of the state and the nation since the state of the Great Recession in 2008.

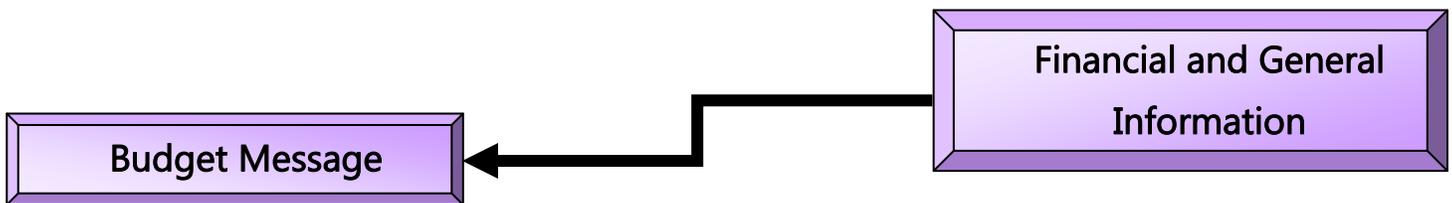
Douglas County's growth in equalized value from net new construction in 2016, although a positive 0.73% , was below the state of average of 1.43%. In 2015, Douglas County experienced a growth in net new construction of 0.736%.

Douglas County and the entire region are experiencing the effects of a slump in global commodity markets. The economy of Douglas County is heavily reliant on the shipment of commodities such as coal, taconite and crude oil and the mining of taconite. Several of our manufacturers supply products to industries whose financial health that rises and falls with the price of steel.

The global steel glut has caused domestic steel prices to stay low which has resulted in a major slow down on the Iron Range of Minnesota. Concerns about global warming has caused a shift from the use of coal to natural gas, solar and wind for the generation of electricity, this has resulted in a dramatic decline in the amount of coal that is shipped by Midwest Energy Resources. Low crude oil prices have caused a steep decrease in oil production in North Dakota oil fields. All three of these factors result in less product moving through Superior, less rail and ship movements and higher unemployment.

The depressed price of crude oil and regulatory maneuvers by neighboring states and the federal government have caused the delay or cancellation of several pipeline projects. Enbridge's Sandpiper project which was designed to carry crude oil from North Dakota to Superior has been cancelled. The result has been a downsizing of Enbridge staff and the staff of the contractor's committed to the project.

Although the revenue the County receives from sales tax and the occupational tax has decreased, the shared revenue we received from the Wisconsin is stable and our growth in net new construction, although below the state average, continues to move in a positive direction allowing slight increases in the County's tax levy. The source of revenue that has increased substantially and is expected to remain strong is the revenue we receive from timber sales on tree harvest on our county forest. But those revenues are also impacted by factors beyond our control.



Rising Health Care Costs

Douglas County employees are fortunate to have one of the best health care plans in the region. Prior to 2016, the cost of the County’s health plan did not increase for five years. Unfortunately due to larger than expected claims, the renewal rate provided to the County by the plan’s third party administrator Health Partners, would have raised the County’s cost by more than \$500,000 if changes to the plan were not made.

Providing a robust health benefit plan which does not burden employees with unbearable costs is something in which Douglas County takes pride. However, providing that benefit does come at a substantial cost. According to statistics from the Kaiser Family Foundation the County’s portion of the cost of its traditional health insurance plan was over 50% greater than the average employer cost in Minnesota and Wisconsin for a single plan and nearly double the average employer cost for family and employee-plus-one plans.

Controlling costs and improving the health and wellbeing of employees and their family members has been the mission of the County’s Health Benefits Committee. Over the years, the Committee has recommended and the County Board has approved the introduction of an incentive to encourage employees to participate in the health assessment and well-being programs administered by Health Partners. Employee and spouse participation rates in these programs have been phenomenal, far exceeding the average participation rate in Health Partner’s book of business.

In 2015, the Committee recommended the introduction of a High Deductible Health Plan/Health Savings Account option for employees. This lower cost option, with County contributions to employee health savings accounts, introduced the principle of “consumerism” to the health benefits program. In 2016, the Committee was asked to investigate and recommend changes to the County’s health benefits program that would result in manageable cost for both the County and its employees.

The Projected Gap

The County’s financial position, both short and long term, was reexamined in June 2016 due to the significant decline in sales tax revenue and the significant potential increase in health benefit costs. Due to conservative budgeting which “under budgeted” our 2016 timber sale revenue, the County was projected, overall, to avoid a deficit in 2016. However, anticipating a continued economic slump, a lower sales tax revenue level and minimal growth from net new construction and increasing employee compensation and benefit costs, a budget gap in 2017 of approximately \$1.2 million was projected.

With this projected gap as a call to action, the Douglas County Board of Supervisors convened its Annual Planning Meeting in June 2016. It was during that meeting in which the financial challenges facing the County and a number of “tools” (to enhance revenues or decrease costs) available to solve the looming budget gap were explained in detail. Each County Board member was asked to provide his/her opinion on the degree to which each tool should be utilized in the creation of a balanced budget for 2017. Board members scored each tool on a scale of 1 to 5, with 1 meaning “not at all acceptable/should not be considered”, and 5 meaning “very acceptable/should definitely be considered”.

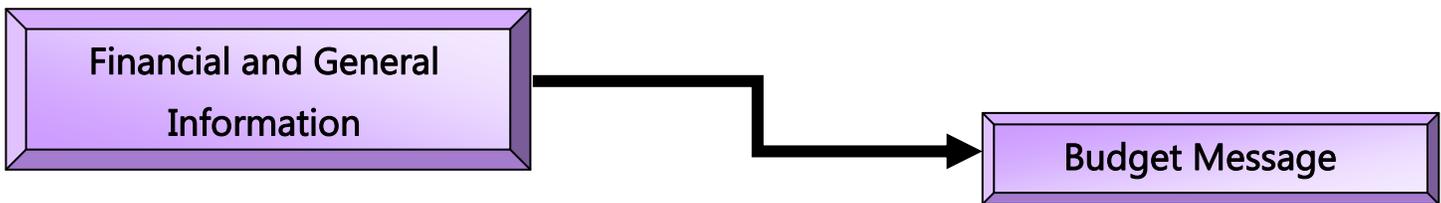


Table 2 provides the cost cutting/revenue enhancing tools examined and the average score given to each by the Douglas County Board of Supervisors.

**Table 2
Budget Balancing Tools**

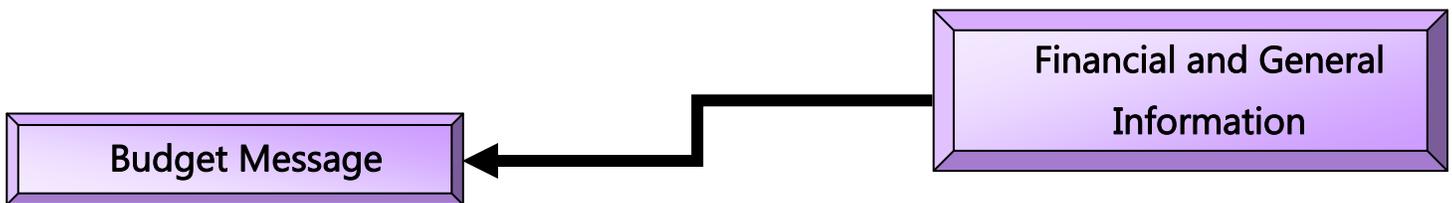
Tool	Average Score
Bond for Capital Projects	4.24
Transfer from Sales Tax Reserve	3.88
Delay Filling New Positions	3.88
Use Underutilized Reserve Funds	3.81
Cut Non-Mandated Programs	3.19
Reduce County’s Health Care Cost	3.18
Increase Fees	3.13
Increase Forestry Contribution	3.00
Vehicle Registration Fee	2.71
Reduce Level of Service	2.29
Reduce Dept. Budgets By Surplus	2.12
Operating Levy Referendum	1.88
Across-the-Board Cuts	1.88

The Budget Process

The County Board’s Annual Planning Meeting marked the formal kick-off of 2017 Budget process. The County’s annual budget is a reflection of the values imbedded in the County’s mission statement. Providing high quality, accessible service is at the top of the list. We try to ensure that the budget we propose will enable the County to deliver its services at the highest level of quality possible. We also use the budget process as an opportunity to evaluate the programs the County offers in order to discern whether some services should be eliminated and/or others added and how we can provide the services we do provide in the most efficient manner possible.

As part of this program evaluation process, we explore ways in which we can collaborate and cooperate with other governmental units to provide services more efficiently and effectively. For programs that the County offers in which fees are charged, we examine those fees for reasonableness. In short, we ask ourselves the question of whether or not the taxpayers are receiving value from County programs commensurate with the tax dollars they are paying to fund those programs.

The budget process also reflects the concept of long term value. Resources we invest today are expected to reap benefits on into the future either in terms of enhanced services and/or reduced future costs. We attempt to heed the advice of the old idiom “an ounce of prevention is worth a pound of cure” when developing our budgets.



With the County’s mission and values in mind, we engaged a budget process that looked at individual functions, departments and the County government as a whole. Department managers were asked to develop goals for their departments for 2017 and action plans for achieving those goals. Goals were examined to ensure alignment with the priority areas established by the County Board. Goals and action plans were shared with committees of jurisdiction.

Department managers were charged with drafting preliminary budgets for their respective departments. They were asked to consider any resource reallocation that would be required to carry out goal action plans. I, along with staff from the Finance Department, met with each department manager to review draft departmental budgets. Departmental goals and action plans were discussed, vacant positions were reviewed and fee schedules (if applicable) were examined for reasonableness. Revenue and expense line items of each department were examined closely to find ways of reducing impact on the tax levy. Departmental budgets were then shared with committees of jurisdiction to garner additional input and support.

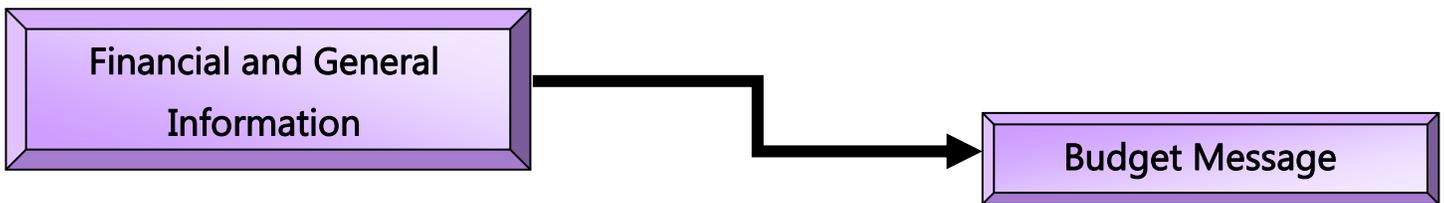
As part of the process, we also examined the use of revenue enhancing and cost reduction tools that were discussed at the Board’s Annual Planning meeting in June 2016. If a tool had a score of 3.0 or greater it was considered at both the departmental level and the organizational level.

It was my responsibility, with much assistance from Finance Department staff, to compile the information provided by the individual departments and the feedback from committees into a workable, balanced budget to present to the Administration Committee and the full County Board. As a synergistic document, the proposed 2017 Budget is greater than the sum of its parts. It is a participative, value-laden road map for Douglas County government.

The Administrator’s 2017 Budget proposal was presented the Administration Committee on September 22, 2016. Amendments to the budget proposal passed by the Administration Committee were incorporated in the 2017 Budget Proposal submitted to the full County Board. Budget information sessions for County staff members were conducted on September 28, 2016 at the Forestry Department, on October 4, 2016 at the Government Center and on October 24, 2016 at the Highway Department.

The 2016 Budget

The levy limits placed upon counties by the 2011 Act 32 of the Wisconsin Legislature, has made each subsequent annual budget more and more difficult. The 2017 Budget has been the most difficult budget I have had to present in my six years as County Administrator. In addition to: 1) our inability to increase our operating levy by more than 0.728% 2) a projected reduction in sales tax revenue of approximately \$590,000, 3) increase in employee compensation and benefit cost, there was the need to allocate an additional \$341,981 in tax levy to the Health and Human Services Department to cover increasing costs related to mental health commitments and alternative care and to allocate an additional \$104,886 in tax levy to the Jail to replace declining revenue the County receives from boarding inmates from other jurisdictions caused by a lack of available beds due to an increase in Douglas County’s own jail population.



Although a daunting task, we were able to close the budget gap and present a balanced budget for 2017. We accomplished this by utilizing the following tools: 1) we went through department budgets line-item by line item to reduce budgeted expenses that were deemed excessive; 2) we removed funding for several capital project items from the operating budget and will utilize future borrowing for those items; 3) we delayed the filling of one position for at least one year; 4) we reduced health insurance costs by eliminating the County’s traditional health plan and by offering a higher deductible High Deductible Health Plan/Health Savings Account (HDHP/HSA) option along with our existing HDHP/HSA plan; and 5) we increased the budgeted amount of revenue the Forestry Department receives from timber sales and other fees. basing the 2017 revenue number on a three year revenue average, and included a one-time transfer from the Forestry Department to the General Fund of \$1,182,646.

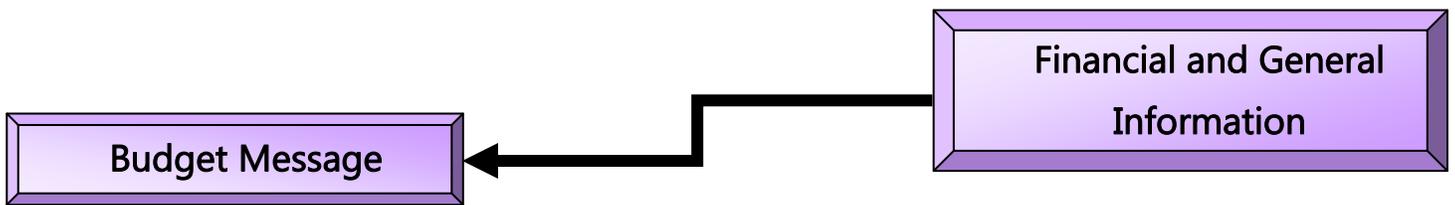
The 2017 Budget includes total expenditures of approximately \$52.7 million compared to total expenditures of approximately \$52.1 million in the 2016 Adopted Budget, an increase of 1.14%. The 2017 Budget is divided among major activity areas as follows: 27% for Health and Human Services, 22% for General Government, 21% for Public Safety, 15% for Public Works, 8% for Debt Service, 5% for Conservation and Development, and 2% for Culture, Recreation and Education. (See graph on page 49)

Budgeted expenses related to Personnel Services, which includes wages and benefits, increase by 1.82% compared to the 2016 Adopted Budget. Contractual Service costs are projected to increase by 9.88%, Fixed Charges by 9.54%, Debt Service by 1.26% and Grants and Contributions by 29.23%. Supplies and Expenses are projected to decrease by 4.48% and Capital Outlays are projected to decrease by 13.65%.

Total Revenues for 2017 are budgeted at \$56.3 million, a 6.17% increase over the 2016 Adopted Budget. Revenue in the form of Other Taxes, which includes sales tax revenue, is budgeted at 14.02% below 2016. Public Charges for Services, which includes revenue from timber sales, is budgeted at 24.04% above 2016. Revenue from Other Sources is expected to double from \$2.55 million in the 2106 Adopted Budget to \$5.02 million in the 2017 Budget. This is due to the plan to bond for \$5.0 million worth of highway projects in 2017 compared to bonding for \$2.5 million worth of highway projects in 2016.

The 2017 Budget includes a property tax levy of \$16,691,166, a 1.79% increase over 2016. This levy increase of \$293,872 is comprised of a \$110,673 increase for operations (the maximum allowable under state law), a \$172,655 increase in allowable debt service, a \$20,179 increase for Bridge Aid and a Library Adjustment decrease of \$9,635.

The 2017 Budget incorporates a continued commitment to fund the priorities established by the Douglas County Board of Supervisors. The following illustrates this commitment.



The 2017 Budget incorporates a continued commitment to fund the priorities established by the Douglas County Board of Supervisors. The following illustrates this commitment.

Priority #1: Sustainable Infrastructure Investment

- Funding for approximately 3.0 miles of road reconstruction
- Funding for the pulverizing and paving of approximately 16 miles of roads
- Funding of approximately \$1.2 million for highway vehicle and equipment purchases
- Funding to develop a reconstruction plan for County Highway C

Priority #2: Responsible Development

- Continued funding of the Development Association
- Continued funding of the Convention and Visitors Bureau
- Continued funding of Administrator’s economic development efforts

Priority #3: Natural Resources

- Additional funding for Forestry road improvements
- Increase in compensation for seasonal workers

Priority #4: Public Safety

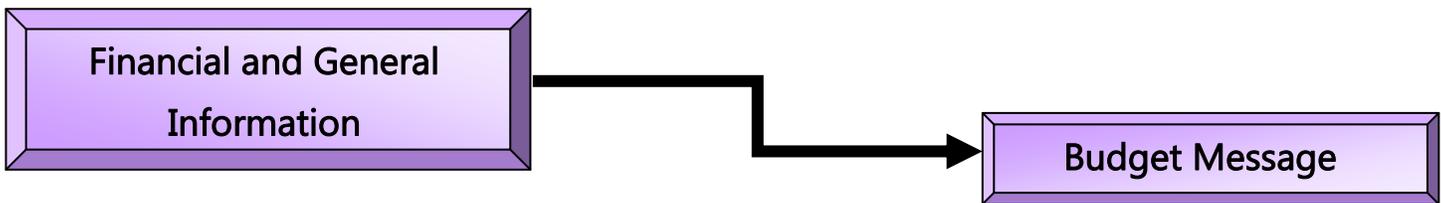
- Increase levy dollars to jail

Priority #5: Compassion

- Increase funding for Human Services
- Funding for full-time Veterans Service Assistant

Priority #6: Professionalism, Service and Efficiency

- Funding of Compensation Plan step increases
- Funding of position reclassifications
- Funding of a 1% adjustment to the Compensation Plan
- Funding of a compensation market study
- Surgical reductions in departmental line-item



The Future

Although a very difficult budget to construct, the 2017 Budget builds on our past achievements and better positions Douglas County for the challenges and opportunities we will encounter in 2017 and beyond. Douglas County remains on solid financial ground; the recent Moody credit rating of Aa3 confirms this. It is our intent to continue to be good stewards of County resources to ensure the future financial stability of the County. Striving for exceptional performance, developing staff, utilizing the concepts and principals of Priority Based Budgeting and implementing a fiscally responsible plan to address our infrastructure needs while being true to our mission will enable us to do that.

Working with the County Board, department managers and staff, we will continue to explore ways to increase the efficiency of County government and look to cooperate and collaborate with entities in the public and private sectors in order to enhance the quality of service and increase taxpayer value. We will continue to evaluate programs for their relevance and necessity and make adjustments accordingly. As an employer we will continue to be an organization that expects, recognizes, rewards and nurtures exceptional performance.

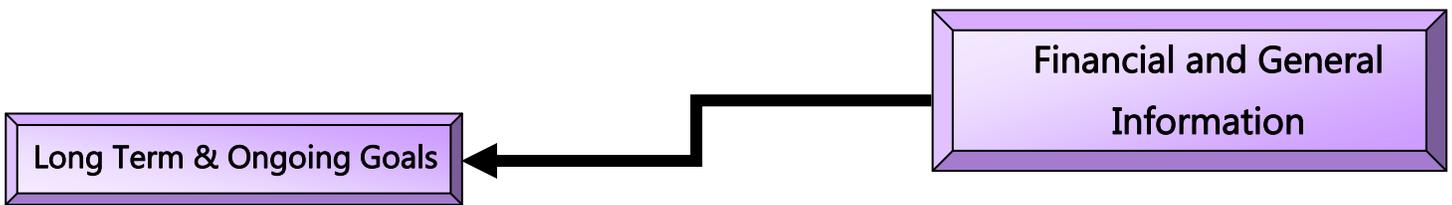
Douglas County continues to be one of the most fiscally sound counties in Wisconsin. We are fortunate to have an exceptionally well qualified and dedicated team of department managers and staff. Working together with a commitment to serving the taxpayers of Douglas County, this team will continue to do its part to keep Douglas County a superior place in which to live, work, recreate and invest.

Again, I am honored to present to the Douglas County Board of Supervisors the County Administrator's 2017 Douglas County Budget.

Sincerely,

Andrew Lisak
Douglas County Administrator





DOUGLAS COUNTY STRATEGIC PLAN

Through the strategic planning process Douglas County examines the environment in which it exists and operates, explores the factors and trends that affect the way it does business, seeks to meet its mandates, frames strategic issues that must be addressed and finds ways to address the issues.

The result of the County’s strategic planning process is a commitment by the County Board of Supervisors to focus decision making in the long-term regarding priorities. In 2008 the County revised and adopted its Vision and Mission, which clearly reflect the expectations of the organization and are consistent with the core values of the County. The fundamental budget decisions and actions made by Douglas County align with its vision, mission and values.

OUR MISSION

The mission of Douglas County is to provide cost-effective services, with equal access to all citizens; to continue to enhance partnerships; to responsibly manage our resources and plan for the future.

OUR VISION

The work of Douglas County is to provide collectively what cannot be accomplished by citizens individually.

DOUGLAS COUNTY CORE VALUES

- **INTEGRITY** is honest, open, and demonstrating mutual respect and trust in others.
- **SERVICE** is responsibly delivering on our commitments to all of our internal and external customers.
- **QUALITY** is providing public services that are reflective of “best practices” in the field.
- **EFFICIENCY** is the ability to do something well, or achieve a desired result without wasted energy or effort.
- **COMMUNICATION** is the art and technique of using words effectively to impart information or ideas.
- **STEWARDSHIP** is conserving the human, natural, cultural and financial resources for current and future generations.
- **FORESIGHT** is looking ahead and planning for the future.

Strategic goals and implementation strategies were also identified in 2008 to establish a foundation for future action by the County Board of Supervisors and staff. The Strategic Goals, corresponding Strategies and Action Plans listed below provide continuous focus to decision makers on current and new programs and policies that require additional resources or should be implemented, but also defining those that should be realigned, reduced or declined over the life of the plan.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation
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Wisconsin**

For the Fiscal Year Beginning

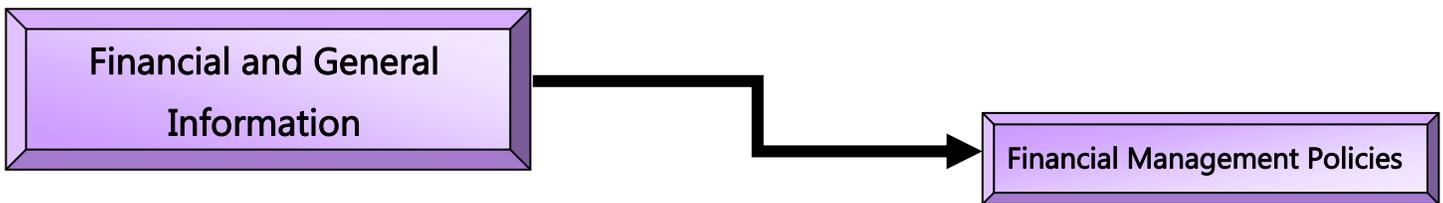
January 1, 2016

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Douglas County, Wisconsin for its annual budget for the fiscal year beginning January 1, 2016.

In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



The goal of financial policies is to ensure that financial resources are well-managed and available to meet the present and future needs of the citizens of Douglas County. The policies are adhered to in the preparation of the annual budget. **The County considers the budget balanced as the budgeted expenditures are funded through a combination of external revenues, property taxes, and application of fund reserves identified in the prior year's audited financial statements.** The following is a description of the County's fiscal management policies for revenue, operating expenditures, reserves, capital improvements, debt, investments and basis of budgeting.

Revenue

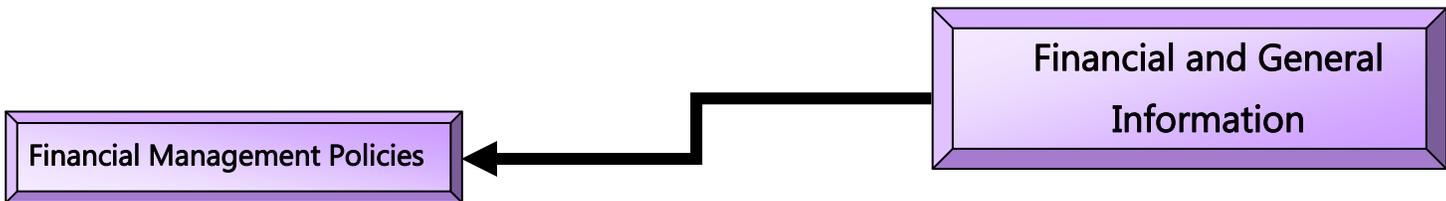
1. Property taxes (5.03 mill rate) and County sales tax (.5%) are relied on to fund programs and services. Property taxes account for approximately 30% and sales tax approximately 7% of total revenue.
2. Grant funding is diligently pursued to bring State and Federal funds back into the local economy and to supplement and expand services provided to County residents. Grant funding accounts for approximately 23% of total revenue.
3. User fee schedules are reviewed annually during the budget process. These fees help diversify revenue streams and reduce reliance on state/federal and property tax funding. Public and Intergovernmental charges for services account for approximately 28% of total revenue.
4. The County takes a very conservative approach on investments seeking returns consistent with low risk opportunities.
5. The County anticipates bonding for \$5 million in 2017 for road construction projects, corresponding debt service payments will not be due until 2018.

Property Tax Levy/Rate Limits

Under the 2015-2017 Wisconsin Budget (2015 Wisconsin Act 55) a county is allowed to increase its total property tax levy by the percentage change in the county growth in equalized value due to net new construction between the previous year and the current year. It continues major current laws' exemptions including payments for public libraries system tax levies, debt service tax levy (including related refinancing and refunding), County Aid for Bridges and an exemption provision to allow for payments of consolidated (shared) services. In addition, unused tax levy authority up to a maximum on .5% of the prior year levy can be carried forward by a majority vote of the County Board.

The 2017 Douglas County Budget operating levy increase consists of the net new construction between 2015 and 2016 and minor amount for libraries and the County Aid for Bridges Program. The debt service levy increase was a combination of prior debt issues and a 2016 bond issue of \$2.5 million.

The 2011 Wisconsin Act 32 (2011-2013 State Budget) eliminated property tax levy rate limits for Wisconsin counties.



Operating Expenditure Budget

Douglas County’s budgetary controls go beyond the Wisconsin State Statute requirement of total agency expenditure. The operating budget control is set by classes of account categories (i.e. personnel costs, contracted services, supplies and travel, grants, fixed costs, capital outlay, etc.) for all funds except for the Debt Service Fund, which is controlled at the total agency level.

The County Administrator establishes specific guidelines for departmental operating budget expenditures. For informational purposes and comment, departmental budgets are also presented to respective standing committees. The proposed budget is submitted to the Administration Committee at the end of September for consideration. The proposed budget is then forwarded to the Board of Supervisors for review and adoption on the last Tuesday in October. Due to changes in economic conditions, departments were urged to keep increases at a minimum, analyze all fee structures and consider alternate ways of doing business.

The County recognizes a fixed asset capitalization level of \$5,000 to be consistent with Federal and State fixed asset capitalization levels.

Capital Improvement Plan

The Capital Improvement Plan provides a guide to County staff and elected officials in selecting priorities for project development and implementation. Each year, the Plan identifies issues in the capital project arena that the County may face over the next five years. The Plan is a guide and a tool from which the annual capital budget is developed and/or adjusted.

A capital project is generally a non-reoccurring expenditure in one or more fiscal years in an amount normally in excess of \$25,000 for a permanent fixed asset. The useful life of a project must generally be at least ten years and/or no more than the length of the debt used to finance it.

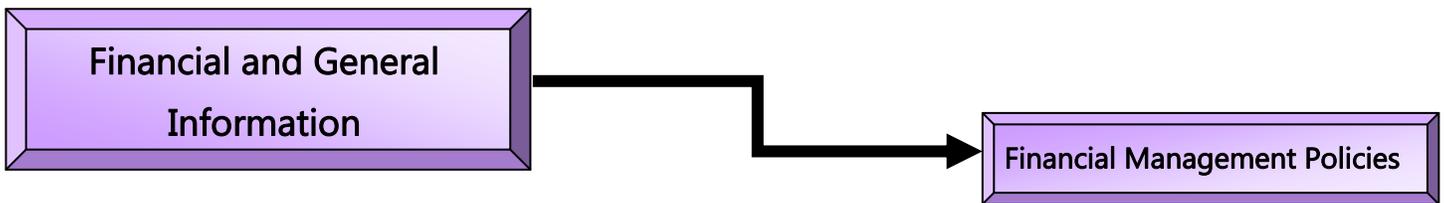
The Capital Improvement Plan is updated and issued on an annual basis. Generally, the capital improvement process coincides with the County’s budget process. However, in recent years, the County has decided to change the timing of the process until after the year-end closes and the availability of funding is determined.

Debt Policy

Wisconsin Counties’ debt cannot exceed five percent of the equalized value of all county property, including tax increment districts. At the end of 2016, the County anticipates that approximately 83.5% of borrowing capacity will be unused.

Debt financing is never used to fund current operations or recurring equipment purchases. It is used only occasionally to fund major projects. In 2003 the County bonded to provide financing for a new jail and administration building. A portion of that financing was advanced refunded in 2005 and 2010. In 2012, the County refinanced the remaining callable portion of the bonds. The County borrowed approximately \$6 million in 2013 to pay the entire amount of the Unfunded Actuarial Accrued Liability with the State of Wisconsin Department of Employee Trust Funds. The interest savings from the refundings and loan is reflected in budget years 2017 and beyond.

New debt is structured to avoid major fluctuations in future debt payments. The County borrowed \$2.5 million in 2016 for road construction projects, with the first debt service payment due in 2017. The County anticipates borrowing \$5 million in 2017.



Fund Balance and Retained Earnings Policy

The County will maintain unassigned fund balances to provide necessary working capital to avoid cash flow interruptions and short-term borrowing to fund daily operations. The fund balance is used to generate interest income and assist the County in maintaining its Aa3 bond rating.

The unassigned fund balance of the general fund, compared to governmental expenditures will be maintained at a minimum of 12% or about eight weeks of working capital for operations. At the end of 2015, the unassigned fund balance of the County’s General Fund was 20% of total governmental expenditures.

Any unassigned funds at the end of the year in the Health and Human Services Department are transferred to the General Fund.

The unreserved balance in the Forestry Fund represents at least the net book value of fixed assets not to exceed the gross value of fixed assets excluding contributed capital reserves. Any excess is transferred to the General Fund. Douglas County has the largest county forest in Wisconsin. Timber sales have resulted in substantial transfers to the General Fund in the past five years.

Investments

The primary investment objectives are the safeguarding of assets, maintenance of liquidity for cash flow requirements, and return on investment. Investments are generally within money market accounts, certificates of deposit, repurchase agreements, the State of Wisconsin’s Local Government Investment Pool and US government agency obligations. All investments must be insured and/or collateralized. The County adheres to the GASB pronouncements that pertain to investments.

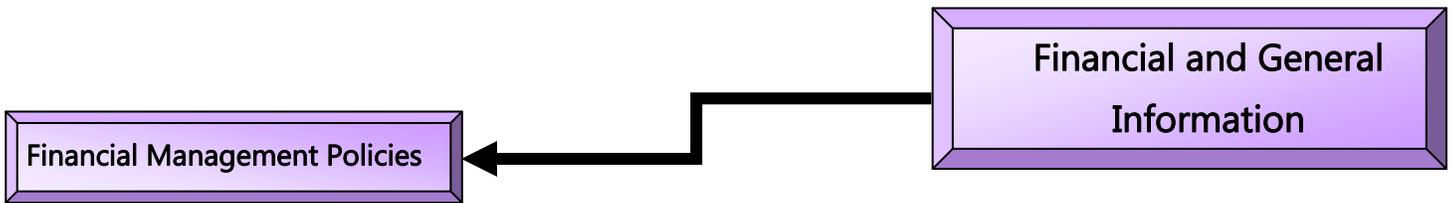
Accounting and Basis of Budgeting

The County’s financial statements are maintained in conformance with generally accepted accounting principles (GAAP) accepted in the United States as transmitted by the Governmental Accounting Standards Board (GASB).

The governmental funds of the County (General, Special Revenue, Debt Service and Capital Projects) are maintained on a modified accrual basis and proprietary funds (Enterprise and Internal Service) are maintained on the full accrual method of accounting. Modified accrual accounting recognizes revenues when they become measurable and available as net current assets. Expenditures are recognized when the related fund liability is incurred. Full accrual accounting recognizes revenues when earned and expenses when liabilities are incurred. The County is on a fiscal calendar year.

Budgetary control is maintained by a formal appropriation and encumbrance system. The annual budget, approved by the County Board, is by department appropriation unit in each fund (with the exception of proprietary funds, which are controlled by total expense budgets and capital projects, which are controlled by project).

An appropriation system of internal control will be maintained to provide reasonable, but not absolute, assurance regarding safeguarding of assets against loss from unauthorized use of disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept



of reasonable assurance recognizes that the cost of controls should not exceed the benefits likely to be derived and the evaluation of costs and benefits requires estimates and judgments by management.

The County’s annual budget is adopted as required by state statutes and prepared on substantially the same basis as the financial statements. The basis of budgeting is in accordance with GAAP. However, budgetary expenditures include encumbrances and budgetary revenues include all property taxes levied for the fiscal year. In addition, proprietary fund budgets do not budget for compensated absences and non-operating gains or losses on disposal of fixed assets. Fixed asset purchases are shown as memo items for budget disclosure purpose to comply with state law. Fiduciary funds, which are only agency funds, are not included in the budget.

County policy, in accordance with state and federal requirements, provides for an annual audit of the financial records by an independent certified public accountant. In addition to meeting the above requirement, the audit is designed to meet the requirements of the federal Single Audit Act of 1984 and related US Office of Management and Budget Uniform Guidance Code. The independent auditor’s report on the general purpose financial statements, individual fund statements, and schedules are included in the financial section of the Comprehensive Annual Financial Report (CAFR). The auditor’s report that is related specifically to the single audit, is included in a separately issued single audit report.

Full disclosure of bond representation is provided in the County’s official statement. Beginning in 2005, in order to comply with Securities and Exchange Commission (SEC) Rule 15cs-12m, continuing disclosure has been provided to recognize municipal securities repositories utilizing the Municipal Security Rulemaking Board’s (MSRB) Electronic Municipal Market Access (EMMA) website.



**Financial and General
Information**

Notice of Public Hearing



**NOTICE OF PUBLIC HEARING
DOUGLAS COUNTY, WISCONSIN
2017 Budget**



As proposed by the Administration Committee/Douglas County Board of Supervisors.

On October 25, 2016, at 6:00 P.M., at the Government Center; Superior, Wisconsin; the Douglas County Board of Supervisors will hold a public hearing on the budget for 2017, pursuant to Section 65.90 of the Wisconsin State Statutes.

All residents and taxpayers of Douglas County will be given an opportunity to be heard on the proposed budget. Details of the proposed budget may be obtained by making an application to the Douglas County Clerk, Room 101, or the Finance Department, Room 206, Douglas County Courthouse, Superior, Wisconsin.

GENERAL FUND	2015 Actual Amount	2016 Amended Budget	2017 Proposed Budget	Change	% Change
REVENUES					
Taxes:					
General Property Taxes	\$ 5,051,037	\$ 4,872,842	\$ 4,749,866	\$ (122,976)	-2.5%
Other Taxes	5,457,778	5,329,004	4,582,106	(746,898)	-14.0%
Intergovernmental Revenues	6,589,433	3,068,650	3,072,405	3,755	0.1%
Licenses & Permits	166,706	176,280	181,160	4,880	2.8%
Fines Forfeits & Penalties	251,810	330,000	320,000	(10,000)	-3.0%
Public Charges For Services	1,646,145	935,640	876,705	(58,935)	-6.3%
Intergov't Charges For Serv.	1,467,854	1,607,054	1,472,514	(134,540)	-8.4%
Miscellaneous Revenues	1,279,239	775,229	734,212	(41,017)	-5.3%
Other Financing Sources	313,687	(129,209)	1,895,746	2,024,955	-1567.2%
TOTAL REVENUES	22,223,690	16,965,490	17,884,714	919,224	5.4%
EXPENDITURES					
General Government	4,290,519	5,004,370	4,623,040	(381,330)	-7.6%
Public Safety	11,404,707	11,303,802	11,468,700	164,898	1.5%
Public Works	353,160	333,369	298,187	(35,182)	-10.6%
Health & Human Services	319,308	249,516	289,568	40,052	16.1%
Culture, Recreation & Education	613,537	650,240	636,179	(14,061)	-2.2%
Conservation & Development	4,607,047	756,469	754,843	(1,626)	-0.2%
TOTAL EXPENDITURES	21,588,277	18,297,766	18,070,517	(227,249)	-1.2%
INCREASE (DECREASE) IN WORKING CAPITAL	635,413	(1,332,276)	(185,803)	1,146,473	-86.1%

Douglas County Public Hearing Notice (continued)

ALL GOVERNMENTAL AND PROPRIETARY FUNDS COMBINED	FUND BALANCE January 1, 2017	2017 TOTAL REVENUES	2017 TOTAL EXPENDITURES	FUND BALANCE December 31, 2017	PROPERTY TAX CONTRIBUTION
GOVERNMENTAL FUNDS					
General Fund	\$ 14,542,101	\$ 17,884,714	\$ 18,070,517	\$ 14,356,298	\$ 4,749,866
Special Revenue Funds					
Human Services	754,287	11,300,975	11,300,975	754,287	3,376,981
Health Department	164,451	803,673	803,673	164,451	562,641
Child Support	239,936	1,059,500	1,059,500	239,936	218,000
Commission on Aging	-	599,982	599,982	-	203,558
Total Special Revenue Fund	1,158,674	13,764,130	13,764,130	1,158,674	4,361,180
Debt Service Funds	36,515	4,267,857	4,267,857	36,515	4,024,743
Capital Projects Funds	130,794	-	-	130,794	-
TOTAL GOVERNMENTAL FUNDS	15,868,084	35,916,701	36,102,504	15,682,281	13,135,789
PROPRIETARY FUNDS					
Enterprise Fund					
Forestry	12,312,078	2,096,926	2,126,926	12,282,078	-
Internal Service Funds					
Highway	72,858,091	11,778,121	7,708,121	76,928,091	3,434,171
Central Supply	30,894	86,890	86,890	30,894	-
Workers' Compensation	1,736,086	510,104	510,104	1,736,086	-
Information Services	232,358	938,139	938,139	232,358	-
Health Insurance	3,552,966	4,684,638	4,919,638	3,317,966	-
Land Records & Mapping	193,304	275,586	275,586	193,304	121,206
Total Internal Service	78,603,699	18,273,478	14,438,478	82,438,699	3,555,377
TOTAL PROPRIETARY FUNDS	90,915,777	20,370,404	16,565,404	94,720,777	3,555,377
TOTAL COMBINED FUNDS	\$106,783,861	\$56,287,105	\$52,667,908	\$110,403,058	\$16,691,166

Fund Balances represent mostly Fixed Assets and Reserves.

Equalized Value/Tax Rate

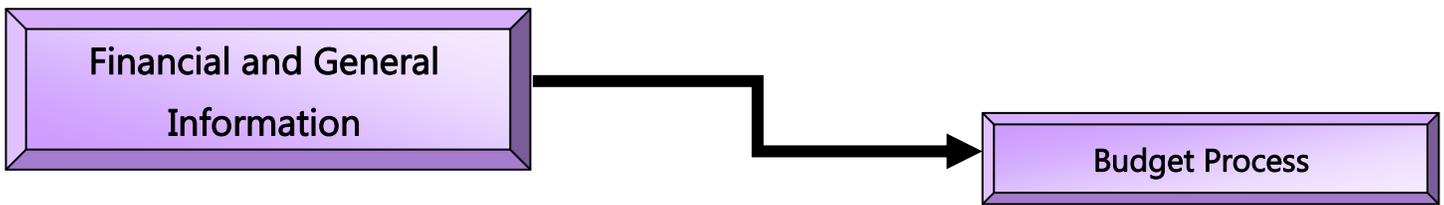
	2016 <u>Value</u>	2017 <u>Value</u>	<u>Change</u>	% <u>Change</u>
EQUALIZED VALUE (In Millions)	3289.1	3320.0	30.90	0.90%
TAX RATE (Per \$1,000 of Valuation)	\$4.99	\$5.03	0.04	0.80%

Respectfully submitted by,

Douglas County Administrator, Andy Lisak and the Douglas County Administration Committee

Jim Paine - Chair
Alan Jaques - Vice Chair

Pat Ryan	Larry Quam	Doug Finn
Rosemary Lear	Marvin Finendale	Mary Lou Bergman
Nick Baker		



The purpose of the budget is to determine the activities and services to be provided to the taxpayers of Douglas County, to determine the costs of providing these activities and services and then finally to evaluate the performance of providing these services and activities. Budget adoption provides a mechanism for monitoring and controlling local spending and is in conformance with State Statute 65.90 and Douglas County’s policy and procedure. According to the rules and duties established by the Douglas County Board of Supervisors, the County Administrator is responsible for the preparation and submission of the annual budget to the Douglas County Board of Supervisors. Each department prepares and submits a budget(s) to the County Administrator. Departments follow the time table on the following page. Each department must meet with the County Administrator, Finance Director and committees prior to submission to the Administration Committee.

PRINCIPLES

Traditional budgeting typically focuses exclusively on changes from one year to the next in accounting categories with little systematic regard for program priorities and results. It also fails to analyze the importance of new activities and programs that might be performed.

Department heads must begin the budget process by analyzing their programs in terms of responsiveness of existing operating methods. Such a department review may uncover activities that could be performed differently, performed elsewhere, or eliminated. This would free resources for use in other activities in the same or higher priority service levels.

BASIS OF BUDGETING

The budget is prepared on a basis consistent with generally accepted accounting principles and on the same basis as the financial statements. Comparable budgetary data (Original and Amended) is shown for all fund expenditures and revenues in the Comprehensive Annual Financial Report.

The County adopts an annual budget in accordance with Chapter 65 of the Wisconsin Statutes. The budget covers the fiscal year ending December 31. A public notice is published in the newspaper at least fifteen days prior to final adoption. All appropriations lapse at the end of each fiscal year unless specifically set up as a non-lapsing appropriation.

Budget transfers within a department that change the net cost for that department must be approved by the standing committee, the Administration Committee and the County Board. Additional appropriations and new programs must be approved by the County Board. All budgetary transfers must be approved by the Finance Department.

Budget Process



Financial and General Information

**2017 Budget Process
Time Table**

June 2, 2016 to July 29, 2016

Departments to receive committee approval for all new positions and upgrades for 2017. Administrative Committee to approve new positions and upgrades for the 2017 budget.

July 5, 2016 to July 29, 2016

Finance Department to prepare the 2017 County personnel budget. All proposed new personnel and position reclassifications to be submitted to the Finance department; these will not be included in the 2017 proposed operating costs unless approved by the Administrative Committee.

August 1, 2016 to August 5, 2016

Finance Department to hold meetings with individual departments to hand out and discuss departmental schedules, computer reports, budget forms and budget instructions.

August 8, 2016 to August 31, 2016

Departments to prepare estimates and related worksheets for a full year of operations for 2016 and proposed 2017 operations. (This also includes outside agency request for 2017.) Other requirements include: preparation of goals and objectives, performance measures and an organizational chart for each department.

August 8, 2016 to August 31, 2016

Finance Department to compile and review department budgets. The reviewed and compiled budgets will be given back to the respective department heads so copies can be made for the committees that govern each department.

August 8, 2016 to August 31, 2016

County Administrator and Finance Director to review each department's budget prior to committee of jurisdictions review.

August 8, 2016 to September 8, 2016

Committees of jurisdiction to review department budgets. A copy of the work papers with revisions, as well as applicable committee minutes are to be given to the Finance Department.

September 1, 2016 to September 9, 2016

Prepare Administration presentation.

September 22, 2016 to September 23, 2016

The Administrative Committee members to review and give approval to the Administrator's Proposed Budget.

October 1, 2016 to October 18, 2016

The Finance Department to prepare the Budget Book.

October 7, 2016

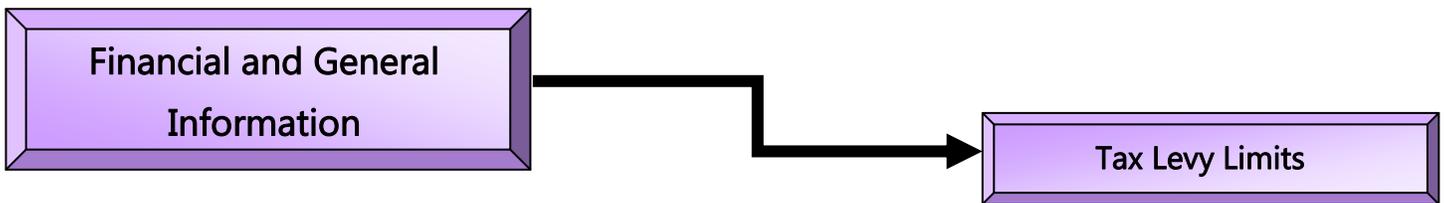
Notice of public hearing to be published.

October 25, 2016

The Administrator to submit the proposed budget to the County Board of Supervisors.

October 25, 2016

County Board to hold Budget Session and adopt the 2017 Budget at 6:00 PM at the Government Center Board Room.



State Imposed Tax Levy Limitations

Under the 2015-2017 Wisconsin Budget (2015 Wisconsin Act 55) a county is allowed to increase its total property tax levy by the percentage change in the county growth in equalized value due to net new construction between the previous year and the current year. Exemptions include payments for public libraries systems' tax levies, debt service tax levy, County Aid for Bridges, emergency services and consolidated (shared) services. The 2017 Douglas County Budget is in compliance with this limitation by setting the levy increase at .728% .

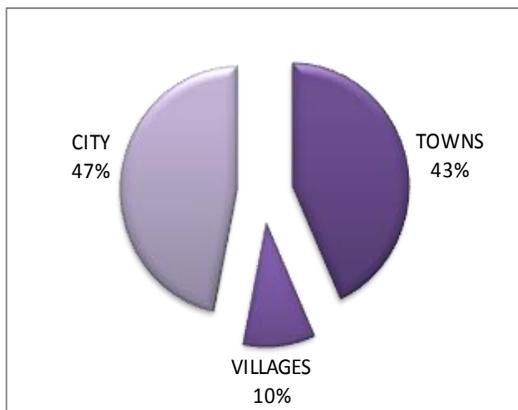
Douglas County, Wisconsin 2017 County Levy Limit Determination

2015/2016 Tax Levy	\$	16,397,294
Adjustment for Bridge Aid		(47,736)
Adjustment for Libraries		(361,613)
Adjustment for Debt Service after 2005		(785,551)
2015/2016 Adjusted Levy		15,202,394
.728 percent allowable growth		110,673
Allowable 2016/2017 Adjusted Tax Levy		15,313,067
Adjustment for Bridge Aid		67,915
Adjustment for Libraries		351,978
Adjustment for Debt Service after 2005		958,206
Allowable 2016/2017 Tax Levy after Special Levies	\$	16,691,166

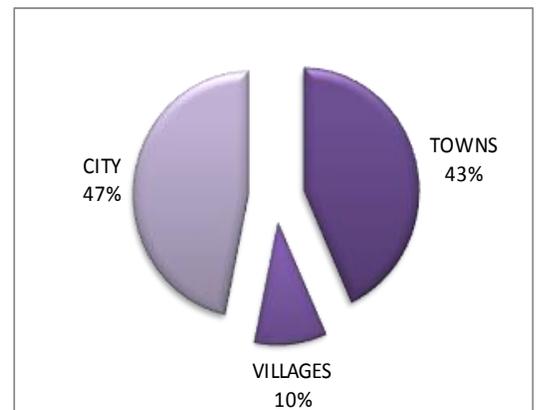
DOUGLAS COUNTY, WISCONSIN
SUMMARY OF TAX RATES FOR TOWNS, VILLAGES AND CITY

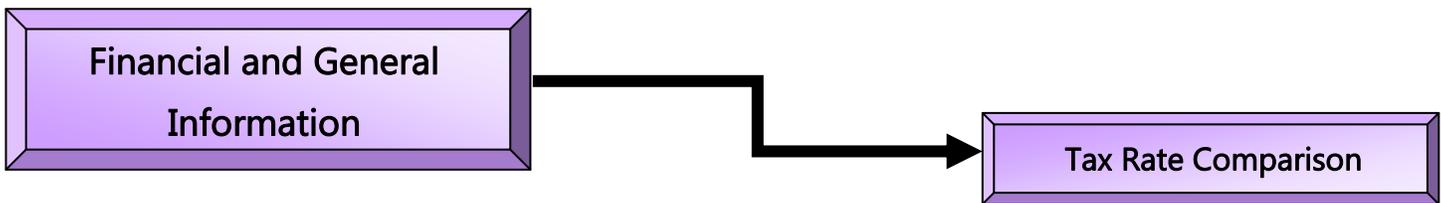
Districts	Tax Levy		%	Equalized Value		%	Tax Rate Per \$1,000	
	2017	2016		Change	2017		2016	Change
TOWNS								
Amnicon	\$ 374,025	\$ 362,903	3.1%	\$ 72,138,200	\$ 70,705,800	2.0%	5.18	5.13
Bennett	301,374	315,475	-4.5%	58,150,000	61,460,500	-5.4%	5.18	5.13
Brule	265,581	246,261	7.8%	51,232,600	47,988,500	6.8%	5.18	5.13
Cloverland	99,995	100,603	-0.6%	19,300,300	19,598,600	-1.5%	5.18	5.13
Dairyland	195,362	188,362	3.7%	37,672,900	36,711,800	2.6%	5.19	5.13
Gordon	508,621	517,847	-1.8%	98,100,300	100,901,700	-2.8%	5.18	5.13
Hawthorne	389,350	384,315	1.3%	75,085,400	74,909,400	0.2%	5.19	5.13
Highland	265,072	269,215	-1.5%	51,124,000	52,463,900	-2.6%	5.18	5.13
Lakeside	281,429	285,428	-1.4%	54,267,800	55,607,500	-2.4%	5.19	5.13
Maple	195,003	194,956	0.0%	37,632,900	37,983,500	-0.9%	5.18	5.13
Oakland	446,474	442,053	1.0%	86,137,300	86,145,000	0.0%	5.18	5.13
Parkland	404,994	398,667	1.6%	78,131,000	77,699,700	0.6%	5.18	5.13
Solon Springs	626,869	648,826	-3.4%	120,915,300	126,428,300	-4.4%	5.18	5.13
Summit	445,797	442,226	0.8%	85,985,700	86,169,900	-0.2%	5.18	5.13
Superior	984,541	955,002	3.1%	189,895,200	186,099,500	2.0%	5.18	5.13
Wascott	1,434,805	1,338,817	7.2%	276,755,800	260,903,100	6.1%	5.18	5.13
TOTAL TOWNS	7,219,291	7,090,956	1.8%	1,392,524,700	1,381,776,700	0.8%	5.18	5.13
VILLAGES								
Lake Nebagamon	868,256	852,669	1.8%	169,024,400	167,264,100	1.1%	5.14	5.10
Oliver	124,143	115,668	7.3%	24,195,200	22,737,000	6.4%	5.13	5.09
Poplar	208,445	216,362	-3.7%	40,203,300	42,177,400	-4.7%	5.18	5.13
Solon Springs	217,268	211,627	2.7%	42,312,400	41,498,700	2.0%	5.13	5.10
Superior	241,149	244,827	-1.5%	46,950,700	48,014,700	-2.2%	5.14	5.10
TOTAL VILLAGES	1,659,262	1,641,153	1.1%	322,686,000	321,691,900	0.3%	5.14	5.10
CITY								
Superior	7,812,614	7,665,185	1.9%	1,604,856,100	1,585,686,400	1.2%	4.87	4.83
TOTAL	\$ 16,691,166	\$ 16,397,294	1.8%	\$ 3,320,066,800	\$ 3,289,155,000	0.9%	5.03	4.99

2017
TAX LEVY



2016
TAX LEVY



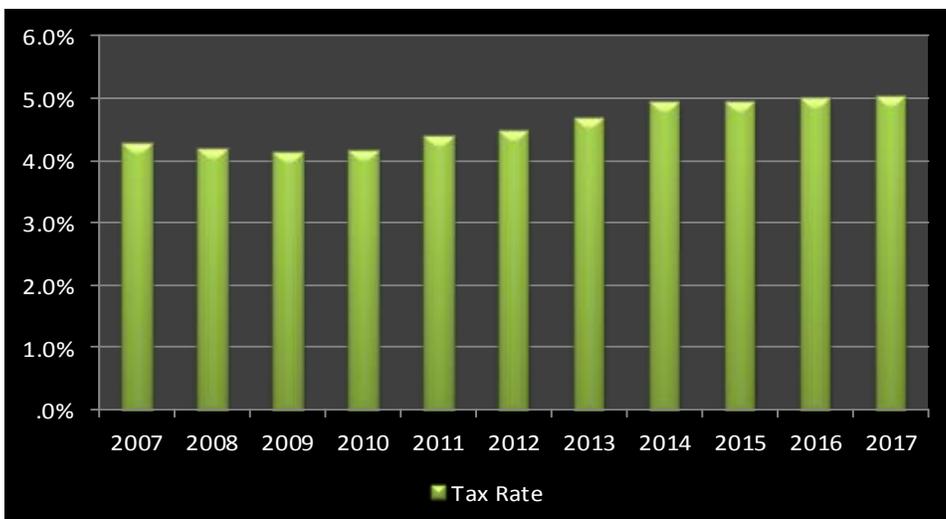
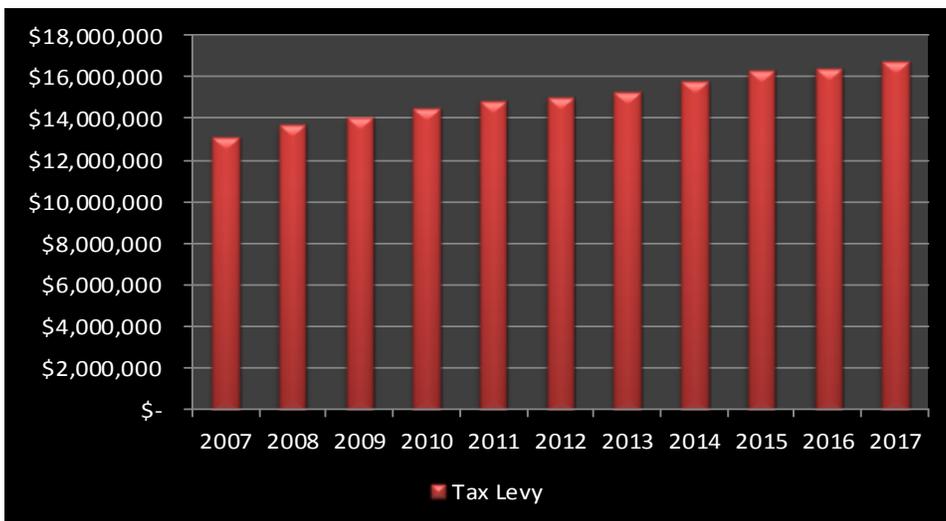
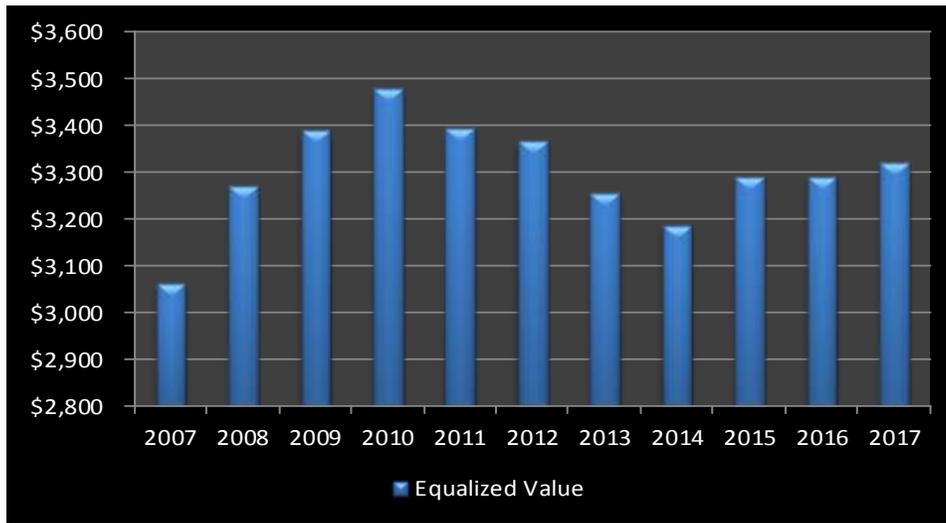


**DOUGLAS COUNTY, WISCONSIN
TAX RATE COMPARISON**

Levy Year	Budget Year	(In Millions) Equalized Valuation	% Change	Tax Levy	% Change	Tax * Rate
2007	2008	3271.0	6.9	13,662,061	4.2	4.18
2008	2009	3391.0	3.7	14,054,257	2.9	4.14
2009	2010	3476.0	2.5	14,474,714	3.0	4.16
2010	2011	3393.6	-2.4	14,858,125	2.6	4.38
2011	2012	3365.4	-0.8	15,030,118	1.2	4.47
2012	2013	3254.2	-3.3	15,271,535	1.6	4.69
2013	2014	3184.1	-2.2	15,768,164	3.3	4.95
2014	2015	3287.5	3.2	16,277,751	3.2	4.95
2015	2016	3289.1	0.0	16,397,294	0.7	4.99
2016	2017	3320.0	0.9	16,691,166	1.8	5.03

* Rate per \$1,000 of valuation. Actual tax rates will vary by individual tax districts since the tax levy is apportioned differently throughout the County. The levy portion for the City Library and Other Counties' Libraries are apportioned only against the valuation of the towns and villages and the levy portion for bridge construction is apportioned only to the towns and one village. In addition to the tax levy shown above, the County collects a state tax and other minor assessments for the State of Wisconsin. The County also collects any charge backs due.

Tax Rate Comparison



**Financial and General
Information**



Tax Levy Apportionment

**DOUGLAS COUNTY, WISCONSIN
APPORTIONMENT OF TAXES AND SPECIAL CHARGES
2017 Budget/2016 Tax Year**

	Equalized Amount	Equalized Amount less TID	Forestry Mill	Charitable Penal	County Health	Recycling/Solid Waste Mgmt
TOWNS						
Amnicon	\$ 72,138,200	\$ 72,138,200	\$ 12,242	\$ 20	\$ 12,138	\$ 4,593
Bennett	58,150,000	58,150,000	9,868	16	9,785	3,702
Brule	51,232,600	51,232,600	8,694	14	8,621	3,262
Cloverland	19,300,300	19,300,300	3,275	5	3,248	1,229
Dairyland	37,672,900	37,672,900	6,393	10	6,339	2,398
Gordon	98,100,300	98,100,300	16,648	27	16,507	6,245
Hawthorne	75,085,400	75,085,400	12,742	20	12,634	4,781
Highland	51,124,000	51,124,000	8,676	14	8,602	3,255
Lakeside	54,267,800	54,267,800	9,210	15	9,131	3,455
Maple	37,632,900	37,632,900	6,387	10	6,332	2,396
Oakland	86,137,300	86,137,300	14,618	23	14,494	5,484
Parkland	78,131,000	78,131,000	13,259	21	13,147	4,974
Solon Springs	120,915,300	120,915,300	20,520	33	20,346	7,699
Summit	85,985,700	85,985,700	14,592	23	14,469	5,474
Superior	189,895,200	189,895,200	32,226	51	31,953	12,090
Wascott	276,755,800	276,755,800	46,967	75	46,569	17,619
	1,392,524,700	1,392,524,700	236,320	378	234,316	88,655
VILLAGES						
Lake Nebagamon	169,024,400	169,024,400	28,684	46	28,441	10,761
Oliver	24,195,200	24,195,200	4,106	7	4,071	1,541
Poplar	40,203,300	40,203,300	6,823	11	6,765	2,561
Solon Springs	45,258,400	42,312,400	7,681	11	7,120	2,694
Superior	46,950,700	46,950,700	7,968	13	7,900	2,989
	325,632,000	322,686,000	55,262	87	54,297	20,545
CITY						
Superior	1,652,172,100	1,604,856,100	280,384	435	270,044	-
TOTAL	\$ 3,370,328,800	\$ 3,320,066,800	\$ 571,965	\$ 900	\$ 558,658	\$ 109,200

Tax Levy Apportionment

Financial and General Information

**DOUGLAS COUNTY, WISCONSIN
 APPORTIONMENT OF TAXES AND SPECIAL CHARGES
 2017 Budget/2016 Tax Year**

	County Aid to Bridges*	Libraries	All Other Taxes	County Sales Tax	2017 Tax Levy	2017 GRAND TOTAL
TOWNS						
Amnicon	\$ 3,420	\$ 14,804	\$ 419,463	\$ (80,393)	\$ 374,025	\$ 386,287
Bennett	2,757	11,932	338,003	(64,804)	301,374	311,258
Brule	2,429	10,514	297,852	(57,095)	265,581	274,289
Cloverland	915	3,960	112,153	(21,509)	99,995	103,275
Dairyland	1,785	7,729	219,094	(41,984)	195,362	201,765
Gordon	4,650	20,130	570,416	(109,326)	508,621	525,296
Hawthorne	3,559	15,410	436,643	(83,678)	389,350	402,112
Highland	2,423	10,492	297,273	(56,974)	265,072	273,762
Lakeside	2,573	11,137	315,611	(60,478)	281,429	290,653
Maple	1,784	7,722	218,708	(41,939)	195,003	201,400
Oakland	4,083	17,676	500,731	(95,994)	446,474	461,115
Parkland	3,703	16,033	454,209	(87,072)	404,994	418,275
Solon Springs	5,732	24,814	703,030	(134,752)	626,869	647,422
Summit	4,076	17,645	499,958	(95,826)	445,797	460,412
Superior	9,001	38,967	1,104,155	(211,626)	984,541	1,016,819
Wascott	13,119	56,792	1,609,133	(308,426)	1,434,805	1,481,847
	66,010	285,757	8,096,431	(1,551,879)	7,219,291	7,455,988
VILLAGES						
Lake Nebagamon	-	34,684	982,737	(188,367)	868,256	896,986
Oliver	-	4,966	140,529	(26,964)	124,143	128,256
Poplar	1,905	8,254	233,764	(44,804)	208,445	215,279
Solon Springs	-	8,683	245,926	(47,154)	217,268	224,960
Superior	-	9,634	272,950	(52,324)	241,149	249,130
	1,905	66,221	1,875,906	(359,613)	1,659,262	1,714,611
CITY						
Superior	-	-	9,331,078	(1,788,508)	7,812,614	8,093,432
TOTAL	\$ 67,915	\$ 351,978	\$ 19,303,415	\$ (3,700,000)	\$ 16,691,166	\$ 17,264,031

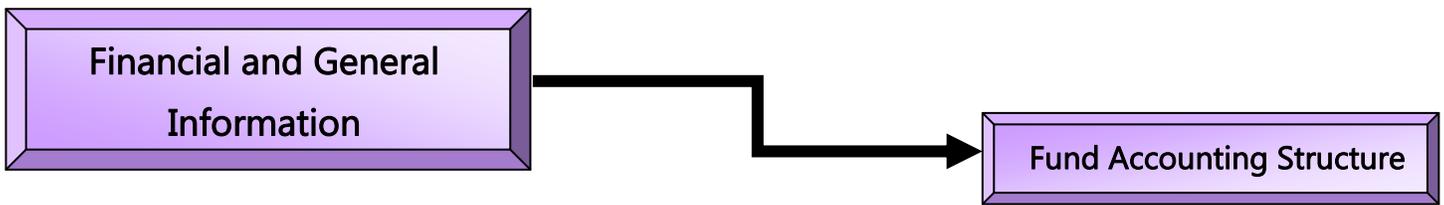
*Includes culverts

**DOUGLAS COUNTY, WISCONSIN
COMPARISON OF TAX LEVIES**

	2017	2016	2015	2014	2013
TOWNS					
Amnicon	\$ 374,025	\$ 362,907	\$ 363,242	\$ 344,716	\$ 324,583
Bennett	301,374	315,478	316,385	300,543	287,180
Brule	265,581	246,263	264,487	270,678	258,979
Cloverland	99,995	100,604	98,750	104,252	90,035
Dairyland	195,362	188,364	185,668	198,257	192,367
Gordon	508,621	517,852	520,506	487,925	497,197
Hawthorne	389,350	384,318	382,520	361,124	333,791
Highland	265,072	269,218	288,493	301,360	288,676
Lakeside	281,429	285,431	284,938	295,034	276,422
Maple	195,003	194,957	208,514	202,795	202,933
Oakland	446,474	442,057	412,956	494,590	476,362
Parkland	404,994	398,671	376,604	380,444	342,353
Solon Springs	626,869	648,832	634,981	609,702	566,238
Summit	445,797	442,230	423,782	440,031	414,105
Superior	984,541	955,011	902,685	836,057	765,515
Wascott	1,434,805	1,338,830	1,379,553	1,349,478	1,461,950
TOTAL TOWNS	7,219,291	7,091,024	7,044,067	6,976,984	6,778,686
VILLAGES					
Lake Nebagamon	868,256	852,677	821,370	752,020	737,008
Oliver	124,143	115,669	107,946	105,574	110,891
Poplar	208,445	216,364	202,600	194,363	178,963
Solon Springs	217,268	211,629	212,642	192,581	194,942
Superior	241,149	244,829	228,664	215,373	211,496
TOTAL VILLAGES	1,659,262	1,641,168	1,573,222	1,459,912	1,433,300
CITY					
Superior	7,812,614	7,665,264	7,660,461	7,331,268	7,059,549
TOTAL	\$ 16,691,166	\$ 16,397,456	\$ 16,277,751	\$ 15,768,164	\$ 15,271,535

**DOUGLAS COUNTY, WISCONSIN
COMPARISON OF TAX LEVIES**

	2012	2011	2010	2009	2008
TOWNS					
Amicon	\$ 317,935	\$ 315,945	\$ 310,896	\$ 323,038	\$ 320,678
Bennett	293,953	290,230	282,778	274,454	268,032
Brule	269,208	264,069	259,551	257,969	258,342
Cloverland	94,554	95,073	92,634	80,397	92,241
Dairyland	181,574	191,971	190,738	191,025	178,315
Gordon	498,281	483,884	495,422	547,464	540,834
Hawthorne	313,477	365,845	370,830	381,029	353,816
Highland	297,330	314,426	266,352	271,848	250,198
Lakeside	274,129	272,448	263,692	274,599	253,850
Maple	212,007	207,948	193,999	186,394	188,564
Oakland	463,226	436,731	413,889	395,194	372,631
Parkland	312,872	302,712	298,611	299,616	295,550
Solon Springs	568,382	491,182	515,993	489,047	487,338
Summit	399,120	401,135	396,432	412,551	412,081
Superior	769,796	759,831	727,304	690,482	661,865
Wascott	1,368,312	1,405,095	1,446,019	1,379,803	1,287,923
TOTAL TOWNS	6,634,156	6,598,525	6,525,140	6,454,911	6,222,257
VILLAGES					
Lake Nebagamon	701,834	690,912	691,495	698,948	652,429
Oliver	109,910	105,704	99,588	96,302	88,976
Poplar	185,418	178,574	155,812	151,979	147,845
Solon Springs	207,092	196,525	201,691	197,311	191,777
Superior	211,558	200,794	192,370	202,309	166,211
TOTAL VILLAGES	1,415,811	1,372,510	1,340,955	1,346,848	1,247,238
CITY					
Superior	6,980,151	6,887,091	6,608,619	6,252,498	6,192,565
TOTAL	\$ 15,030,118	\$ 14,858,125	\$ 14,474,714	\$ 14,054,257	\$ 13,662,061



Douglas County Fund Structure

Fund Accounting

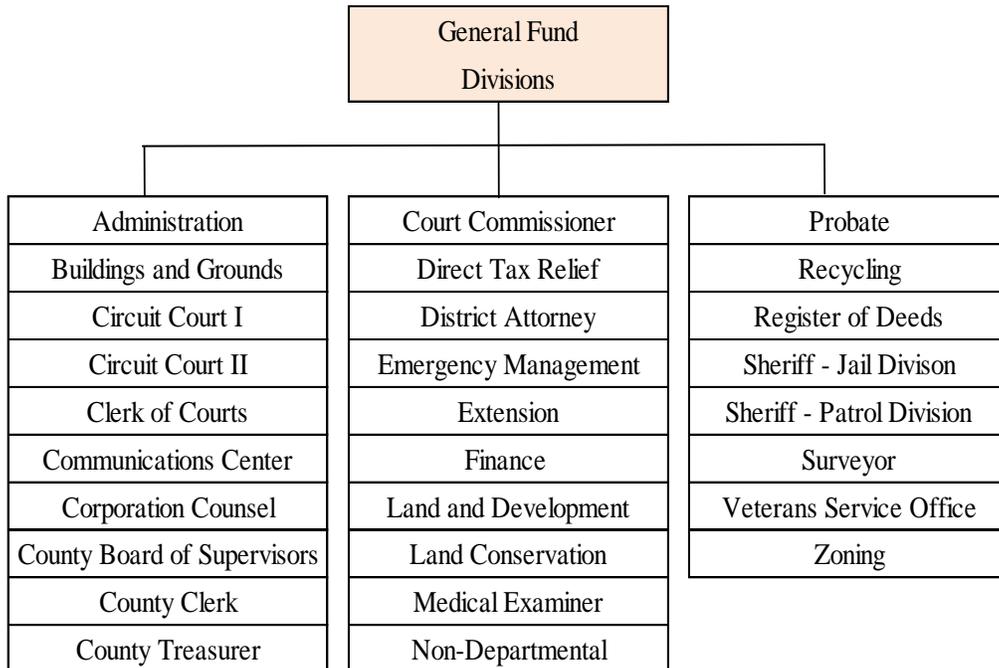
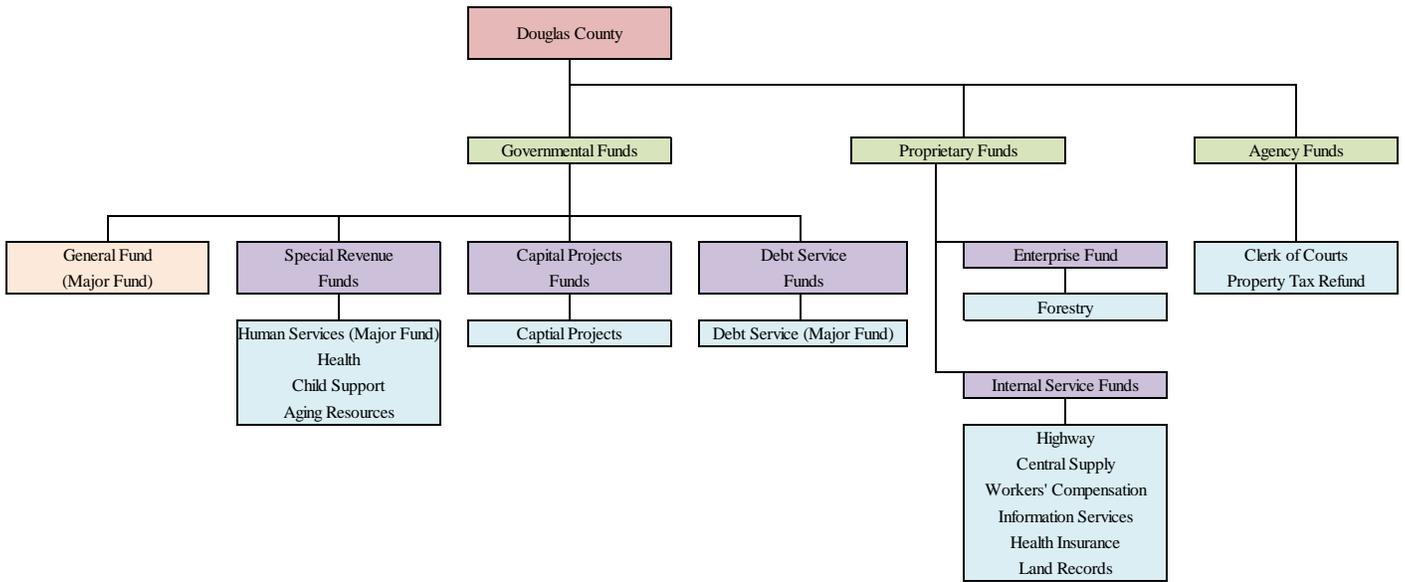
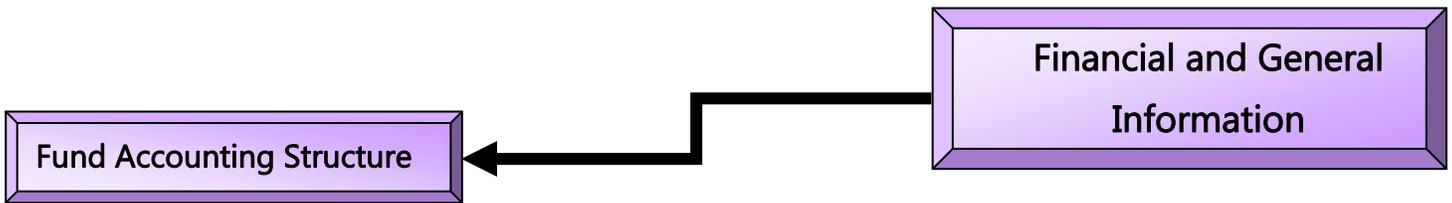
The accounts of Douglas County are organized on the basis of funds. Fund accounting is designed to demonstrate legal compliance. The operations of each fund are accounted for with a separate set of self-balancing accounts.

For accounting purposes a local government is not treated as a single, integral entity. Rather, it is viewed instead as a collection of smaller, separate entities known as “funds”. Generally accepted accounting principles (GAAP) provide the following authoritative definition of a fund:

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Governmental Funds are used to account for all or most of a government’s general activities. Proprietary Funds consist of two sections: Enterprise Funds which account for operations financed and operated in a manner similar to private business enterprise, and Internal Service Funds which account for the financing of goods and services provided by one County department to another County departments or to other governments on a cost-reimbursement basis. Agency Funds are custodial in nature and are used to account for assets that the government holds for others in an agency capacity. As such, Agency Funds are not appropriated funds.

With the exception of Agency Funds and the Enterprise Fund (Forestry) all funds are financed in some part with appropriated funds. In the budget year 2017, there is no appropriation for the Capital Projects Fund.



**Financial and General
Information**



Fund Balance Analysis

**FUND BALANCE ANALYSIS
All Funds**

	ACTUAL FUND BALANCE JANUARY 1, 2016	2016 ESTIMATED CHANGES	PROJECTED FUND BALANCE JANUARY 1, 2017
GOVERNMENTAL FUNDS			
General Fund	\$ 15,180,717	\$ 638,616	\$ 14,542,101
Special Revenue Funds			
Human Services	1,103,765	349,478	754,287
Health Department	184,451	20,000	164,451
Child Support	239,936	-	239,936
Aging Resources	-	-	-
Total Special Revenue Fund	1,528,152	369,478	1,158,674
Debt Service Funds	36,515	-	36,515
Capital Projects Funds	130,794	-	130,794
TOTAL GOVERNMENTAL FUNDS	16,876,178	1,008,094	15,868,084
PROPRIETARY FUNDS			
Enterprise Fund			
Forestry	12,073,353	(238,725)	12,312,078
Internal Service Funds			
Highway	72,825,212	(32,879)	72,858,091
Central Supply	30,894	-	30,894
Workers' Compensation	1,636,086	(100,000)	1,736,086
Information Services	232,358	-	232,358
Health and Dental Insurance	3,552,966	-	3,552,966
Land Records	193,304	-	193,304
Total Internal Service	78,470,820	(132,879)	78,603,699
TOTAL PROPRIETARY FUNDS	90,544,173	(371,604)	90,915,777
TOTAL COMBINED FUNDS	\$ 107,420,351	\$ 636,490	\$ 106,783,861

Fund Balance Analysis

Financial and General Information

FUND BALANCE ANALYSIS
All Funds

	2017 BUDGETED REVENUE	2017 BUDGETED EXPENDITURES	PROJECTED FUND BALANCE DECEMBER 31, 2017
GOVERNMENTAL FUNDS			
General Fund	\$ 17,884,714	\$ 18,070,517	\$ 14,356,298
Special Revenue Funds			
Human Services	11,300,975	11,300,975	754,287
Health Department	803,673	803,673	164,451
Child Support	1,059,500	1,059,500	239,936
Aging Resources	599,982	599,982	-
Total Special Revenue Fund	13,764,130	13,764,130	1,158,674
Debt Service Funds	4,267,857	4,267,857	36,515
Capital Projects Funds	-	-	130,794
TOTAL GOVERNMENTAL FUNDS	35,916,701	36,102,504	15,682,281
PROPRIETARY FUNDS			
Enterprise Fund			
Forestry	2,096,926	2,126,926	12,282,078
Internal Service Funds			
Highway	11,778,121	7,708,121	76,928,091
Central Supply	86,890	86,890	30,894
Workers' Compensation	510,104	510,104	1,736,086
Information Services	938,139	938,139	232,358
Health and Dental Insurance	4,684,638	4,919,638	3,317,966
Land Records	275,586	275,586	193,304
Total Internal Service	18,273,478	14,438,478	82,438,699
TOTAL PROPRIETARY FUNDS	20,370,404	16,565,404	94,720,777
TOTAL COMBINED FUNDS	\$ 56,287,105	\$ 52,667,908	\$ 110,403,058

**Financial and General
Information**



Reserves

**FUND BALANCES AND RESERVES
Governmental Funds**

	2016 Beginning Fund Balance	2016 Estimated Net Cost	2016 Projected Fund Balance	2017 Budgeted Net Cost	2017 Projected Fund Balance
Governmental Funds					
Nonspendable fund balance					
Prepaid items	\$ 11,569	\$ -	\$ 11,569	\$ -	\$ 11,569
Uncollected taxes	1,646,396	(100,000)	1,746,396	-	1,746,396
Restricted fund balance					
Fiscal agent trust	244,850	(6,000)	250,850	-	250,850
Jail purposes	83,036	75,000	8,036	-	8,036
Land information improvement	89,694	-	89,694	-	89,694
Veterans purposes	5,775	(500)	6,275	-	6,275
Committed fund balance					
Vehicle purchases	113,003	-	113,003	-	113,003
Sales tax	1,000,000	-	1,000,000	-	1,000,000
Land Conservation	353,961	-	353,961	-	353,961
Fairgrounds improvements	39,586	-	39,586	-	39,586
Economic development	870,818	200,116	670,702	185,803	484,899
Underground tank removal	54,226	-	54,226	-	54,226
Septic loans	115,108	-	115,108	-	115,108
Assigned fund balance					
Communications maintenance	155,262	140,000	15,262	-	15,262
Compensated absences	1,676,861	60,000	1,616,861	-	1,616,861
Elections	27,000	-	27,000	-	27,000
Website	1,629	-	1,629	-	1,629
Capital projects	839,947	600,000	239,947	-	239,947
Timber Sales Reserve	-	(308,000)	308,000	-	308,000
Courthouse/Gov't Center Maintenance	-	(22,000)	22,000	-	22,000
Unassigned fund balance	7,851,996	-	7,851,996	-	7,851,996
General Fund	15,180,717	638,616	14,542,101	185,803	14,356,298
Human Services					
Supplemental funds	386,705	100,000	286,705	-	286,705
CST Match and equipment	14,478	14,478	-	-	-
Compensated absences	318,093	-	318,093	-	318,093
Current net cost	384,489	235,000	149,489	-	149,489
Human Services	1,103,765	349,478	754,287	-	754,287
Health					
Compensated absences	59,856	(2,000)	61,856	-	61,856
Equipment/PNCC audit	96,156	20,000	76,156	-	76,156
Current net cost	28,439	2,000	26,439	-	26,439
Health	184,451	20,000	164,451	-	164,451
Child Support					
Compensated absences	87,403	(2,000)	89,403	-	89,403
Current net cost	152,533	2,000	150,533	-	150,533
Child Support	239,936	-	239,936	-	239,936
Debt Service					
Committed	36,515	-	36,515	-	36,515
Capital Projects					
Current net cost	130,794	-	130,794	-	130,794
Total Governmental Funds	\$ 16,876,178	\$ 1,008,094	\$ 15,868,084	\$ 185,803	\$ 15,682,281

RESERVES
Proprietary Funds

	2016 Beginning Fund Balance	2016 Estimated Net Cost	2016 Projected Fund Balance	2017 Budgeted Net Cost	2017 Projected Fund Balance
Forestry					
Property & equipment net book value	\$ 10,687,662	\$ (668,171)	\$ 11,355,833	\$ 30,000	\$ 11,325,833
Carryover capital	605,269	460,574	144,695	-	144,695
Lucius Woods Park improvements	7,305	(2,100)	9,405	-	9,405
Bird Sanctuary improvements	21,160	(13,740)	34,900	-	34,900
Dam maintenance	44,122	2,200	41,922	-	41,922
Surveying	34,161	(4,600)	38,761	-	38,761
Land purchases	327,879	(12,888)	340,767	-	340,767
Reforestation reserve	92,170	-	92,170	-	92,170
Current earnings	253,625	-	253,625	-	253,625
Forestry	12,073,353	(238,725)	12,312,078	30,000	12,282,078
Highway					
Property & equipment net book value	68,573,135	(1,369,655)	69,942,790	(4,100,000)	74,042,790
STP projects	1,182,963	(132,865)	1,315,828	-	1,315,828
Bridge Aid-designated	528,476	(38,514)	566,990	-	566,990
Bridge Aid-undesignated	34,677	-	34,677	30,000	4,677
Underground storage	65,000	-	65,000	-	65,000
Construction funding	1,260,000	860,000	400,000	-	400,000
Capital budget carryover	643,155	643,155	-	-	-
Signs	5,000	5,000	-	-	-
Current earnings	532,806	-	532,806	-	532,806
Highway	72,825,212	(32,879)	72,858,091	(4,070,000)	76,928,091
Central Supply					
Equipment replacement	30,894	-	30,894	-	30,894
Workers' Compensation					
Claims	1,636,086	(100,000)	1,736,086	-	1,736,086
Information Services					
Equipment replacement	232,358	-	232,358	-	232,358
Health & Dental Insurance					
Dental coverage	32,798	-	32,798	-	32,798
Current earnings	3,520,168	-	3,520,168	235,000	3,285,168
Health & Dental Insurance	3,552,966	-	3,552,966	235,000	3,317,966
Land Records					
Recording fees	112,961	-	112,961	-	112,961
Equipment replacement	80,343	-	80,343	-	80,343
Land Records	193,304	-	193,304	-	193,304
Total Proprietary Funds	\$ 90,544,173	\$ (371,604)	\$ 90,915,777	\$ (3,805,000)	\$ 94,720,777

DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY
All Funds

	2017 TOTAL EXPENSES	2017 OTHER REVENUE	2017 TOTAL NET COST	2017 FUND BALANCE ADJUSTMENT	2017 TAX LEVY
Governmental Funds					
General	\$ 18,070,517	\$ 13,134,848	\$ 4,935,669	\$ 185,803	\$ 4,749,866
Human Services	11,300,975	7,923,994	3,376,981	-	3,376,981
Health	803,673	241,032	562,641	-	562,641
Child Support	1,059,500	841,500	218,000	-	218,000
Aging Resources	599,982	396,424	203,558	-	203,558
Debt Service	4,267,857	243,114	4,024,743	-	4,024,743
Capital Projects	-	-	-	-	-
Total Governmental Funds	36,102,504	22,780,912	13,321,592	185,803	13,135,789
Proprietary Funds					
Forestry	2,126,926	2,096,926	30,000	30,000	-
Highway	7,708,121	8,343,950	(635,829)	(4,070,000)	3,434,171
Central Supply	86,890	86,890	-	-	-
Workers' Compensation	510,104	510,104	-	-	-
Information Services	938,139	938,139	-	-	-
Health Insurance	4,919,638	4,684,638	235,000	235,000	-
Land Records	275,586	154,380	121,206	-	121,206
Total Proprietary Funds	16,565,404	16,815,027	(249,623)	(3,835,000)	3,555,377
Total Funds	\$ 52,667,908	\$ 39,595,939	\$ 13,071,969	\$ (3,649,197)	\$ 16,691,166

DOUGLAS COUNTY, WISCONSIN
 BUDGET SUMMARY
 All Funds

	2016 TOTAL EXPENSES	2016 OTHER REVENUE	2016 NET COST	2016 TAX LEVY
Governmental Funds				
General	\$ 18,297,766	\$ 12,092,648	\$ 6,205,118	\$ 4,872,842
Human Services	11,125,286	7,755,286	3,370,000	3,035,000
Health	804,156	245,498	558,658	558,658
Child Support	1,072,469	842,200	230,269	228,100
Aging Resources	599,982	396,424	203,558	203,558
Debt Service	4,214,552	243,114	3,971,438	3,971,438
Capital Projects	916,562	654,325	262,237	-
Total Governmental Funds	37,030,773	22,229,495	14,801,278	12,869,596
Proprietary Funds				
Forestry	2,063,214	2,029,053	34,161	-
Highway	8,744,465	5,735,473	3,008,992	3,413,992
Central Supply	83,590	83,590	-	-
Workers' Compensation	459,500	459,500	-	-
Information Services	911,998	945,998	(34,000)	-
Health Insurance	5,037,500	4,798,200	239,300	-
Land Records	228,306	342,036	(113,730)	113,706
Total Proprietary Funds	17,528,573	14,393,850	3,134,723	3,527,698
Total Funds	\$ 54,559,346	\$ 36,623,345	\$ 17,936,001	\$ 16,397,294

Financial and General Information

Tax Levy Budget Summary

2017 BUDGET

DEPARTMENT	TOTAL EXPENSES	OTHER REVENUES	NET COST	TAX LEVY	Page Number
General Fund					
County Board of Supervisors	\$ 230,765	\$ -	\$ 230,765	\$ 230,765	74
Administration	425,974	72,000	353,974	353,974	77
Clerk of Courts	705,968	490,200	215,768	215,768	80
Circuit Court I	65,056	-	65,056	65,056	83
Circuit Court II	82,293	-	82,293	82,293	85
Court Commissioner	215,464	123,000	92,464	92,464	89
District Attorney	378,099	60,000	318,099	318,099	92
Corporation Counsel	271,127	168,000	103,127	103,127	95
Register of Deeds	299,883	331,351	(31,468)	(31,468)	98
Land Conservation	206,811	167,195	39,616	39,616	103
Zoning and Land Information	423,925	163,340	260,585	260,585	107
County Clerk	319,183	85,410	233,773	233,773	110
County Treasurer	266,032	62,700	203,332	203,332	113
Sheriff-Patrol Division	4,423,285	456,594	3,966,691	3,966,691	117
Sheriff-Jail Division	5,465,493	1,167,600	4,297,893	4,297,893	121
Finance	620,982	217,904	403,078	403,078	124
Recycling	221,200	101,000	120,200	120,200	127
Veterans Service Office	249,568	24,000	225,568	225,568	130
Extension	203,304	9,195	194,109	194,109	134
Emergency Management	589,041	194,235	394,806	394,806	137
Communications Center	1,067,868	20,000	1,047,868	1,047,868	140
Medical Examiner	127,140	28,070	99,070	99,070	143
Buildings and Grounds	598,581	315,100	283,481	283,481	146
Probate	164,708	62,000	102,708	102,708	149
Surveyor	241,292	75,130	166,162	166,162	152
Land and Development	314,800	128,997	185,803	-	154
Non-Departmental Taxes	(107,325)	(80,000)	(27,325)	(27,325)	157
General Fund	18,070,517	4,443,021	13,627,496	13,441,693	
Special Revenue Funds					
Human Services	11,300,975	7,923,994	3,376,981	3,376,981	173
Health	803,673	241,032	562,641	562,641	180
Child Support	1,059,500	841,500	218,000	218,000	183
Aging Resources	599,982	396,424	203,558	203,558	186
Special Revenue Funds	13,764,130	9,402,950	4,361,180	4,361,180	
Proprietary Funds					
Forestry	2,126,926	2,096,926	30,000	-	202
Highway	7,708,121	8,343,950	(635,829)	3,434,171	208
Central Supply	86,890	86,890	-	-	212
Workers' Compensation	510,104	510,104	-	-	214
Information Services	938,139	938,139	-	-	217
Health Insurance	4,919,638	4,684,638	235,000	-	219
Land Records	275,586	154,380	121,206	121,206	225
Proprietary Funds	16,565,404	16,815,027	(249,623)	3,555,377	
Other Funds					
Debt Service	4,267,857	243,114	4,024,743	4,024,743	189
Capital Projects	-	-	-	-	195
TOTAL OF ALL FUNDS	52,667,908	30,904,112	21,763,796	25,382,993	
Direct Tax Relief	-	8,691,827	(8,691,827)	(8,691,827)	159
Total After Direct Tax Relief	\$ 52,667,908	\$ 39,595,939	\$ 13,071,969	\$ 16,691,166	

*Direct Tax Relief includes County Sales Tax \$3,700,000

Financial and General Information

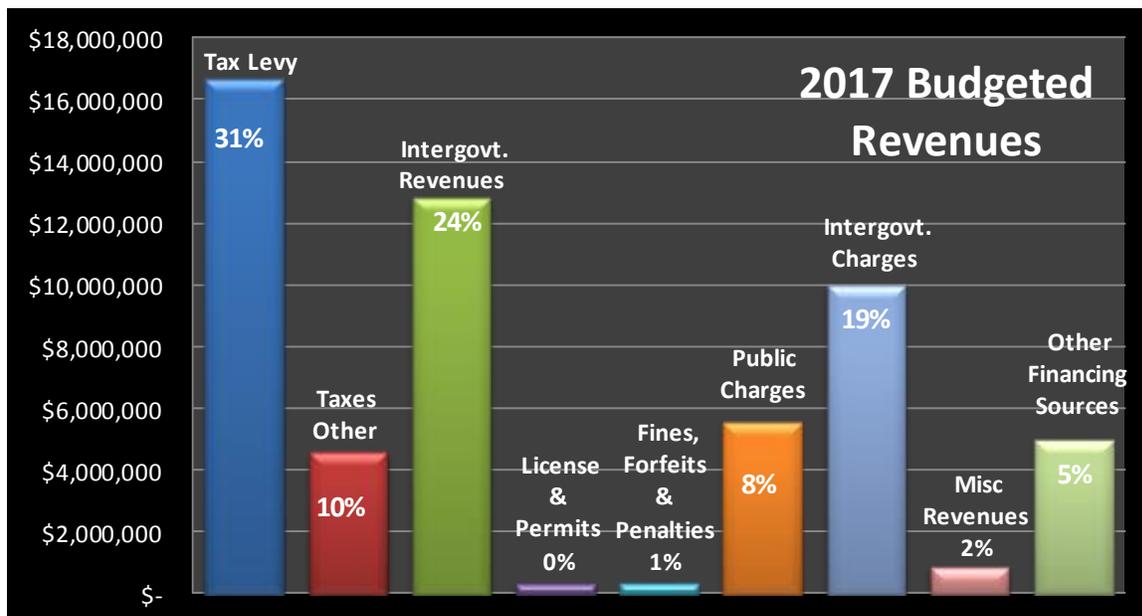
Tax Levy Budget Summary

DEPARTMENT	2017 FUND BALANCE ADJUSTMENT	2016 ESTIMATED NET COST	2015 ACTUAL NET COST	2014 ACTUAL NET COST	2013 ACTUAL NET COST
General Fund					
County Board of Supervisors	\$ -	\$ 181,991	\$ 162,120	\$ 157,812	\$ 182,346
Administration	-	358,280	356,216	366,147	369,738
Clerk of Courts	-	210,757	212,171	187,182	193,610
Circuit Court I	-	64,760	60,820	55,985	50,488
Circuit Court II	-	80,981	75,321	76,539	74,022
Court Commissioner	-	88,597	79,739	78,172	68,777
District Attorney	-	330,804	308,765	299,240	285,425
Corporation Counsel	-	104,060	52,589	23,023	81,096
Register of Deeds	-	(34,847)	5,765	(852)	38,800
Land Conservation	-	37,004	15,954	37,511	54,233
Zoning and Land Information	-	283,736	258,272	292,812	279,692
County Clerk	-	237,378	202,102	227,724	258,230
County Treasurer	-	203,971	186,564	198,450	212,772
Sheriff-Patrol	-	3,841,135	3,776,262	3,794,824	3,768,208
Sheriff-Jail	-	4,099,267	4,103,235	3,977,479	3,908,992
Finance	-	403,114	394,018	390,215	367,904
Recycling	-	100,145	129,017	123,501	112,801
Veterans Service Office	-	159,816	173,295	170,702	97,517
Extension	-	193,449	164,484	176,770	176,998
Emergency Management	-	506,075	396,095	350,138	541,034
Communications Center	-	1,016,591	900,807	977,672	1,033,977
Medical Examiner	-	105,862	96,809	95,013	97,380
Buildings and Grounds	-	278,332	226,773	253,489	276,843
Probate	-	103,609	96,120	95,790	96,053
Surveyor	-	168,450	122,230	193,411	158,780
Land and Development	185,803	201,866	(281,596)	(170,362)	(202,753)
Non-Departmental Taxes	-	1,125,214	390,155	(419,024)	41,592
General Fund	185,803	14,450,397	12,664,102	12,009,363	12,624,555
Special Revenue Funds					
Human Services	-	3,370,000	2,811,915	2,888,500	2,223,341
Health	-	558,658	802,254	693,615	839,327
Child Support	-	230,269	203,179	203,377	230,579
Aging Resources	-	203,558	203,558	203,564	203,555
Special Revenue Funds	-	4,362,485	4,020,906	3,989,056	3,496,802
Proprietary Funds					
Forestry	30,000	34,161	(1,493,098)	(336,240)	(1,176,215)
Highway	(4,070,000)	3,008,992	(941,594)	492,737	2,054,323
Central Supply	-	-	(31)	(57)	209
Workers' Compensation	-	-	(352,185)	(302,263)	(10,164)
Information Services	-	(34,000)	300,318	88,472	(87)
Health Insurance	235,000	239,300	395,410	(575,629)	(498,782)
Land Records	-	(113,730)	121,064	165,497	115,437
Proprietary Funds	(3,805,000)	3,134,723	(1,970,116)	(467,483)	484,721
Other Funds					
Debt Service	-	3,971,438	3,829,542	3,746,348	3,216,598
Capital Projects	-	262,237	(46,740)	(16,315)	(17,355)
TOTAL OF ALL FUNDS	(3,619,197)	26,181,280	18,497,694	19,260,969	19,805,321
Direct Tax Relief	-	(8,245,279)	(8,248,478)	(8,245,505)	(7,582,070)
Total After Direct Tax Relief	\$ (3,619,197)	\$ 17,936,001	\$ 10,249,217	\$ 11,015,464	\$ 12,223,251

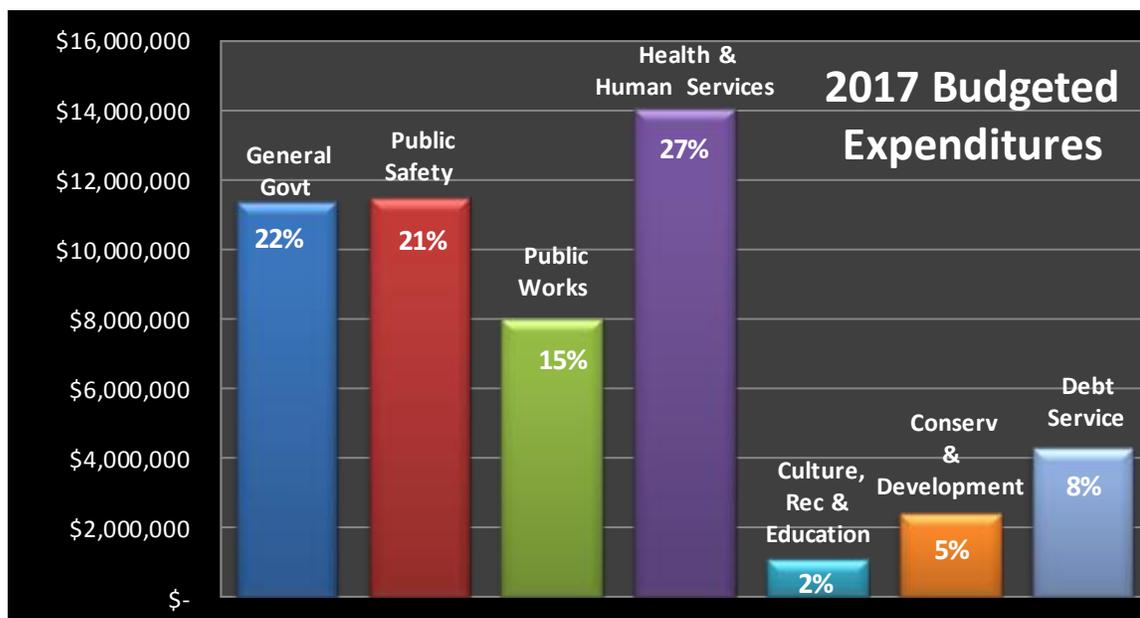
Financial and General Information

Tax Levy Budget Summary

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount
Expenditures			
General Government	\$ 10,635,132	\$ 10,743,241	\$ 12,103,823
Public Safety	12,372,513	10,919,463	11,404,707
Public Works	8,025,285	7,692,061	7,352,101
Health & Human Services	12,071,524	13,168,460	13,362,999
Culture, Recreation & Education	998,151	1,020,581	1,032,059
Conservation & Development	2,421,180	3,517,856	6,123,405
Debt Service	9,418,465	3,989,463	4,181,057
Other Financing Uses	-	-	-
Total Expenditures	55,942,250	51,051,125	55,560,151
Revenues			
Tax Levy	15,271,535	15,768,164	16,277,751
Taxes-Other	4,401,483	5,240,973	5,457,778
Intergovernmental Revenues	15,212,888	17,134,863	16,427,582
Licenses & Permits	297,567	290,140	322,361
Fines Forfeits & Penalties	338,783	313,124	292,827
Public Charges For Services	5,765,591	5,484,182	6,687,748
Intergovt. Charges For Serv.	10,216,144	9,830,788	9,805,273
Miscellaneous Revenues	1,527,791	1,741,589	2,208,966
Other Financing Sources	5,958,752	-	4,108,400
Total Revenues	58,990,534	55,803,822	61,588,686
Fund Balance Adjustments	3,048,284	4,752,698	6,028,535
Tax Levy	15,271,535	15,768,164	16,277,751
Total Net Cost	\$ 12,223,251	\$ 11,015,466	\$10,249,216



	2016 Amended Budget	2016 8 Month Actual	2017 Adopted Budget
Expenditures			
General Government	\$ 12,641,826	\$ 6,696,094	\$ 11,353,397
Public Safety	11,303,802	7,494,831	11,468,700
Public Works	9,077,834	8,525,017	8,006,308
Health & Human Services	13,851,409	8,573,953	14,053,698
Culture, Recreation & Education	1,070,175	799,413	1,085,529
Conservation & Development	2,399,748	2,236,760	2,432,419
Debt Service	4,214,552	9,931,773	4,267,857
Other Financing Uses	-	-	-
Total Expenditures	54,559,346	44,257,841	52,667,908
Revenues			
Tax Levy	16,397,294	16,397,294	16,691,166
Taxes-Other	5,329,004	3,112,191	4,582,106
Intergovernmental Revenues	12,606,221	7,075,635	12,853,980
Licenses & Permits	323,442	264,033	324,160
Fines Forfeits & Penalties	390,000	211,878	370,000
Public Charges For Services	4,503,662	4,184,846	5,586,425
Intergovt. Charges For Serv.	10,008,144	6,196,829	9,971,474
Miscellaneous Revenues	914,921	770,368	890,664
Other Financing Sources	2,547,951	5,570,388	5,017,130
Total Revenues	53,020,639	43,783,461	56,287,105
Fund Balance Adjustments	(1,538,707)	(474,379)	3,619,197
Tax Levy	16,397,294	16,397,294	16,691,166
Total Net Cost	\$ 17,936,001	\$ 16,871,673	\$ 13,071,969



Revenues

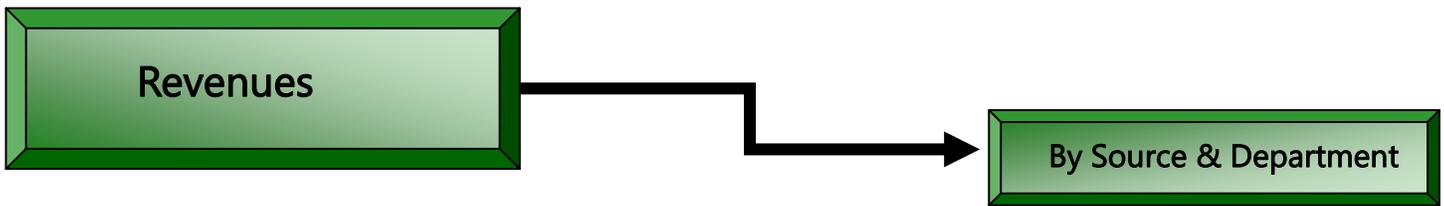
By Source & Department

	Tax Levy	Taxes Other	Inter- government	Licenses & Permits	Fines, Forfeits & Penalties
GENERAL FUND					
County Board of Supervisors	\$ 230,765	\$ -	\$ -	\$ -	\$ -
Administration	353,974	-	-	-	-
Clerk of Courts	215,768	-	150,500	-	217,000
Circuit Court 1	65,056	-	-	-	-
Circuit Court 2	82,293	-	-	-	-
Court Commissioner	92,464	-	-	-	-
District Attorney	318,099	-	60,000	-	-
Corporation Counsel	103,127	-	-	-	-
Register of Deeds	(31,468)	147,106	-	4,100	-
Land Conservation	39,616	-	160,695	4,000	-
Zoning and Land Information	260,585	-	-	160,050	-
County Clerk	233,773	-	-	11,250	-
County Treasurer	203,332	-	27,700	-	-
Sheriff	3,966,691	-	176,594	-	50,000
Jail	4,297,893	-	78,000	-	53,000
Finance	403,078	-	-	-	-
Recycling	120,200	-	56,000	-	-
Veterans Administration	225,568	-	10,000	-	-
Extension	194,109	-	5,000	-	-
Emergency Management	394,806	-	91,735	-	-
Communications Center	1,047,868	-	-	-	-
Medical Examiner	99,070	-	-	-	-
Buildings and Grounds	283,481	-	-	-	-
Probate	102,708	-	40,000	-	-
Surveyor	166,162	-	-	1,760	-
Land and Development	-	-	-	-	-
Non-Departmental	(27,325)	100,000	-	-	-
Direct Tax Relief	(8,691,827)	4,335,000	2,216,181	-	-
GENERAL FUND	4,749,866	4,582,106	3,072,405	181,160	320,000
OTHER FUNDS					
Human Services	3,376,981	-	6,884,994	-	50,000
Health	562,641	-	89,332	141,000	-
Child Support	218,000	-	830,000	-	-
Aging Resources	203,558	-	396,424	-	-
Debt Service	4,024,743	-	-	-	-
Forestry	-	-	313,825	2,000	-
Highway	3,434,171	-	1,167,000	-	-
Central Supply	-	-	-	-	-
Workers' Compensation	-	-	-	-	-
Information Services	-	-	-	-	-
Health Insurance	-	-	-	-	-
Land Records	121,206	-	100,000	-	-
OTHER FUNDS	11,941,300	-	9,781,575	143,000	50,000
\$	16,691,166	\$ 4,582,106	\$ 12,853,980	\$ 324,160	\$ 370,000

By Source & Department

Revenues

	Public Charges for Services	Intergovt Charges for Services	Miscellaneous Revenue	Other Financing Sources	Total Revenue (Including Tax Levy)
GENERAL FUND					
County Board of Supervisors	\$ -	\$ -	\$ -	\$ -	\$ 230,765
Administration	3,000	69,000	-	-	425,974
Clerk of Courts	121,900	-	800	-	705,968
Circuit Court 1	-	-	-	-	65,056
Circuit Court 2	-	-	-	-	82,293
Court Commissioner	7,000	116,000	-	-	215,464
District Attorney	-	-	-	-	378,099
Corporation Counsel	-	168,000	-	-	271,127
Register of Deeds	180,120	-	25	-	299,883
Land Conservation	-	-	2,500	-	206,811
Zoning and Land Information	2,290	1,000	-	-	423,925
County Clerk	17,150	33,140	23,870	-	319,183
County Treasurer	23,000	12,000	-	-	266,032
Sheriff	58,000	110,500	61,500	-	4,423,285
Jail	349,600	686,000	1,000	-	5,465,493
Finance	-	217,904	-	-	620,982
Recycling	45,000	-	-	-	221,200
Veterans Administration	14,000	-	-	-	249,568
Extension	3,795	-	400	-	203,304
Emergency Management	-	26,000	76,500	-	589,041
Communications Center	-	-	20,000	-	1,067,868
Medical Examiner	28,050	-	20	-	127,140
Buildings and Grounds	-	5,000	310,100	-	598,581
Probate	22,000	-	-	-	164,708
Surveyor	300	27,970	-	45,100	241,292
Land and Development	1,500	-	137,497	(10,000)	128,997
Non-Departmental	-	-	-	(180,000)	(107,325)
Direct Tax Relief	-	-	100,000	2,040,646	-
GENERAL FUND	876,705	1,472,514	734,212	1,895,746	17,884,714
OTHER FUNDS					
Human Services	168,000	821,000	-	-	11,300,975
Health	7,700	3,000	-	-	803,673
Child Support	11,500	-	-	-	1,059,500
Aging Resources	-	243,114	-	-	843,096
Debt Service	-	-	-	-	4,024,743
Forestry	3,776,830	265	44,652	(2,040,646)	2,096,926
Highway	10,940	1,978,710	7,300	5,180,000	11,778,121
Central Supply	500	86,390	-	-	86,890
Workers' Compensation	-	508,604	1,500	-	510,104
Information Services	-	938,139	-	-	938,139
Health Insurance	663,000	3,918,638	103,000	-	4,684,638
Land Records	71,250	1,100	-	(17,970)	275,586
OTHER FUNDS	4,709,720	8,498,960	156,452	3,121,384	38,402,391
	\$ 5,586,425	\$ 9,971,474	\$ 890,664	\$ 5,017,130	\$ 56,287,105



Property Taxes increased from \$16,397,294 to \$16,691,166 or by 1.79% from the previous year, while the average tax rate increased to 5.03. Equalized values showed a minimal increase (.90%) over the previous year. Douglas County must adhere to the levy limit imposed on counties by the 2015 State of Wisconsin Act 55 which limits the amount of taxes levied in 2017.

Other Taxes projections are based on historical experiences and economic factors. The approximate fourteen percent decrease is due to an economic slow down in the region. Other taxes include the following:

County sales tax (half a percent) and real estate transfer fees.

Occupational tax (coal tax) and forest crop taxes.

Interest on delinquent taxes (based on one percent per month of delinquent taxes, for the last three years).

Intergovernmental Revenues include State Shared Revenue, State grants (including Federal pass-through grants) and local grants and are projected to increase by 1.97% compared to the 2016 budget. State shared revenue has remained flat and there is a slight increase in state grants.

Public Charges for Services are projected to increase 22.95% from the previous year. The majority of this increase is due to timber sales in the Forestry Department. Timber sales have been robust and the market continues to look strong.

Intergovernmental Charges for Services are expected to increase slightly for 2017. A decrease in budgeted revenue for the boarding of prisoners from outside the County is offset by an increase in health insurance premiums paid to the Health Insurance Fund. Other intergovernmental charges for services include Human Services Community Support Program and Highway maintenance.

Miscellaneous Revenues include interest, rental income, insurance recoveries, land sales and expense reimbursements. Those revenues are projected to decrease by 2% for 2017. Land and Development has seen a decrease in revenue for land sales.

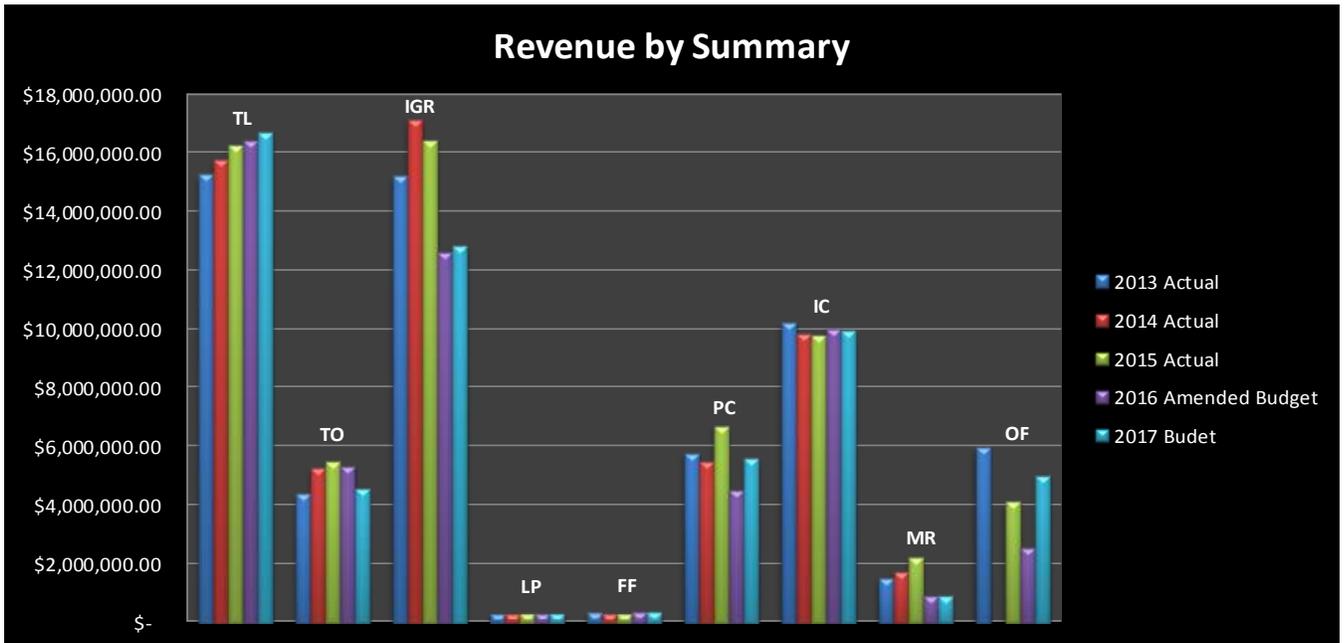
Other Financing represents long-term debt financing to be used to fund capital outlay and other capital projects and transfers involving other departments. In 2017, Douglas County anticipates a \$5 million bond issue for road improvements. This is a 100% increase from 2016, which will see a \$2.5 million bond issue.

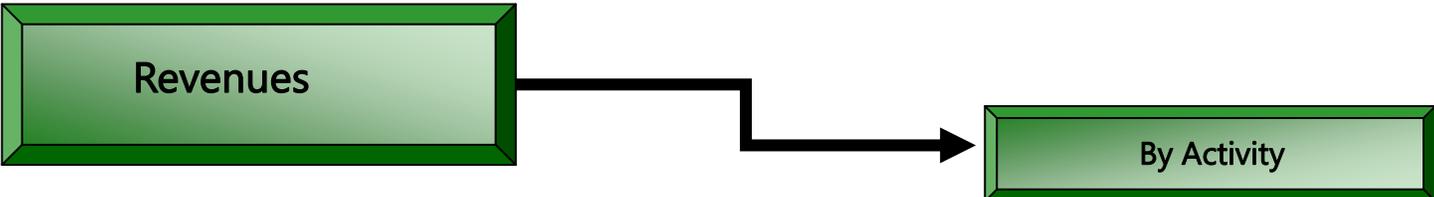
By Source & Department

Revenues

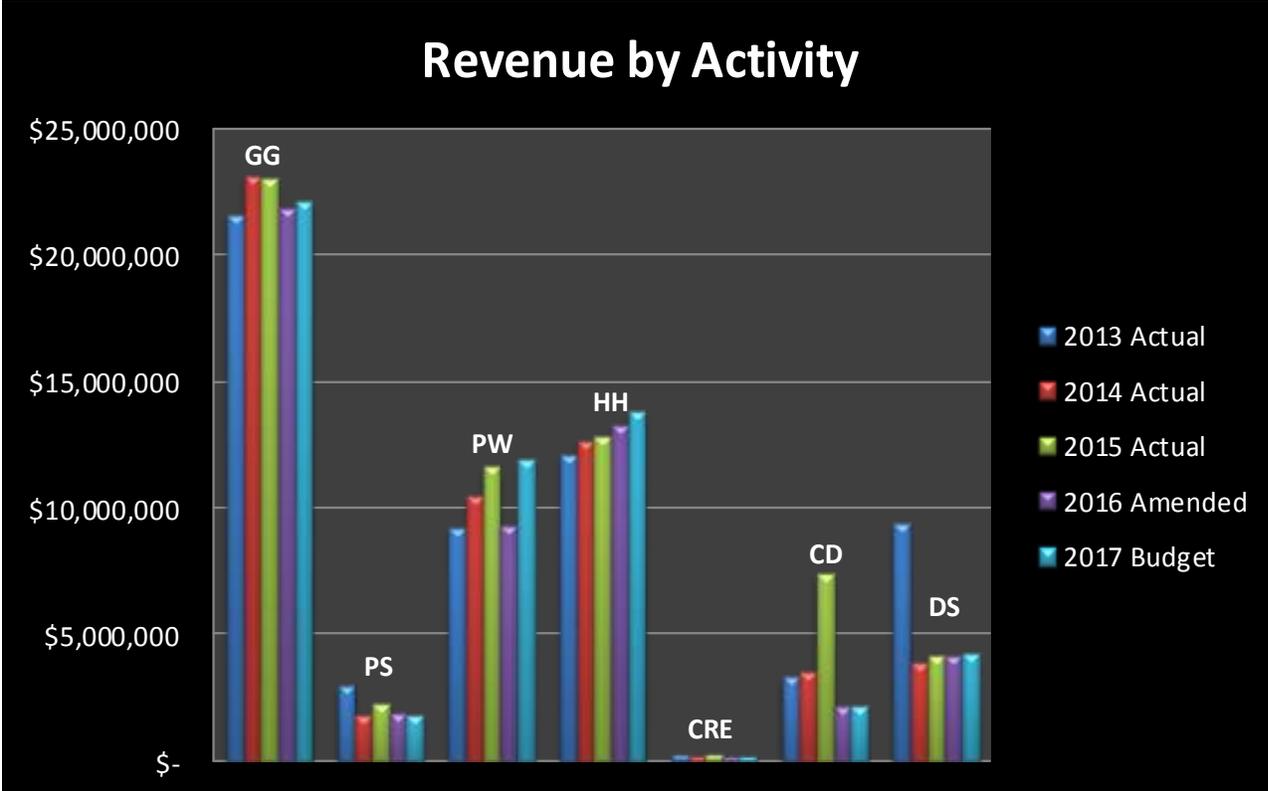
DOUGLAS COUNTY, WISCONSIN
REVENUE SUMMARY
By Source

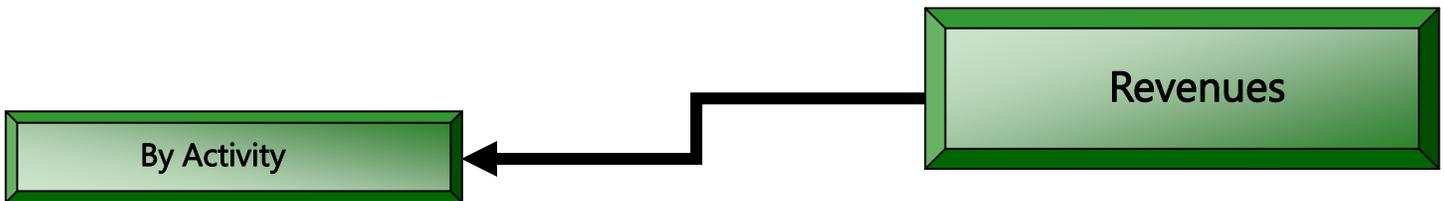
	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Budget	2016 Amended Budget	2017 Budget Amount
REVENUE						
Tax Levy(TL)	\$ 15,271,535	\$ 15,768,164	\$ 16,277,751	\$ 16,397,294	\$ 16,397,294	\$ 16,691,166
Taxes-Other(TO)	4,401,483	5,240,973	5,457,778	5,329,004	5,329,004	4,582,106
Intergovernmental Revenues(IGR)	15,212,888	17,134,863	16,427,582	12,606,221	12,606,221	12,853,980
Licenses & Permits(LP)	297,567	290,140	322,361	323,442	323,442	324,160
Fines Forfeits & Penalties(FF)	338,783	313,124	292,827	390,000	390,000	370,000
Public Charges For Services(PC)	5,765,591	5,484,182	6,687,748	4,503,662	4,503,662	5,586,425
Intergovt. Charges For Services(IC)	10,216,144	9,830,788	9,805,273	10,008,144	10,008,144	9,971,474
Miscellaneous Revenues(MR)	1,527,791	1,741,589	2,208,966	909,636	914,921	890,664
Other Financing Sources(OF)	5,958,752	-	4,108,400	2,547,951	2,547,951	5,017,130
TOTAL REVENUE	\$58,990,534	\$55,803,822	\$61,588,686	\$53,015,354	\$ 53,020,639	\$56,287,105



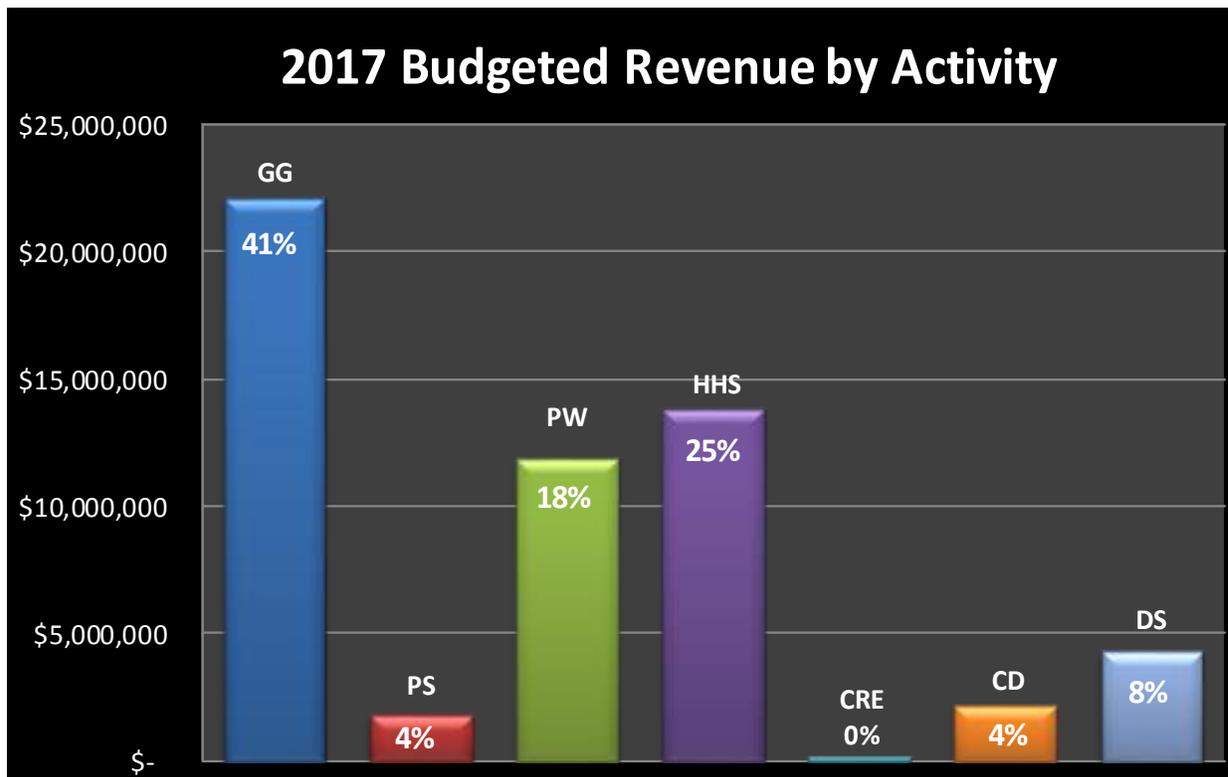


	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount
REVENUE			
General Government(GG)	\$ 21,593,792	\$ 23,118,748	\$ 22,985,539
Public Safety(PS)	2,995,148	1,870,827	2,283,427
Public Works(PW)	9,257,741	10,474,139	11,647,529
Health and Human Services(HHS)	12,118,163	12,664,597	12,784,693
Culture, Recreation and Education(CRE)	264,132	242,798	266,648
Conservation and Development(CD)	3,343,091	3,568,251	7,405,393
Debt Service(DS)	9,418,466	3,864,464	4,215,457
Other Financing Uses (OFU)	-	-	-
TOTAL REVENUE	\$58,990,534	\$55,803,822	\$61,588,686





	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
REVENUE			
General Government(GG)	\$ 21,888,726	\$ 12,947,585	\$ 22,076,912
Public Safety(PS)	1,894,129	1,054,841	1,818,029
Public Works(PW)	9,329,294	6,781,136	11,899,521
Health and Human Services(HHS)	13,314,424	10,239,327	13,788,130
Culture, Recreation and Education(CRE)	210,955	167,544	211,800
Conservation and Development(CD)	2,168,559	2,665,087	2,224,856
Debt Service(DS)	4,214,552	9,927,941	4,267,857
Other Financing Uses (OFU)	-	-	-
TOTAL REVENUE	\$53,020,639	\$43,783,461	\$56,287,105



Revenues

By Fund & Department

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount
GENERAL FUND			
County Board of Supervisors	\$ 268	\$ 266	\$ -
Administration	55,650	81,705	44,677
Clerk of Courts	440,025	441,795	461,010
Circuit Court 1	-	-	-
Circuit Court 2	-	-	-
Court Commissioner	118,329	122,526	123,393
District Attorney	50,702	67,834	63,938
Corporation Counsel	130,278	154,109	170,213
Register of Deeds	323,568	318,662	293,521
Land Conservation	292,516	501,406	2,467,020
Zoning and Land Information	127,136	127,242	155,185
County Clerk	79,992	73,448	81,580
County Treasurer	46,630	70,704	63,122
Sheriff	456,468	402,134	370,079
Jail	1,457,816	1,236,755	1,146,313
Finance	216,760	209,043	244,507
Recycling	159,405	156,975	150,660
Veterans Service Office	54,400	54,340	50,813
Extension	10,676	8,184	18,880
Emergency Management	907,465	233,281	765,723
Communications Center	192,918	18,118	19,675
Medical Examiner	26,230	29,355	23,670
Buildings and Grounds	293,308	327,997	322,501
Probate	49,725	60,318	65,440
Surveyor	57,147	81,496	71,984
Land and Development	369,696	566,481	249,484
Non-Departmental	4,997,428	6,307,049	6,551,823
Direct Tax Relief	7,582,070	8,245,505	8,248,478
GENERAL FUND	18,496,607	19,896,731	22,223,690
OTHER FUNDS			
Human Services	9,470,835	9,932,735	10,304,630
Health	933,971	945,615	769,568
Child Support	1,048,265	1,130,829	1,060,147
Aging Resources	610,593	601,077	599,536
Debt Service	9,418,466	3,864,464	4,215,457
Capital Projects	563,218	498,141	628,388
Forestry	3,092,995	2,301,729	3,427,978
Highway	9,078,817	10,297,702	11,478,506
Central Supply	91,303	94,531	91,740
Workers' Compensation	437,896	683,095	551,529
Information Services	726,127	777,788	855,359
Health Insurance	4,840,695	4,625,608	5,128,219
Land Records	180,746	153,778	253,939
OTHER FUNDS	40,493,927	35,907,092	39,364,996
TOTAL REVENUES	\$ 58,990,534	\$ 55,803,822	\$ 61,588,686

By Fund & Department

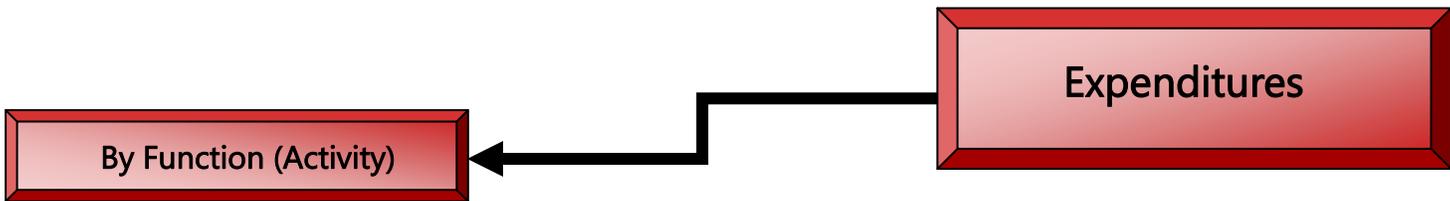
Revenues

	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
GENERAL FUND			
County Board of Supervisors	\$ -	\$ 100	\$ -
Administration	72,000	929	72,000
Clerk of Courts	490,200	356,633	490,200
Circuit Court 1	-	-	-
Circuit Court 2	-	-	-
Court Commissioner	123,000	78,388	123,000
District Attorney	60,000	34,938	60,000
Corporation Counsel	157,500	130,843	168,000
Register of Deeds	337,606	195,043	331,351
Land Conservation	184,181	70,107	167,195
Zoning and Land Information	156,980	139,627	163,340
County Clerk	78,520	62,379	85,410
County Treasurer	62,700	33,952	62,700
Sheriff	452,694	245,905	456,594
Jail	1,277,600	723,636	1,167,600
Finance	251,696	114,328	217,904
Recycling	159,429	87,278	101,000
Veterans Service Office	49,700	27,090	24,000
Extension	9,300	7,425	9,195
Emergency Management	174,235	90,001	194,235
Communications Center	10,000	552	20,000
Medical Examiner	28,050	21,885	28,070
Buildings and Grounds	311,600	188,464	315,100
Probate	57,000	62,835	62,000
Surveyor	81,069	1,922	75,130
Land and Development	179,969	126,836	128,997
Non-Departmental	3,955,182	4,088,909	4,669,866
Direct Tax Relief	8,245,279	3,838,405	8,691,827
GENERAL FUND	16,965,490	10,728,409	17,884,714
OTHER FUNDS			
Human Services	10,790,286	8,273,337	11,300,975
Health	804,156	776,540	803,673
Child Support	1,070,300	756,009	1,059,500
Aging Resources	599,982	406,350	599,982
Debt Service	2,029,053	9,927,941	4,267,857
Capital Projects	9,149,465	11,766	-
Forestry	83,590	2,154,350	2,096,926
Highway	459,500	6,688,605	11,778,121
Central Supply	945,998	47,131	86,890
Workers' Compensation	4,798,200	311,485	510,104
Information Services	455,742	512,311	938,139
Health Insurance	4,214,552	3,001,555	4,684,638
Land Records	654,325	187,671	275,586
OTHER FUNDS	36,055,149	33,055,052	38,402,391
TOTAL REVENUES	\$ 53,020,639	\$ 43,783,461	\$ 56,287,105

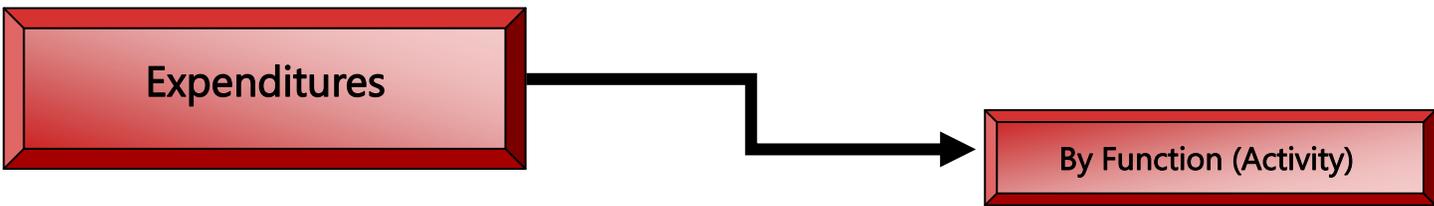
Expenditures

By Function (Activity)

	General Government	Public Safety	Public Works	Health and Human Services
General Fund				
County Board of Supervisors	\$ 230,765	\$ -	\$ -	\$ -
Administration	425,974	-	-	-
Clerk of Courts	705,968	-	-	-
Circuit Court 1	65,056	-	-	-
Circuit Court 2	82,293	-	-	-
Court Commissioner	215,464	-	-	-
District Attorney	378,099	-	-	-
Corporation Counsel	271,127	-	-	-
Register of Deeds	299,883	-	-	-
Land Conservation	-	-	-	-
Zoning and Land Information	-	-	-	-
County Clerk	319,183	-	-	-
County Treasurer	266,032	-	-	-
Sheriff	-	4,423,285	-	-
Jail	-	5,465,493	-	-
Finance	620,982	-	-	-
Recycling	-	-	221,200	-
Veterans Service Office	-	-	-	249,568
Extension	-	-	-	-
Emergency Management	-	512,054	76,987	-
Communications Center	-	1,067,868	-	-
Medical Examiner	127,140	-	-	-
Buildings and Grounds	598,581	-	-	-
Probate	164,708	-	-	-
Surveyor	241,292	-	-	-
Land and Development	145,300	-	-	40,000
Non-Departmental	(534,807)	-	-	-
General Fund	4,623,040	11,468,700	298,187	289,568
Other Funds				
Human Services	-	-	-	11,300,975
Health	-	-	-	803,673
Child Support	-	-	-	1,059,500
Aging Resources	-	-	-	599,982
Debt Service	-	-	-	-
Forestry	-	-	-	-
Highway	-	-	7,708,121	-
Central Supply	86,890	-	-	-
Workers' Compensation	510,104	-	-	-
Information Services	938,139	-	-	-
Health Insurance	4,919,638	-	-	-
Land Records	275,586	-	-	-
Other Funds	6,730,357	-	7,708,121	13,764,130
TOTAL EXPENDITURES	\$ 11,353,397	\$ 11,468,700	\$ 8,006,308	\$ 14,053,698



	Culture, Recreation & Education	Conservation and Development	Debt Service	Other Financing Uses	Total Expenditures
General Fund					
County Board of Supervisors	\$ -	\$ -	\$ -	\$ -	\$ 230,765
Administration	-	-	-	-	425,974
Clerk of Courts	-	-	-	-	705,968
Circuit Court 1	-	-	-	-	65,056
Circuit Court 2	-	-	-	-	82,293
Court Commissioner	-	-	-	-	215,464
District Attorney	-	-	-	-	378,099
Corporation Counsel	-	-	-	-	271,127
Register of Deeds	-	-	-	-	299,883
Land Conservation	-	206,811	-	-	206,811
Zoning and Land Information	-	423,925	-	-	423,925
County Clerk	-	-	-	-	319,183
County Treasurer	-	-	-	-	266,032
Sheriff	-	-	-	-	4,423,285
Jail	-	-	-	-	5,465,493
Finance	-	-	-	-	620,982
Recycling	-	-	-	-	221,200
Veterans Service Office	-	-	-	-	249,568
Extension	186,981	16,323	-	-	203,304
Emergency Management	-	-	-	-	589,041
Communications Center	-	-	-	-	1,067,868
Medical Examiner	-	-	-	-	127,140
Buildings and Grounds	-	-	-	-	598,581
Probate	-	-	-	-	164,708
Surveyor	-	-	-	-	241,292
Land and Development	56,500	73,000	-	-	314,800
Non-Departmental	392,698	34,784	-	-	(107,325)
General Fund	636,179	754,843	-	-	18,070,517
Other Funds					
Human Services	-	-	-	-	11,300,975
Health	-	-	-	-	803,673
Child Support	-	-	-	-	1,059,500
Aging Resources	-	-	-	-	599,982
Debt Service	-	-	4,267,857	-	4,267,857
Forestry	449,350	1,677,576	-	-	2,126,926
Highway	-	-	-	-	7,708,121
Central Supply	-	-	-	-	86,890
Workers' Compensation	-	-	-	-	510,104
Information Services	-	-	-	-	938,139
Health Insurance	-	-	-	-	4,919,638
Land Records	-	-	-	-	275,586
Other Funds	449,350	1,677,576	4,267,857	-	34,597,391
TOTAL EXPENDITURES	\$ 1,085,529	\$ 2,432,419	\$ 4,267,857	\$ -	\$ 52,667,908



General Government expenditures included those activities that do not pertain to any of the specific functions below. Included are, but are not limited to, courts, administration, County Board, building maintenance, finance, treasurer and clerk functions, as well as expenditures for capital improvements. No capital projects are budgeted for 2017 in the general government category. Capital projects funding is contingent on the levels of fund balances, reserves and one-time revenues and will be addressed in the beginning of 2017.

Public Safety expenditures, in the past, have remained stable in the areas of law enforcement, communication center, and jail operations. For 2017, total Public Safety budgeted expenditures have increased approximately 1.46% from the amended budget of the previous year.

Public Works expenditures are projected to decrease 11.8% in relation to the 2016 amended budget. Budget amendments for various short term grants have temporarily increased expenditures. The Public Works function mainly represents activities in the Highway Department.

Health and Human Services expenditures are projected to rise approximately 1.46% in 2017. Health and Human Services operations include state and federal mandated programs that are funded in part by state and federal grants. Health and Human Services is experiencing an increase in demand for these services.

Culture, Recreation, and Education are stable for 2017. Expenditures in this category are for such things as the county parks and trails and the county fair. Reimbursable grant expenditures are the main reason for the increase.

Conservation and Development category represents expenditures for economic development, improvements to county parks and timber management and timber sales. Expenditures are expected to increase slightly in this area.

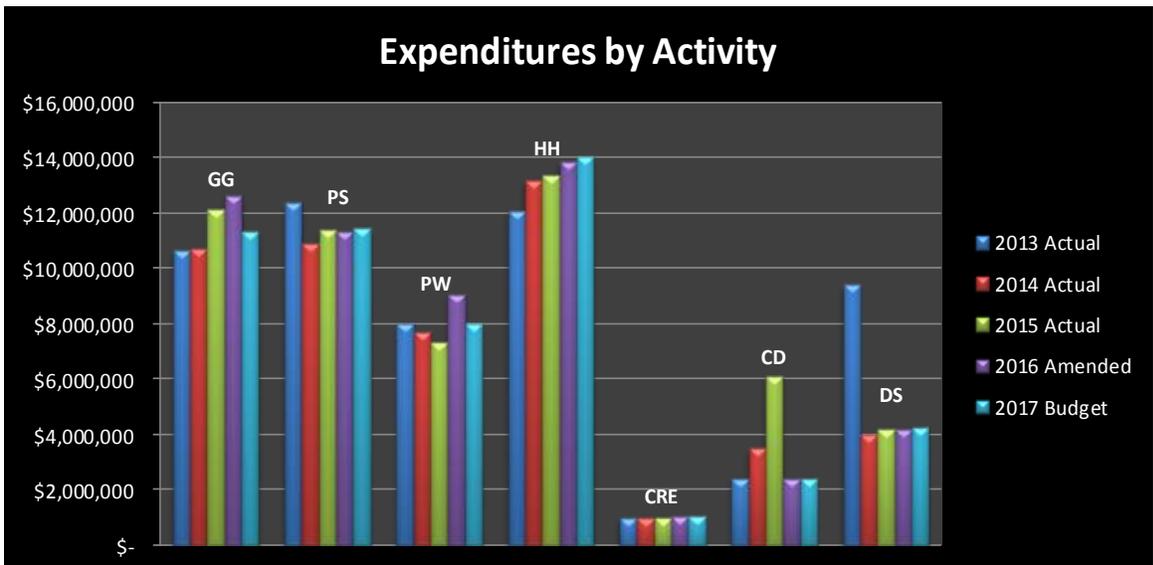
Debt Service expenditures will increase by approximately 1.26% in 2017.

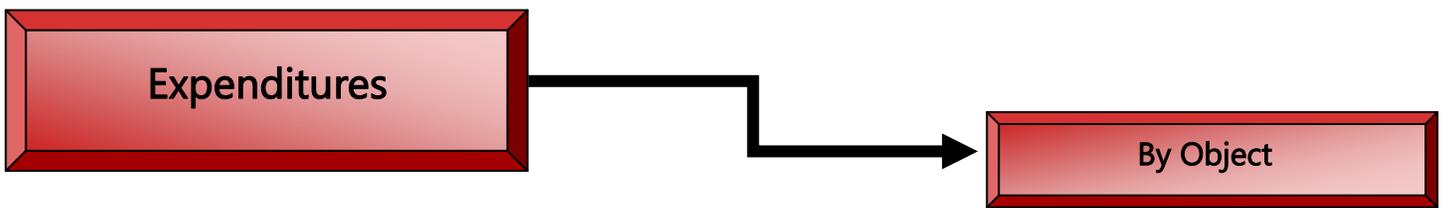
By Function (Activity)

Expenditures

DOUGLAS COUNTY, WISCONSIN
EXPENDITURE SUMMARY
By Activity

EXPENDITURE	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government(GG)	\$ 10,635,132	\$ 10,743,241	\$ 12,103,823	\$ 12,641,826	\$ 6,696,094	\$ 11,353,397
Public Safety(PS)	12,372,513	10,919,463	11,404,707	11,303,802	7,494,831	11,468,700
Public Works(PW)	8,025,285	7,692,061	7,352,101	9,077,834	8,525,017	8,006,308
Health and Human Services(HH)	12,071,524	13,168,460	13,362,999	13,851,409	8,573,953	14,053,698
Culture, Recreation and Education(CRE)	998,151	1,020,581	1,032,059	1,070,175	799,413	1,085,529
Conservation and Development(CD)	2,421,180	3,517,856	6,123,405	2,399,748	2,236,760	2,432,419
Debt Service(DS)	9,418,465	3,989,463	4,181,057	4,214,552	9,931,773	4,267,857
Other Financing Uses (OFU)	-	-	-	-	-	-
TOTAL EXPENDITURE	\$55,942,250	\$51,051,125	\$55,560,151	\$54,559,346	\$44,257,841	\$52,667,908

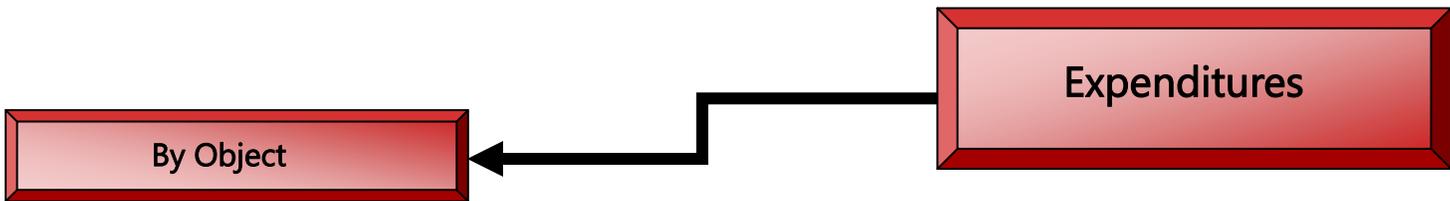




Personnel Costs - wages and benefits overall increased approximately 1.89% from the 2016 amended budget. The county is entering year 5 of the wage compensation plan and will be taking steps to insure that the plan continues to reflect market standards. Health insurance premiums were budgeted through a process that considered actual claims for prior years, projected actual claims for 2016 and fund balance levels. Projected increases from our health insurance administrator were higher than the county could bear and so a proposal was developed changing the “traditional” health plan to a high deductible health plan with a health savings account. This plan was given approval through the benefits committee and is considered part of this proposed budget. The total number of FTEs countywide is increasing by 2.5 FTE. Health and Human Services is increasing 1 FTE in an Economic Support Lead position, the Communication Center received approval to add a Lead Position but will not be funding the position for 2017, Highway is increasing the hours for the seasonal workers from 1 FTE to 2 FTE and Recycling is moving from .5 FTE to a contracted service.

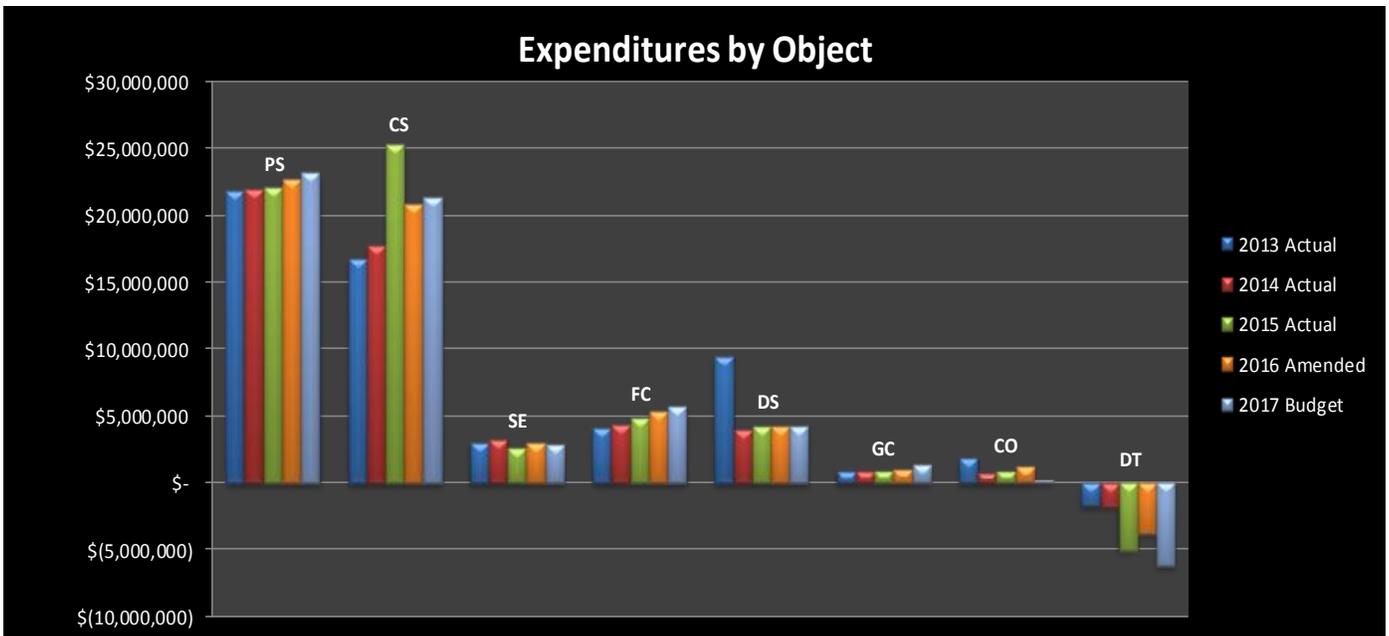
Other Operating Expenditures includes expenditures involved in running governmental operations that are not classified as Personnel Services or as Capital Outlay and/or Projects. Other operating expenditures also include indirect costs that are based on a County-wide cost allocation plan. Projected increases and decreases are based on departmental level decisions and are broken down to a program level. All expenditures are required to be fully explained to the County Administrator, Finance Director and the department’s respective standing committee. The County Administrator and Finance Director present the departmental budgets and the overall budget to the Administration Committee.

Capital Outlay - all capital outlay must be fully justified and presented separately from operating expenditures. To be considered a capital outlay item, the expenditure must be over \$5,000 and the item must have a life expectancy of one year or more. Unexpended capital outlay balances are rolled into the fund balance at year-end. Funding for most capital outlay expenditures is identified within a department’s budget. Major items are considered in the Capital Projects process. The Capital Outlay budget was kept to a minimum for 2017. Capital outlay in the operating budget is \$190,000 for 2017 compared to \$1,190,557 in the previous year’s amended operating budget. The County received large grants in 2016 for upgrades to buildings and communications systems.



**DOUGLAS COUNTY, WISCONSIN
EXPENDITURE SUMMARY
By Object**

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Expenditures						
Personnel Services(PS)	\$ 21,774,525	\$ 21,952,213	\$ 22,021,637	\$ 22,744,201	\$ 14,782,192	\$ 23,173,794
Contractual Services(CS)	16,760,837	17,719,842	25,253,712	20,787,930	13,221,317	21,311,357
Supplies & Expense(SE)	3,029,000	3,212,572	2,544,893	3,022,228	1,621,712	2,886,000
Fixed Charges(FC)	4,058,578	4,398,789	4,859,143	5,354,323	3,499,975	5,717,720
Debt Service(DS)	9,418,465	3,989,463	4,181,057	4,214,552	9,931,773	4,267,857
Grants & Contributions(GC)	827,994	871,134	897,852	1,050,233	768,861	1,354,966
Capital Outlay(CO)	1,848,171	742,343	853,544	1,190,557	506,145	190,000
Departmental Transfers(DT)	(1,775,320)	(1,835,231)	(5,051,686)	(3,804,678)	(74,134)	(6,233,786)
Total Expenditures	\$ 55,942,250	\$ 51,051,125	\$ 55,560,151	\$ 54,559,346	\$ 44,257,841	\$ 52,667,908



Expenditures

By Fund & Department

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Original Budget
GENERAL FUND				
County Board of Supervisors	\$ 182,614	\$ 158,078	\$ 162,120	\$ 181,991
Administration	425,389	447,852	400,893	430,280
Clerk of Courts	633,635	628,977	673,180	700,957
Circuit Court 1	50,488	55,985	60,820	64,760
Circuit Court 2	74,022	76,539	75,321	80,981
Court Commissioner	187,107	200,699	203,133	211,597
District Attorney	336,127	367,074	372,703	390,804
Corporation Counsel	211,375	177,132	222,802	261,560
Register of Deeds	362,367	317,809	299,286	302,759
Land Conservation	346,750	538,918	2,482,974	221,185
Zoning and Land Information	406,828	420,054	413,457	440,716
County Clerk	338,222	301,172	283,683	315,898
County Treasurer	259,403	269,155	249,685	266,671
Sheriff	4,224,677	4,196,959	4,146,342	4,293,829
Jail	5,366,808	5,214,234	5,249,548	5,376,867
Finance	584,664	599,258	638,526	654,810
Recycling	272,206	280,476	279,677	259,574
Veterans Service Office	151,917	225,042	224,108	209,516
Extension	187,674	184,955	183,364	202,749
Emergency Management	1,448,500	583,420	1,161,817	582,310
Communications Center	1,226,895	995,791	920,483	1,026,591
Medical Examiner	123,610	124,368	120,479	133,912
Buildings and Grounds	570,151	581,487	549,274	589,932
Probate	145,778	156,108	161,560	160,609
Surveyor	215,927	274,907	194,214	219,519
Land and Development	166,943	396,119	(32,112)	374,800
Non-Departmental	194,561	965,805	1,890,941	72,804
Direct Tax Relief	-	-	-	-
General Fund	18,694,634	18,738,371	21,588,277	18,027,981
Other Funds				
Human Services	9,324,176	10,298,815	10,544,125	11,125,286
Health	926,797	932,213	864,805	804,156
Child Support	1,050,744	1,106,106	1,035,226	1,072,469
Aging Resources	610,590	601,083	599,536	599,982
Debt Service	9,418,465	3,989,463	4,181,057	4,214,552
Capital Projects	545,863	481,826	581,648	-
Forestry	1,916,780	1,965,489	1,934,880	2,029,053
Highway	7,684,527	7,340,645	6,998,942	7,479,465
Central Supply	91,512	94,474	91,709	83,590
Workers' Compensation	427,732	380,831	199,344	459,500
Information Services	726,040	866,260	1,155,677	911,998
Health Insurance	4,341,913	4,049,979	5,523,629	5,037,500
Land Records	182,477	205,569	261,297	228,306
Other Funds	37,247,615	32,312,754	33,971,874	34,045,857
TOTAL EXPENDITURES	\$ 55,942,250	\$ 51,051,125	\$ 55,560,151	\$ 52,073,838

By Fund & Department

Expenditures

	2016 Budgetary Transfers	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
GENERAL FUND				
County Board of Supervisors	\$ -	\$ 181,991	\$ 109,196	\$ 230,765
Administration	-	430,280	248,780	425,974
Clerk of Courts	-	700,957	455,615	705,968
Circuit Court 1	-	64,760	42,119	65,056
Circuit Court 2	-	80,981	54,497	82,293
Court Commissioner	-	211,597	144,125	215,464
District Attorney	-	390,804	242,739	378,099
Corporation Counsel	-	261,560	170,196	271,127
Register of Deeds	-	302,759	185,740	299,883
Land Conservation	-	221,185	277,775	206,811
Zoning and Land Information	-	440,716	327,429	423,925
County Clerk	-	315,898	206,593	319,183
County Treasurer	-	266,671	167,774	266,032
Sheriff	-	4,293,829	2,776,053	4,423,285
Jail	-	5,376,867	3,579,285	5,465,493
Finance	-	654,810	420,212	620,982
Recycling	-	259,574	159,957	221,200
Veterans Service Office	-	209,516	145,863	249,568
Extension	-	202,749	111,863	203,304
Emergency Management	98,000	680,310	557,766	589,041
Communications Center	-	1,026,591	627,644	1,067,868
Medical Examiner	-	133,912	84,245	127,140
Buildings and Grounds	-	589,932	353,600	598,581
Probate	-	160,609	108,194	164,708
Surveyor	30,000	249,519	115,518	241,292
Land and Development	7,035	381,835	223,305	314,800
Non-Departmental	134,750	207,554	447,490	(107,325)
Direct Tax Relief	-	-	-	-
General Fund	269,785	18,297,766	12,343,572	18,070,517
Other Funds				
Human Services	-	11,125,286	6,672,716	11,300,975
Health	-	804,156	527,264	803,673
Child Support	-	1,072,469	684,811	1,059,500
Aging Resources	-	599,982	503,300	599,982
Debt Service	-	4,214,552	9,931,773	4,267,857
Capital Projects	916,562	916,562	196,219	-
Forestry	34,161	2,063,214	1,284,249	2,126,926
Highway	1,265,000	8,744,465	8,319,142	7,708,121
Central Supply	-	83,590	49,996	86,890
Workers' Compensation	-	459,500	70,010	510,104
Information Services	-	911,998	514,526	938,139
Health Insurance	-	5,037,500	3,034,888	4,919,638
Land Records	-	228,306	125,376	275,586
Other Funds	2,215,723	36,261,580	31,914,269	34,597,391
TOTAL EXPENDITURES	\$ 2,485,508	\$ 54,559,346	\$ 44,257,841	\$ 52,667,908

Expenditures

Personnel Services

Full Time Equivalents (FTE)

DEPARTMENT	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
GENERAL FUND:										
County Board of Supervisors	n/a									
Administration	4.0	4.0	3.5	3.5	3.5	3.5	3.5	4.0	4.0	4.0
Clerk of Courts	11.0	11.0	11.0	11.0	11.0	11.0	10.5	10.5	10.5	10.5
Court I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Court II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Court Commissioner	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
District Attorney	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5
Corporation Counsel	2.5	2.5	2.5	2.5	2.5	2.5	2.5	3.0	3.0	3.0
Register of Deeds	6.0	6.0	5.0	5.0	5.0	5.0	5.0	4.8	4.8	4.8
Land Conservation	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Zoning	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5
County Clerk	4.5	4.5	4.5	4.5	4.5	4.5	4.5	3.5	3.5	3.5
County Treasurer	5.5	5.5	4.5	4.5	4.5	4.5	4.5	4.5	3.0	3.0
Sheriff	35.3	36.3	34.8	34.4	34.0	34.0	34.0	35.0	35.0	35.0
Jail	51.0	51.0	50.0	50.4	50.0	46.0	45.0	45.0	45.0	45.0
Finance	4.0	4.0	3.9	3.7	3.7	3.7	3.7	3.7	4.0	4.0
Recycling	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.0
Veterans Service Office	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0
Extension	2.0	2.0	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Emergency Management	2.0	2.0	2.8	2.8	2.8	2.8	2.8	3.8	3.8	3.8
Communication Center	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	14.0
Medical Examiner	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Buildings and Grounds	7.0	7.0	6.2	6.2	6.2	6.2	6.2	6.2	6.2	6.2
Surveyor	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	2.2	2.0
Probate	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
SPECIAL REVENUE FUNDS:										
Human Services	49.8	52.4	51.6	50.6	51.0	51.6	53.6	55.6	55.8	56.8
Child Support	11.1	11.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1
Health	10.4	10.4	9.6	8.6	8.0	8.2	7.2	7.2	7.2	7.2
ENTERPRISE FUND:										
Forestry	16.9	16.9	16.9	15.9	15.9	15.9	15.9	15.9	15.9	15.9
INTERNAL SERVICE FUNDS:										
Highway	39.6	38.6	38.6	39.1	38.6	38.6	38.8	38.8	38.8	39.8
Supply	1.5	1.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Information Services	3.0	3.0	3.0	3.0	3.0	3.0	2.0	2.0	1.8	1.8
Land Records	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.5
TOTAL NUMBER	305.0	307.6	298.4	295.7	294.3	291.2	289.9	293.7	295.0	297.5

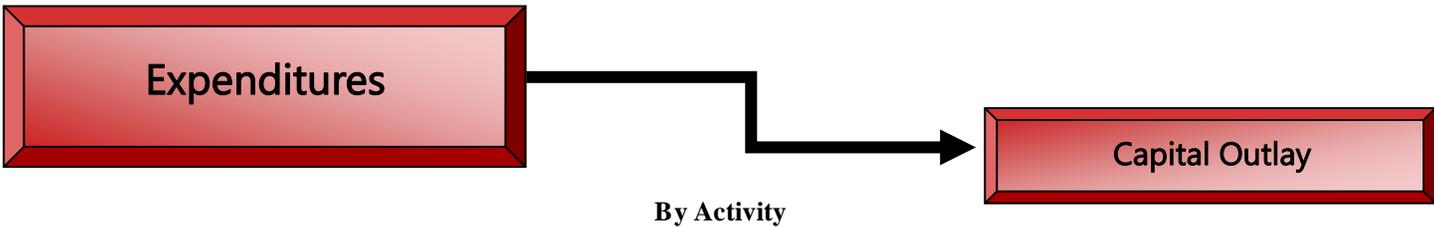
Total positions shown above for each department reflect the sum of all full-time positions and full-time equivalent of part-time positions. A full-time equivalent position is a part-time position converted to the decimal equivalent of all full-time position based on standard hours, either 2,080 or 1,950.

Expenditures

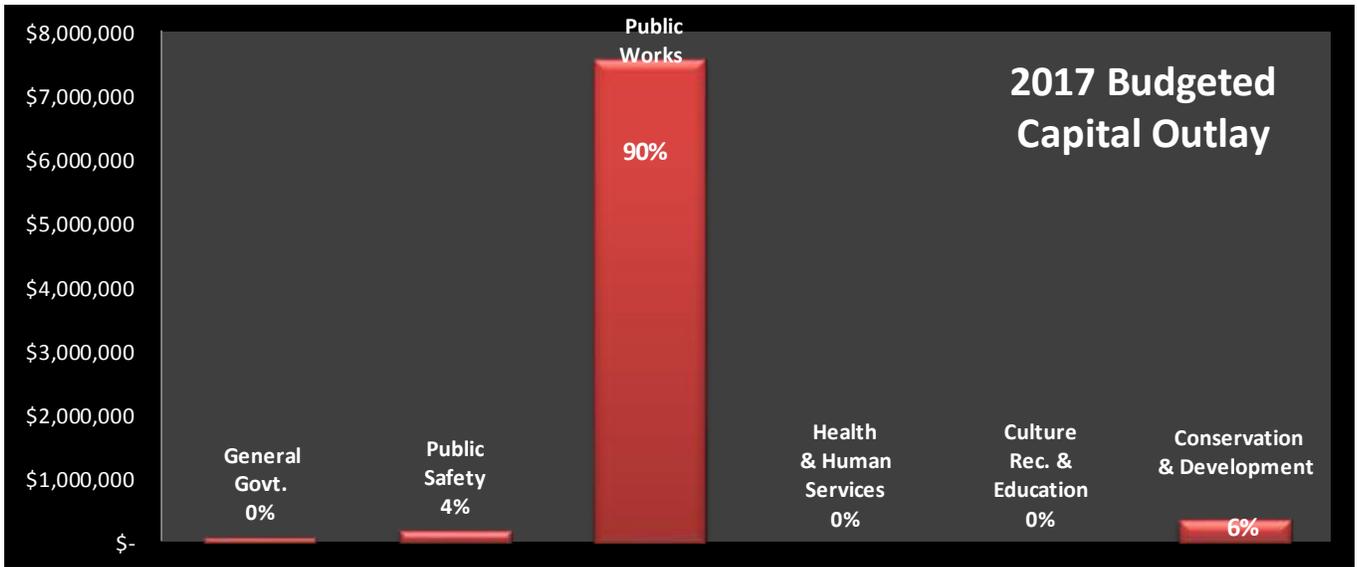
Personnel Services

Full Time Equivalents (FTE)

DEPARTMENT	2017			2016		
	FTE	Full-Time Positions	Part-Time Positions	FTE	Full-Time Positions	Part-Time Positions
GENERAL FUND:						
County Board of Supervisors	n/a	0.0	21.0	n/a	0.0	21.0
Administration	4.0	4.0	0.0	4.0	4.0	0.0
Clerk of Courts	10.5	9.0	5.0	10.5	9.0	5.0
Court I	1.0	1.0	0.0	1.0	1.0	0.0
Court II	1.0	1.0	0.0	1.0	1.0	0.0
Court Commissioner	2.0	2.0	0.0	2.0	2.0	0.0
District Attorney	5.5	5.0	1.0	5.5	5.0	1.0
Corporation Counsel	3.0	2.0	2.0	3.0	2.0	2.0
Register of Deeds	4.8	5.0	0.0	4.8	5.0	0.0
Land Conservation	2.0	2.0	0.0	2.0	2.0	0.0
Zoning	5.5	6.0	0.0	5.5	6.0	0.0
County Clerk	3.4	4.0	0.0	3.4	4.0	0.0
County Treasurer	3.0	3.0	0.0	3.0	3.0	0.0
Sheriff	35.0	34.0	2.0	35.0	34.0	2.0
Jail	45.0	45.0	0.0	45.0	45.0	0.0
Finance	4.0	6.0	0.0	4.0	7.0	0.0
Recycling	0.0	0.0	0.0	0.5	0.0	1.0
Veterans Service Office	3.0	3.0	0.0	3.0	3.0	0.0
Extension	1.5	1.0	1.0	1.5	1.0	1.0
Emergency Management	3.8	4.0	0.0	3.8	4.0	0.0
Communication Center	14.0	14.0	0.0	13.0	13.0	0.0
Medical Examiner	0.6	0.0	1.0	0.6	0.0	1.0
Buildings and Grounds	6.2	6.0	0.0	6.2	6.0	0.0
Surveyor	2.0	2.0	0.0	2.2	2.0	0.0
Probate	2.0	2.0	0.0	2.0	2.0	0.0
SPECIAL REVENUE FUNDS:						
Human Services	56.8	55.0	0.0	55.8	55.0	0.0
Child Support	10.1	10.0	0.0	10.1	10.0	0.0
Health	7.2	7.0	0.0	7.2	7.0	0.0
ENTERPRISE FUND:						
Forestry	15.9	11.0	13.0	15.9	11.0	13.0
INTERNAL SERVICE FUNDS:						
Highway	39.8	37.0	8.0	38.8	37.0	8.0
Central Supply	0.6	0.0	0.0	0.6	0.0	0.0
Information Services	1.8	2.0	1.0	1.8	1.0	1.0
Land Records	2.5	2.0	0.0	2.3	2.0	0.0
TOTAL NUMBER	297.5	285.0	55.0	295.0	284.0	56.0



	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
GOVERNMENTAL FUNDS						
General Government	\$ 545,863	\$ 509,930	\$ 581,648	\$ 883,022	\$ 191,280	\$ -
Public Safety	1,302,308	188,577	247,446	286,680	314,865	190,000
Health & Human Services	-	31,306	12,844	5,000	-	-
Culture, Recreation & Education	-	-	-	-	-	-
Conservation & Development	-	12,531	11,606	10,855	-	-
GOVERNMENTAL FUNDS	1,848,171	742,343	853,544	1,185,557	506,145	190,000
PROPRIETARY FUNDS						
General Government	332,822	149,005	(1,611,846)	183,335	58,449	90,000
Public Works	3,353,588	4,318,689	5,796,866	5,933,155	1,465,915	7,560,000
Culture, Recreation & Education	-	-	-	-	-	-
Conservation and Development	2,247,309	454,453	1,710,860	1,537,981	419,973	360,000
PROPRIETARY FUNDS	5,933,720	4,922,146	5,895,880	7,654,471	1,944,336	8,010,000
Total for All Funds	\$7,781,891	\$5,664,490	\$6,749,424	\$8,840,028	\$2,450,481	\$8,200,000

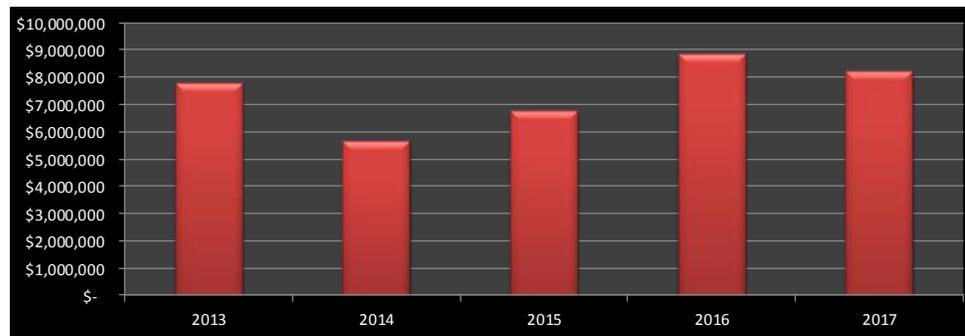


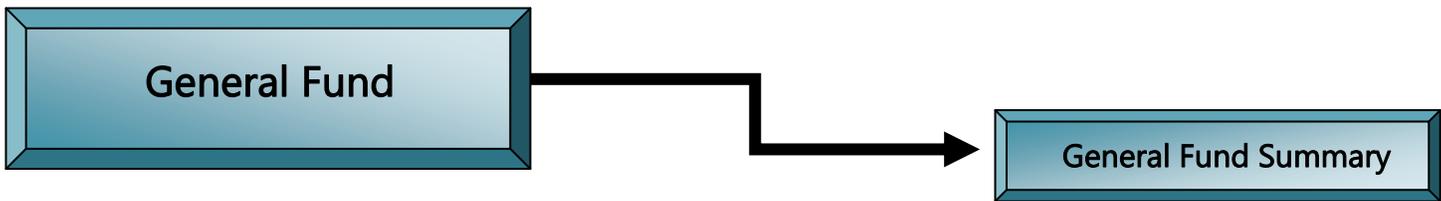
Capital Outlay

Expenditures

Governmental Funds and Grant Related

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
GOVERNMENTAL FUNDS						
County Board of Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	-	-	-	-	-	-
Clerk of Courts	-	-	-	-	-	-
Circuit Court 1	-	-	-	-	-	-
Circuit Court 2	-	-	-	-	-	-
Court Commissioner	-	-	-	-	-	-
District Attorney	-	-	-	-	-	-
Corporation Counsel	-	-	-	-	-	-
Register of Deeds	-	-	-	-	-	-
Land Conservation	-	-	-	-	-	-
Zoning and Land Information	-	12,531	11,606	10,855	-	-
County Clerk	-	-	-	-	-	-
County Treasurer	-	6,053	-	-	-	-
Sheriff	174,173	138,694	153,568	148,680	150,476	150,000
Jail	21,226	-	-	20,000	-	20,000
Finance	-	-	-	-	-	-
Recycling	-	-	-	-	-	-
Veterans Service Office	-	-	-	5,000	-	-
Extension	-	-	-	-	-	-
Emergency Management	806,954	45,445	93,878	118,000	164,388	20,000
Communications Center	299,955	4,438	-	-	-	-
Medical Examiner	-	-	-	4,500	-	-
Buildings and Grounds	-	-	-	-	-	-
Probate	-	-	-	-	-	-
Surveyor	-	28,201	-	6,000	-	-
Land and Development	-	-	-	-	-	-
Non-Departmental	-	-	-	-	-	-
Direct Tax Relief	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Projects	545,863	475,676	581,648	872,522	191,280	-
Human Services	-	26,231	-	-	-	-
Health	-	5,075	12,844	-	-	-
Child Support	-	-	-	-	-	-
Aging Resources	-	-	-	-	-	-
GOVERNMENTAL FUNDS	1,848,171	742,343	853,544	1,185,557	506,145	190,000
PROPRIETARY FUNDS						
Forestry	2,247,309	454,453	1,710,860	1,537,981	419,973	360,000
Highway	3,353,588	4,318,689	5,796,866	5,933,155	1,465,915	7,560,000
Central Supply	-	-	-	-	-	-
Workers' Compensation	-	-	-	-	-	-
Information Services	253,210	65,674	(1,677,884)	34,000	58,449	90,000
Health Insurance	-	-	-	-	-	-
Land Records	79,613	83,331	66,038	149,335	-	-
PROPRIETARY FUNDS	5,933,720	4,922,146	5,895,880	7,654,471	1,944,336	8,010,000
TOTAL CAPITAL OUTLAY	\$ 7,781,891	\$ 5,664,490	\$ 6,749,424	\$ 8,840,028	\$ 2,450,481	\$ 8,200,000





The General Fund accounts for all financial resources except those required to be accounted for in another fund. It is the chief operating fund of the County and is one of the three major funds.

**DOUGLAS COUNTY, WISCONSIN
NET COST FOR THE GENERAL FUND
By Department**

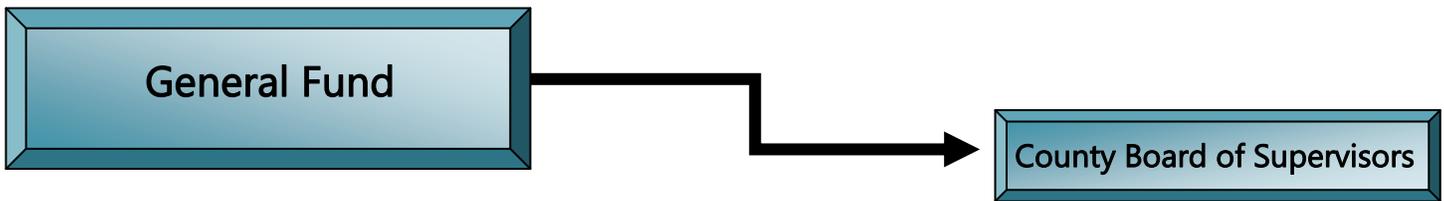
Account Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Fund				
County Board of Supervisors	\$ 162,120	\$ 181,991	\$ 109,096	\$ 230,765
Administration	356,216	358,280	247,851	353,974
Clerk of Courts	212,171	210,757	98,982	215,768
Circuit Court 1	60,820	64,760	42,119	65,056
Circuit Court 2	75,321	80,981	54,497	82,293
Court Commissioner	79,739	88,597	65,737	92,464
District Attorney	308,765	330,804	207,801	318,099
Corporation Counsel	52,589	104,060	39,353	103,127
Register of Deeds	5,765	(34,847)	(9,304)	(31,468)
Land Conservation	15,954	37,004	207,668	39,616
Zoning	258,272	283,736	187,802	260,585
County Clerk	202,102	237,378	144,214	233,773
County Treasurer	186,564	203,971	133,822	203,332
Sheriff	3,776,262	3,841,135	2,530,148	3,966,691
Jail	4,103,235	4,099,267	2,855,649	4,297,893
Finance	394,018	403,114	305,884	403,078
Recycling	129,017	100,145	72,678	120,200
Veterans Service Office	173,295	159,816	118,773	225,568
Extension	164,484	193,449	104,438	194,109
Emergency Management	396,095	506,075	467,765	394,806
Communications Center	900,807	1,016,591	627,093	1,047,868
Medical Examiner	96,809	105,862	62,360	99,070
Buildings and Grounds	226,773	278,332	165,136	283,481
Probate	96,120	103,609	45,360	102,708
Surveyor	122,230	168,450	113,596	166,162
Land and Development	(281,596)	201,866	96,469	185,803
Non-Departmental	(4,660,882)	(3,747,628)	(3,641,418)	(4,777,191)
Direct Tax Relief	(8,248,478)	(8,245,279)	(3,838,405)	(8,691,827)
General Fund	\$ (635,413)	\$ 1,332,276	\$ 1,615,162	\$ 185,803

General Fund Summary

General Fund

**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
General Fund**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Taxes	\$ 5,457,778	\$ 5,329,004	\$ 3,112,191	\$ 4,582,106
Intergovernmental Revenues	6,589,433	3,068,650	1,292,932	3,072,405
Licenses and Permits	166,706	176,280	128,022	181,160
Fines, Forfeits and Penalties	251,810	330,000	177,824	320,000
Public Charges For Services	1,646,145	935,640	633,372	876,705
Intergovt. Charges For Services	1,467,854	1,607,054	834,740	1,472,514
Miscellaneous Revenues	1,279,239	775,229	587,486	734,212
Other Financing Sources	313,687	(129,209)	(911,000)	1,895,746
Revenues	17,172,653	12,092,648	5,855,567	13,134,848
Expenditures				
Personnel Services	12,557,244	12,965,755	8,497,430	13,285,271
Contractual Services	7,742,649	3,123,187	2,611,571	3,106,951
Supplies and Expense	961,469	1,182,861	558,988	1,108,838
Fixed Charges	254,422	578,377	209,580	495,962
Grants and Contributions	358,567	790,354	604,861	646,277
Department Allocation	(545,125)	(655,803)	(453,722)	(762,782)
Expenditures	21,329,225	17,984,731	12,028,707	17,880,517
Net Cost From Operations	4,156,573	5,892,083	6,173,140	4,745,669
Capital Outlay	259,052	313,035	314,865	190,000
Net Cost With Capital Outlay	4,415,624	6,205,118	6,488,004	4,935,669
Fund Balance Adjustment	635,413	(1,332,276)	(1,615,162)	(185,803)
Tax Levy	\$ 5,051,037	\$ 4,872,842	\$ 4,872,842	\$ 4,749,866



Mission

"The mission of Douglas County is to provide cost-effective services, with equal access to all citizens; to continue and enhance partnerships; to responsibly manage our resources and plan for the future."

The County Board of Supervisors is the legislative body for the County. The Board has several functions such as managing, operating, selling, buying and maintaining all County owned property; enacting ordinances authorized by statute; setting salaries and fringe benefits for County employees; approving a budget and tax levy each year; prescribing the form and manner of keeping the records in the County offices, the accounts of the County officers and the designation of depositories.

The County Board meets on the third Thursday of each month, except February and July, when there is no meeting scheduled. Members are elected to a two-year term at the April election held in even-numbered years. There are twenty-one supervisory districts, with one supervisor representing each district.

Goals/Objectives

The County Board will continue to become more cost-conscious by working with all departments and with the City of Superior and other units of Government, identify other sources of revenue besides property taxes and evaluate more closely the need for replacing employees when they retire or leave.

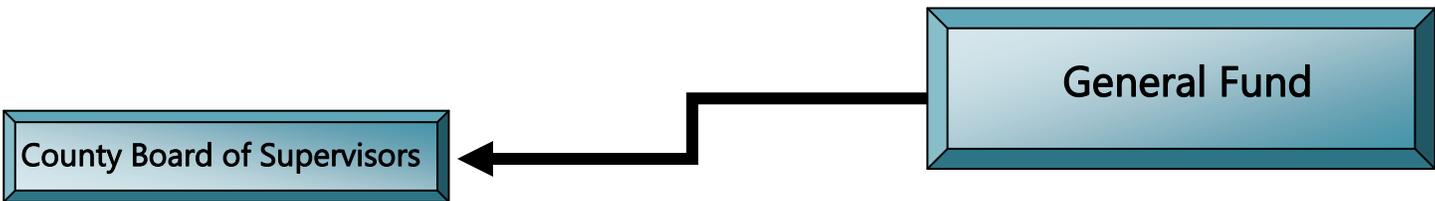
Performance Indicators

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>
Average Number of County Board Meetings	13	11	12	12	
Number of Resolutions	108	94	91	87	

* Estimated.

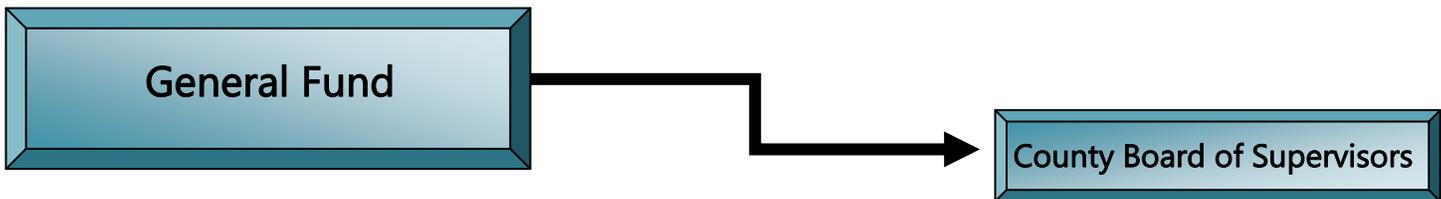
Additional Comments

County Board Supervisors receive a salary of \$3,000 per year plus stipends. The Chairman receives a larger salary and is eligible for a single health insurance plan. If the health insurance is taken, the cost of the premiums is deducted from the salary. In April of 2012, the County Board of Supervisors was reduced to 21 members. Salary savings are reflected in the personnel costs.



The County Board consists of 21 Supervisors.



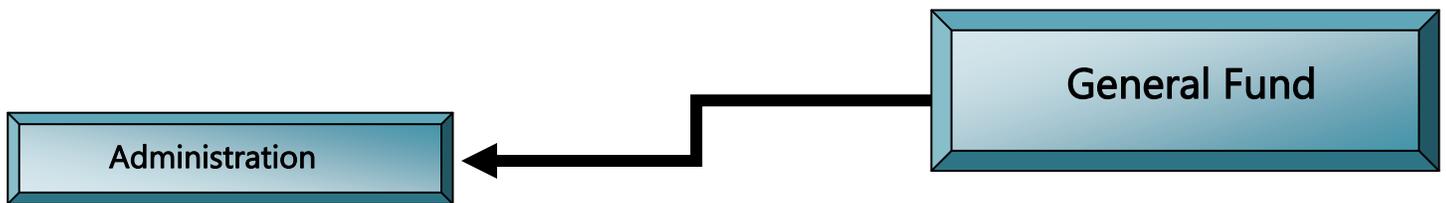


**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
County Board of Supervisors**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Miscellaneous Revenues	\$ -	\$ -	\$ 100	\$ -
Revenues	-	-	100	-
Expenditures				
Personnel Services	108,932	110,541	68,379	110,315
Contractual Services	206	900	56	900
Supplies & Expense	50,651	65,500	38,059	65,500
Fixed Charges	709	2,000	701	2,000
Grants & Contributions	-	-	-	49,000
Department Allocation	1,621	3,050	2,001	3,050
Expenditures	162,120	181,991	109,196	230,765
Net Cost From Operations	\$ 162,120	\$ 181,991	\$ 109,096	\$ 230,765

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
County Board Administration	\$ 161,589	\$ 179,491	\$ 109,115	\$ 228,265
Committees	531	2,500	81	2,500
Promotional Events	-	-	-	-
General Government	\$ 162,120	\$ 181,991	\$ 109,196	\$ 230,765



Introduction

Douglas County Administration encompasses four key functions: administration, human resources, community relations and economic development. Administration has both an internal and external component. Internally, Administration provides both leadership and service to other departments within Douglas County – the provision of human resources related services to other departments is a key role of department staff. Administration works with the County Board and Board Committees to develop and implement policies. Administration also interacts with other government units within and outside of the county, especially on economic development issues, and is the main public relations voice for Douglas County.

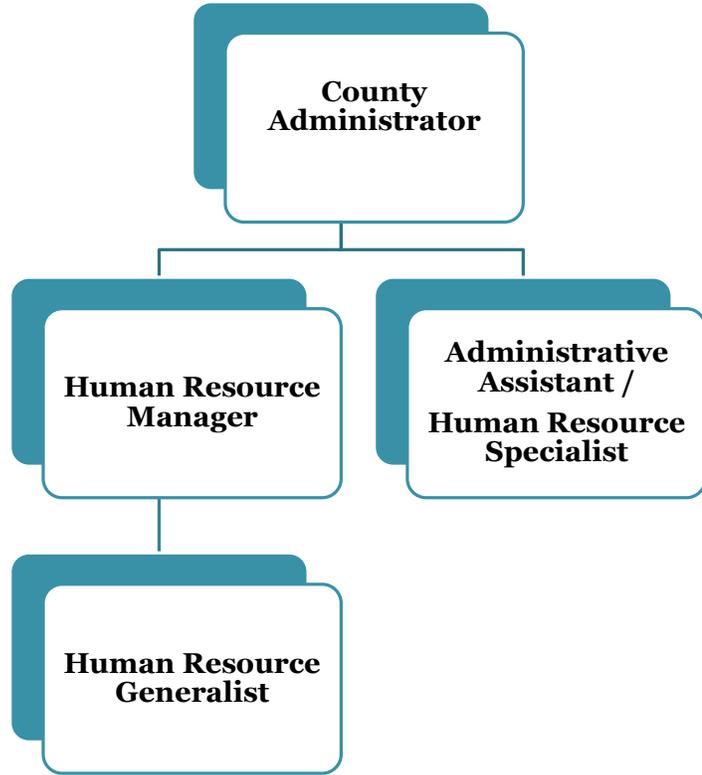
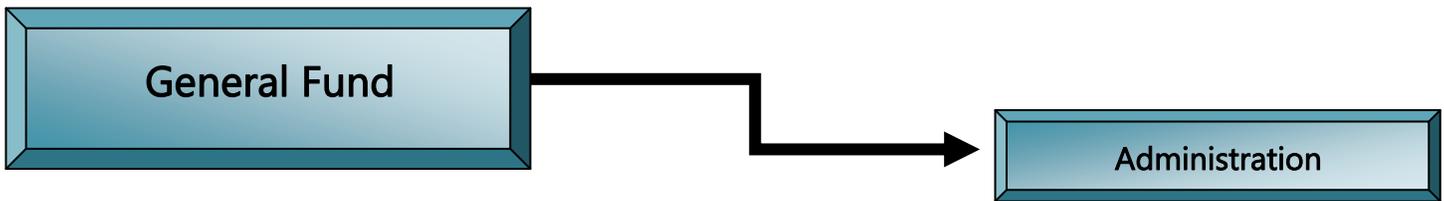
Mission

The mission of Administration is to ensure that the mission of Douglas County is carried out. The mission of Douglas County is to provide cost-effective services, with equal access to all citizens; to continue and enhance partnerships; to responsibly manage our resources and plan for the future.

Goals/Objectives

The following are goals/objectives for 2017 for the Administration Department.

- Goal #1:** Increase growth in tax base from new construction through business and housing development.
- Goal #2:** Issue \$5 million in bonds for County Highway projects.
- Goal #3:** Support Better City-Superior effort to a change Wisconsin Statutes to allow for the establishment of an Exposition District with taxing authority in Superior.
- Goal #4:** Work with City of Superior and Development Association to develop and implement a plan for the future of the Superior Business Center.
- Goal #5:** Conduct a market study on wages and salaries in order to update the County's Comprehensive Compensation Plan.
- Goal #6:** Promote employee engagement to attract and retain top performing employees.
- Goal #7:** Implement team building training for department managers and employees.
- Goal #8:** Continue to utilize the Health Insurance Benefits Committee to develop strategies to increase employee utilization of preventative examination and screening to increase employee wellness and control costs.
- Goal #9:** Continue interaction with towns, villages and the City of Superior to explore opportunities for cooperation.
- Goal #10:** Continue to engage with local media on issues related to the county.



Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
County Administrator	1.00	1.00		1.00	1.00	
Human Resource Manager	1.00	1.00		1.00	1.00	
Human Resource Generalist	1.00	1.00		1.00	1.00	
Administrative Assistant/ Human Resource Specialist	1.00	1.00		1.00	1.00	
Totals	4.00	4.00	0.00	4.00	4.00	0.00

Administration

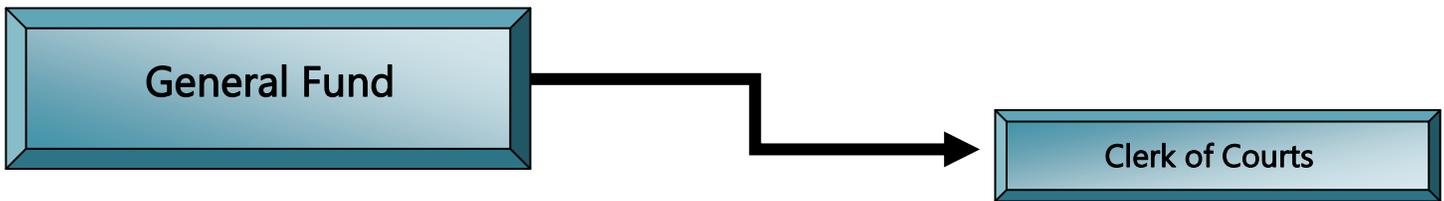
General Fund

**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Administration**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Public Charges For Services	\$ 1,511	\$ 3,000	\$ 929	\$ 3,000
Intergovt. Charges For Serv.	42,999	69,000	-	69,000
Miscellaneous Revenues	166	-	-	-
Revenues	44,677	72,000	929	72,000
Expenditures				
Personnel Services	344,929	359,169	228,623	361,188
Contractual Services	26,539	31,070	11,542	32,025
Supplies & Expense	36,418	66,841	23,259	59,061
Fixed Charges	1,051	1,100	1,329	1,100
Grants & Contributions	600	600	300	600
Department Allocation	(8,644)	(28,500)	(16,273)	(28,000)
Expenditures	400,893	430,280	248,780	425,974
Net Cost From Operations	\$ 356,216	\$ 358,280	\$ 247,851	\$ 353,974

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
Civil Service Commission	\$ 3,268	\$ 3,496	\$ 429	\$ 3,496
County Administrator	204,084	218,558	143,516	218,258
Human Resources	186,428	191,526	105,542	189,520
Employee Benefits (non-dept)	7,113	16,700	(707)	14,700
General Government	\$ 400,893	\$ 430,280	\$ 248,780	\$ 425,974



Mission

The Clerk of Courts mission is to operate a multi-court system, consisting of two Circuit Courts. The Clerk of Courts office provides services to the public, legal profession and the judiciary ordinances through the two branches. It provides record-keeping, accounting and administrative services to the court system; acts as registrar of appointments, as well as collector of fines, bail and court-ordered payments; and keeps a court record of every ordinance, civil, criminal, traffic, divorce, and small claims proceeding.

Goals/Objectives

The Clerk of Courts main goal in 2016 is to continue with the improvement of the information system process. This process involves the operation of two separate data systems which has already improved processing and record-keeping and in turn has enhanced all levels of service provided. Although many legislative restrictions exist, our current goal continues to be the improvement of our collection of court receivables. The Clerk of Courts will continue to provide quality service to the public, courts and associated agencies in the most efficient and effective manner possible.

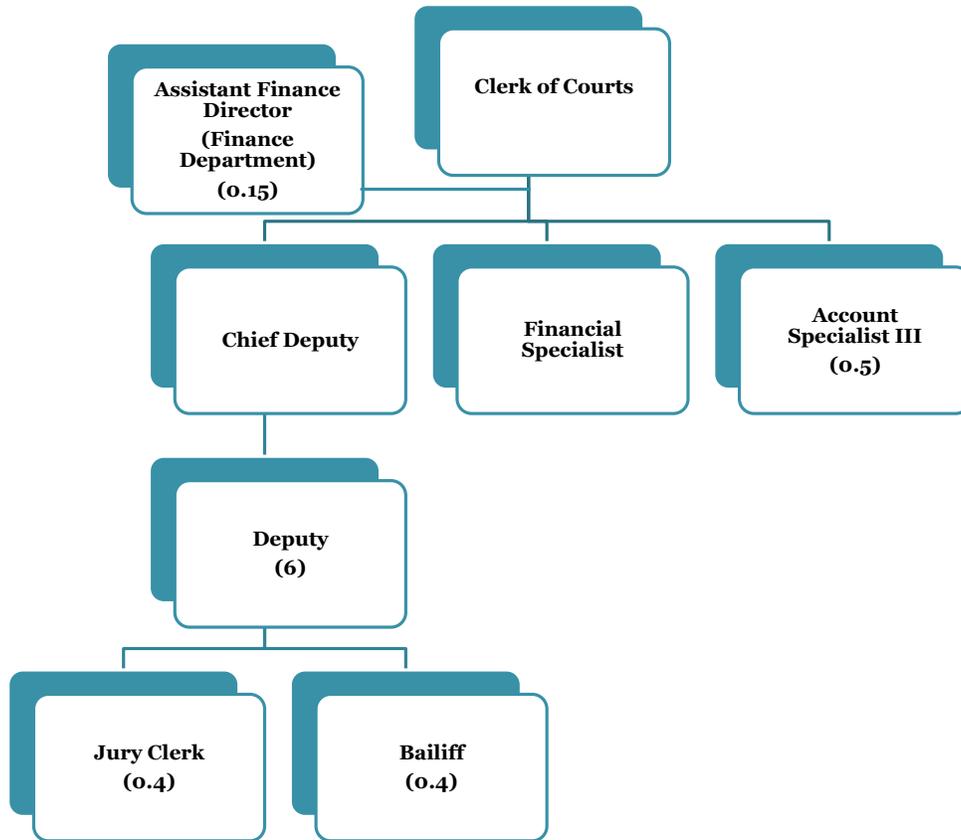
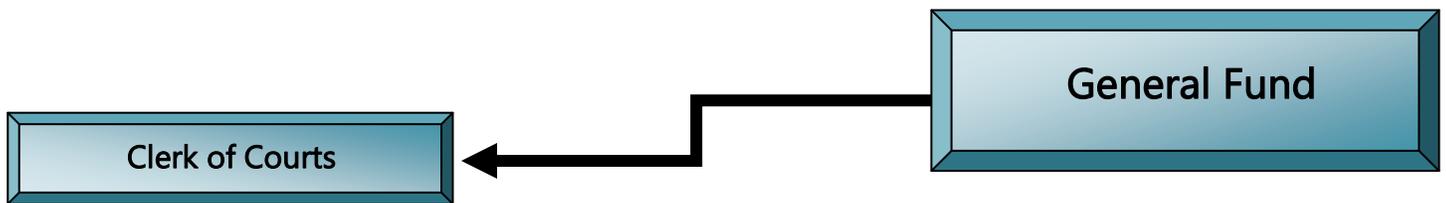
Performance Indicators

	<u>2013</u>	<u>2014</u>	<u>2015*</u>	<u>2016</u>	<u>2017*</u>
Receipts-Court	17,031	16,416	17,000	17,500	19,000
Checks-Court	557	585	625	600	700
Deposits-Court	\$2,538,351	\$2,754,566	\$2,567,000	\$2,800,000	\$2,900,000
Criminal Cases					
Felony	456	475	488	500	500
Misdemeanor	540	588	637	690	650
Traffic	223	229	226	240	250
Civil Cases	409	404	350	400	400
Small Claims	1,172	1,281	1,256	1,300	1,300
Family	382	329	339	375	300
Paternity	22	24	22	25	20
Traffic	5,506	5,275	5,138	5,500	5,000
Ordinances	1,507	1,585	1,387	1,600	1,525
Juveniles	140	96	72	110	70
Juvenile Ordinances	274	304	256	250	310
Conservation	99	79	87	75	90

**Estimated.*

Additional Comments

The Clerk of Courts budget contains expenditures for juries.



Full Time Equivalents

Position	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Clerk of Courts	1.00	1.00		1.00	1.00	
Assistant Finance Director*	0.15	0.00		0.15	0.00	
Chief Deputy	1.00	1.00		1.00	1.00	
Deputy	6.00	6.00		6.00	6.00	
Financial Specialist	1.00	1.00		0.00		
Account Specialist III	0.50		1.00	1.50	1.00	1.00
Jury Clerk	0.40		1.00	0.40		1.00
Bailiffs	0.40		3.00	0.40		3.00
Totals	10.45	9.00	5.00	10.45	9.00	5.00

*Assistant Finance Director works 15% of the time for the Courts.

General Fund



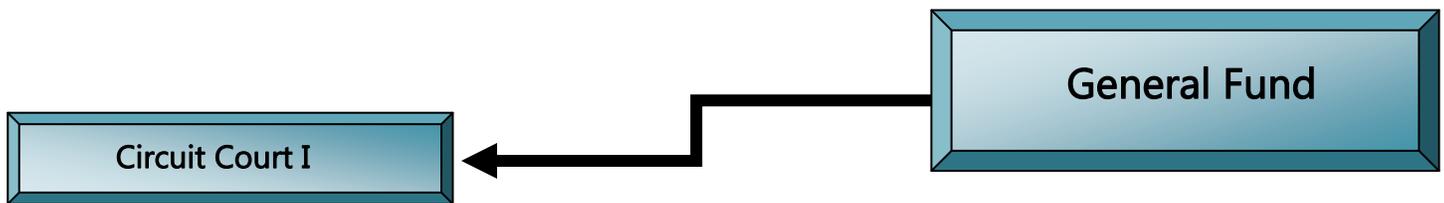
Clerk of Courts

**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Clerk of Courts**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 152,473	\$ 150,500	\$ 151,600	\$ 150,500
Fines, Forfeits & Penalties	159,768	217,000	110,476	217,000
Public Charges For Services	148,185	121,900	94,085	121,900
Intergovt. Charges For Serv.	-	-	-	-
Miscellaneous Revenues	584	800	472	800
Revenues	461,010	490,200	356,633	490,200
Expenditures				
Personnel Services	540,284	576,032	371,526	582,518
Contractual Services	82,805	78,375	53,847	78,375
Supplies & Expense	24,150	26,550	16,386	25,075
Fixed Charges	2,487	3,000	2,702	3,000
Grants & Contributions	7,606	-	-	-
Department Allocation	15,848	17,000	11,154	17,000
Expenditures	673,180	700,957	455,615	705,968
Net Cost From Operations	\$ 212,171	\$ 210,757	\$ 98,982	\$ 215,768

OPERATING EXPENDITURES BY ACTIVITY

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
Clerk of Courts - Administration	\$ 593,031	\$ 620,501	\$ 399,014	\$ 626,774
Court Jury & Witness	80,150	80,456	56,601	79,194
General Government	\$ 673,180	\$ 700,957	\$ 455,615	\$ 705,968



Mission

Douglas County Circuit Court Branch I, a component of the State of Wisconsin Court System, is responsible, along with Branch II, for handling the county's case load. Currently, it hears both civil and criminal cases, including misdemeanors, felonies, large claim civil actions, family court matters, traffic, city ordinances or forfeitures, probate matters, guardianships, civil commitments, and adoptions. On occasion, the court has to travel to other counties to hear cases it has been assigned to preside over.

Goals

The goal is to provide a fair and efficient system of administering justice in the county that complies with all of the requirements of law.

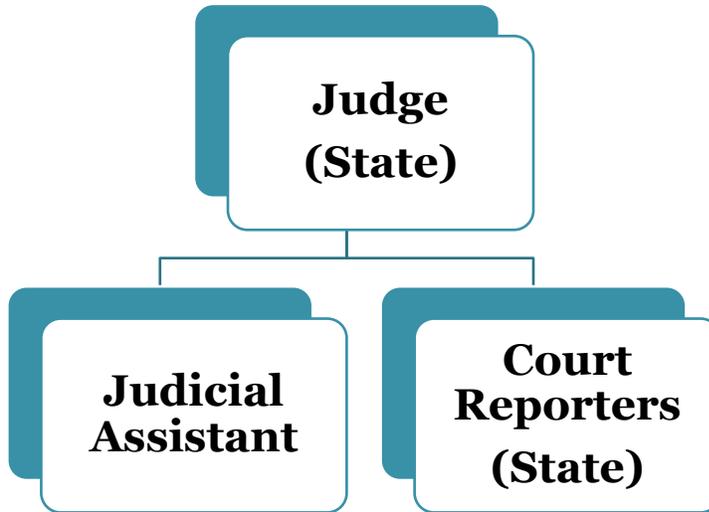
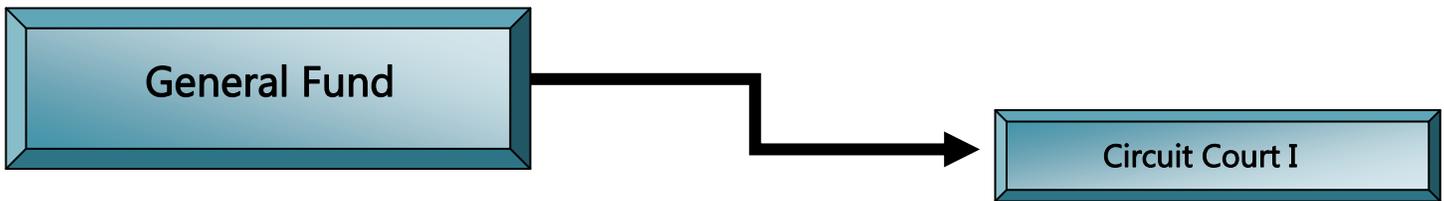
Performance Indicators

One objective factor reflecting performance would be the case load statistics available through the Wisconsin Court System in Madison. A more accurate and important indicator of performance, however, is the more subjective analysis provided by those who use the system, i.e. the attorneys, litigants and others.

Additional Comments

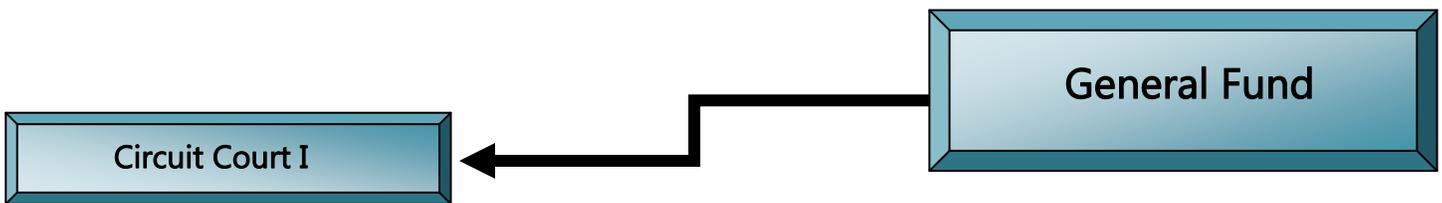
The Court I budget also includes the court reporter's expenditures for supplies, maintenance, telephone, etc. The budget does not include the expenditures for the Probate Office, which has been a separate budget since 1996.

Douglas County's circuit court support payment for 2014-2015 was \$143,234. The court payment has increased from 2013-2014, but is still over \$8,000 less than that received in 2011-2012. We expect the circuit court support payment to remain unchanged. The circuit court payment is computed as \$42,275 for each circuit court branch and the additional funds are apportioned to counties with more than one circuit court branch based on population. The court support payment is in the Clerk of Courts budget and is used to offset circuit court expenses. In addition the county also receives reimbursement for Guardian Ad Litem and interpreter fees. The State of Wisconsin supplies the court system with computers and computer equipment including support and upgrades for that equipment. Starting in mid 2011, the courts have had the discretion to order a \$50 surcharge on each operating while intoxicated conviction where an ignition interlock device (IID) is ordered. Branch I and II have consistently ordered this \$50 surcharge and the Clerk of Courts Office has collected a total of \$32,731.75 through 2015. This \$32,731.75 is included in the Clerk of Courts revenue and paid to the county.



Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Judicial Assistant	1.00	1.00		1.00	1.00	
Totals	1.00	1.00		1.00	1.00	

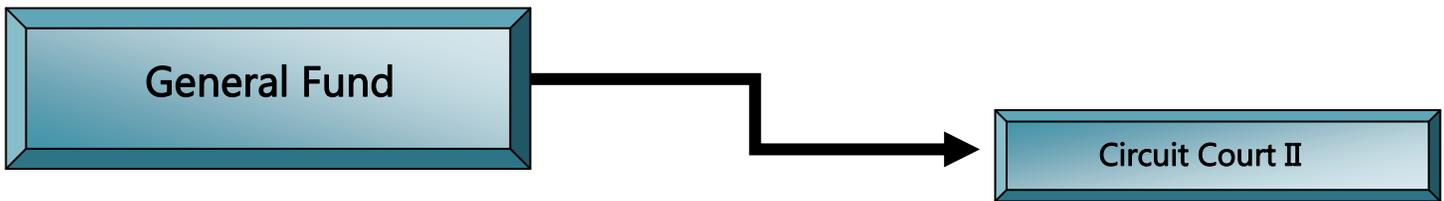


**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Circuit Court I**

	2015 Actual Amount		2016 Amended Budget		2016 8 Month Actual		2017 Budget Amount
Expenditures							
Personnel Services	\$ 53,088	\$	\$ 54,038	\$	\$ 36,696	\$	\$ 54,334
Contractual Services	1,941		3,050		1,232		3,050
Supplies & Expense	2,997		4,822		2,289		4,822
Fixed Charges	206		250		195		250
Department Allocation	2,588		2,600		1,707		2,600
Net Cost From Operations	\$ 60,820	\$	\$ 64,760	\$	\$ 42,119	\$	\$ 65,056

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount		2016 Amended Budget		2016 8 Month Actual		2017 Budget Amount
General Government							
Court #1 - Administration	\$ 60,408	\$	\$ 62,760	\$	\$ 41,979	\$	\$ 63,056
Court #1 - Court Reporters	412		2,000		140		2,000
General Government	\$ 60,820	\$	\$ 64,760	\$	\$ 42,119	\$	\$ 65,056



Mission

Douglas County Circuit Court Branch II, a component of the State of Wisconsin Court System, is responsible, along with Branch I, for handling the county's case load. Currently, it hears both civil and criminal cases, including misdemeanors, felonies, large claim civil actions, family court matters, traffic, city ordinances or forfeitures, juvenile delinquency, child protection cases, termination of parental rights, paternities and adoptions. On occasion the court has to travel to other counties to hear cases it has been assigned to preside over.

Goals/Objectives

The goal is to provide a fair and efficient system of administering justice in the county which complies with all of the requirements of law.

Goal 1: Continue to ensure justice and fairness for all people.

Goal 2: Consistent application of the rule of law.

Goal 3: Equal access to the courts for the resolution of disputes and a determination of rights and responsibilities in a timely manner.

Performance Indicators

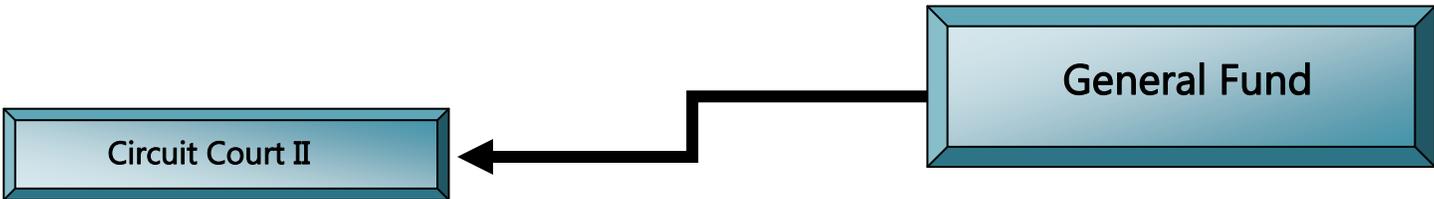
One objective factor reflecting performance would be the case load statistics available through the Wisconsin Court System in Madison. A more accurate and important indicator of performance, however, is the more subjective analysis provided by those who use the system, i.e. the attorneys, litigants and others.

Additional Comments

The Circuit Court II budget also includes the court reporter's expenditures for supplies, maintenance, telephone, etc. and also the Law Library.

Douglas County receives a circuit court support payment from the State each year for the two branches, plus a reimbursement for Guardian ad Litem fees. The State also supplies the court system with computers and computer equipment including support and upgrades for that equipment.

<u>Position</u>	Full Time Equivalents					
	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Judicial Assistant	1.00	1.00		1.00	1.00	
Totals	1.00	1.00		1.00	1.00	

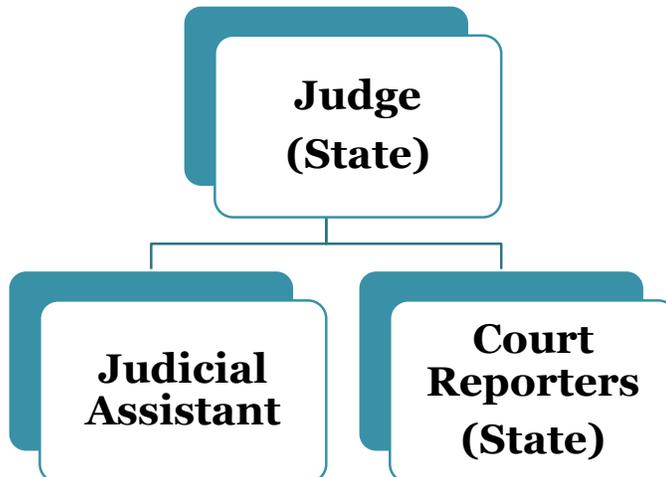


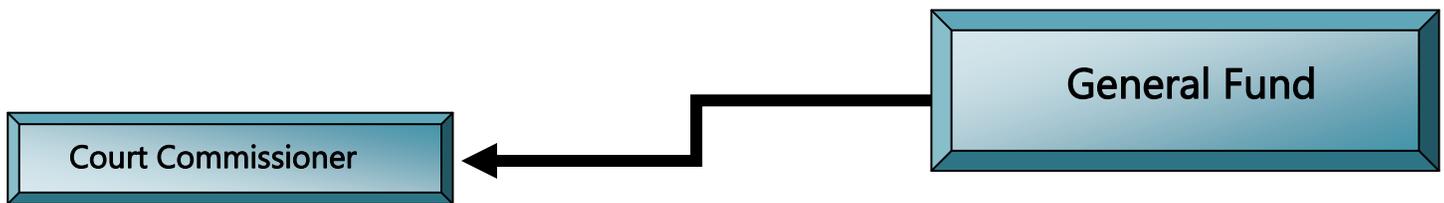
**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Circuit Court II**

	2015 Actual Amount		2016 Amended Budget		2016 8 Month Actual		2017 Budget Amount
Expenditures							
Personnel Services	\$ 50,003	\$	\$ 54,231	\$	\$ 36,820	\$	\$ 55,543
Contractual Services	2,016		2,000		1,117		2,000
Supplies & Expense	20,616		21,950		14,677		21,950
Fixed Charges	208		300		243		300
Department Allocation	2,477		2,500		1,639		2,500
Net Cost From Operations	\$ 75,321	\$	\$ 80,981	\$	\$ 54,497	\$	\$ 82,293

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount		2016 Amended Budget		2016 8 Month Actual		2017 Budget Amount
General Government							
Court Law Library	\$ 16,476	\$	\$ 16,000	\$	\$ 10,477	\$	\$ 16,000
Court #2	58,845		64,981		44,021		66,293
General Government	\$ 75,321	\$	\$ 80,981	\$	\$ 54,497	\$	\$ 82,293





The Commissioner conducts general civil matters including small claims appearances. All small claims cases require a return appearance before the Commissioner. At the return date, the Commissioner makes a determination as to the validity of the claims and any legal defenses. Small claims trials seeking monetary judgment are heard in a final hearing before the Commissioner. The Commissioner conducts all post-judgment supplemental information hearings.

The Commissioner conducts all Domestic Abuse, Elder Abuse and Harassment restraining order hearings; and holds evidentiary probable cause mental commitment hearings, AODA commitments, and temporary protective placement hearings. The Commissioner performs wedding ceremonies.

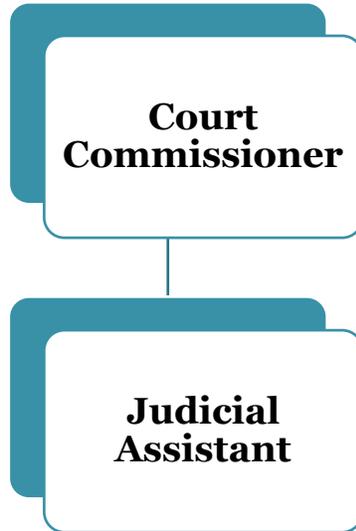
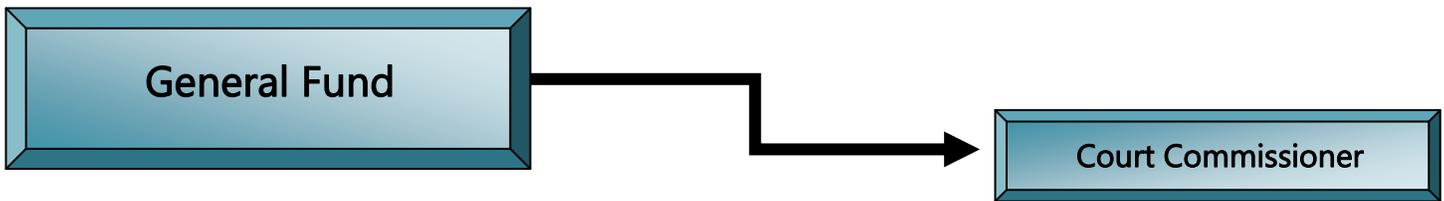
The Court Commissioner's Office regularly interacts with the judges and their staff, the Clerk of Courts Office, the Probate Office, the Child Support Office, the Corporation Counsel Office, and many other departments.

The following are the goals/objectives for 2017 for the Court Commissioner's Office. The 2017 budget reflects the additional expenses projected to be incurred in meeting the goals established for the Office.

- Goal 1:** Improve service to indigent and/or unrepresented persons. Develop and provide additional forms for self-represented litigants.
- Goal 2:** Improve consistency and self-direction of office personnel. Draft internal policy manual for the Court Commissioner's Office. Keep a current copy of manual available in shared computer files for reference and access by Court Commissioner's Office and other Departments' staff.
- Goal 3:** Assist new Clerk of Court in working with the Court Commissioner's Office. Provide Policy Manual and other files/materials to new COC. Update and educate new COC on those areas of the law/Court Commissioner's Office process with which s/he may not be familiar.
- Goal 4:** Effectively manage after-hours telephone to respond to search warrant and probable cause requests. Streamline call-forwarding and other features.

Additional Comments

The Commissioner and assigned Judicial Assistant's salaries and expenses are offset by approximately 51% as an administrative allocation for addressing specific paternity and child support related matters.



Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Court Commissioner	1.00	1.00		1.00	1.00	
Judicial Assistant	1.00	1.00		1.00	1.00	
Totals	2.00	2.00	0.00	2.00	2.00	0.00

Court Commissioner

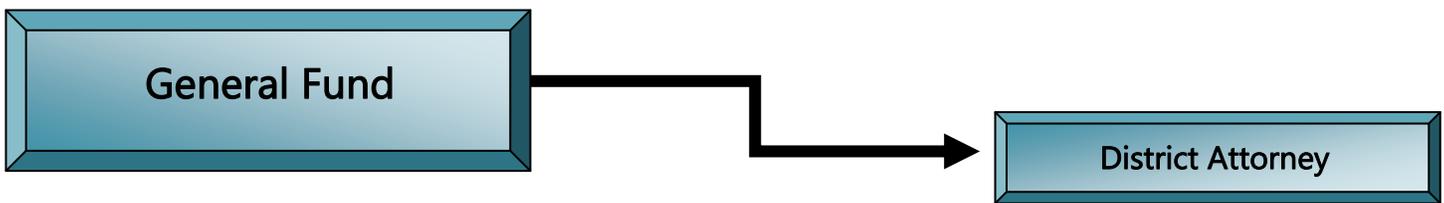
General Fund

**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Court Commissioner**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Licenses & Permits	\$ -	\$ -	\$ -	\$ -
Public Charges For Services	6,467	7,000	4,580	7,000
Intergovt. Charges For Serv.	116,926	116,000	73,808	116,000
Miscellaneous Revenues	-	-	-	-
Revenues	123,393	123,000	78,388	123,000
Expenditures				
Personnel Services	185,181	187,247	130,348	191,714
Contractual Services	8,666	13,650	6,722	13,650
Supplies & Expense	4,752	5,900	3,802	5,300
Fixed Charges	535	800	630	800
Grants & Contributions	-	-	-	-
Department Allocation	4,000	4,000	2,623	4,000
Expenditures	203,133	211,597	144,125	215,464
Net Cost From Operations	\$ 79,739	\$ 88,597	\$ 65,737	\$ 92,464

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
Court Commissioner	\$ 203,133	\$ 211,597	\$ 144,125	\$ 215,464



Mission

In Douglas County, the District Attorney is charged primarily with the prosecution of criminal, juvenile and child abuse and neglect cases. The District Attorney is also responsible for the handling of state traffic, DNR, and County ordinance violations, and violations involving the investigations of the various departments of State government occurring within Douglas County. In addition to these and other duties prescribed by the Wisconsin Statutes, the District Attorney also tries to remain open to citizens of Douglas County for the purpose of assisting them with criminal justice system problems. The District Attorney's Office is administered internally by the elected District Attorney who is subject to review by the registered voters of Douglas County every four years (the same cycle as the United States Presidential election).

In 1997, the Victim/Witness Assistance Program became part of the District Attorney's Department. This Program ensures the rights of victims and witnesses as described in the Wisconsin State Statutes and Victim Rights Constitutional amendment.

Goals/Objectives

The Department's goal is to provide fair and effective representation to the citizens of Douglas County in criminal and other matters as set forth in Wisconsin Statutes. Primarily, this involves the careful review of law enforcement arrests and citizen complaints in the City of Superior and Douglas County for prosecutive merit, pursuant to the Wisconsin Criminal Code and local ordinances, based on the law and common sense.

The goal of the Victim/Witness Assistance Program is to carry through the legislative intent of Chapter 950 Wisconsin Statutes Rights of Victims and Witnesses of crimes, which is the root of the program: "to ensure that all victims and witnesses of crimes are treated with dignity, respect, courtesy, and sensitivity" by all areas of the legal system.

- Goal 1:** Complete the conversion to electronic referrals which automates the import of law enforcement data from Spillman software into the PROJECT case management system.
- Goal 2:** Implement procedures to provide discovery electronically, whenever possible.
- Goal 3:** Provide individualized workplace safety training and identify areas of improvement.
- Goal 4:** Partner with Clerk of Courts, Sheriff Department, and Superior Police Department to round up active warrant defendants and research restitution surcharge.
- Goal 5:** Work with partners in the criminal justice system to propose a Domestic Violence Court (similar to Drug Court).

Additional Comments

Approximately 45% of the Victim/Witness Program expenses will be reimbursed by the State in 2016.

District Attorney

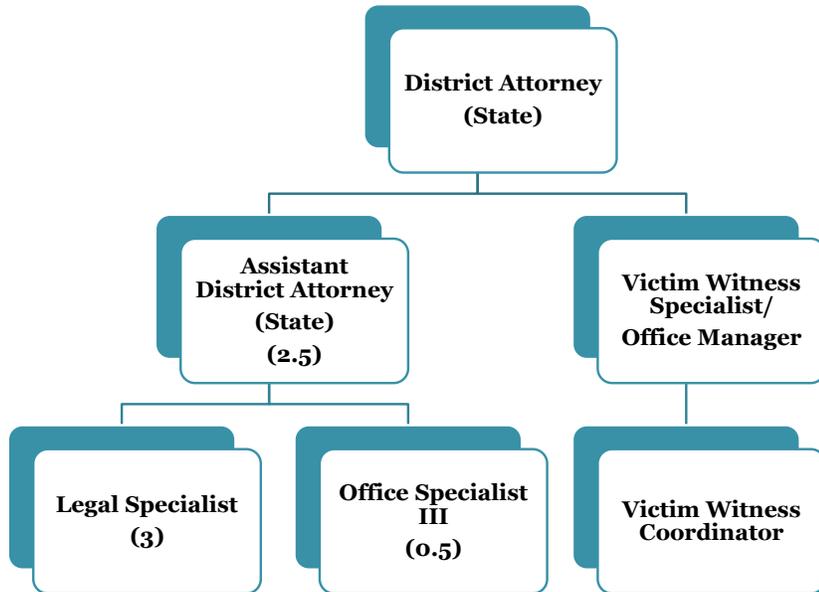
General Fund



Performance Indicators

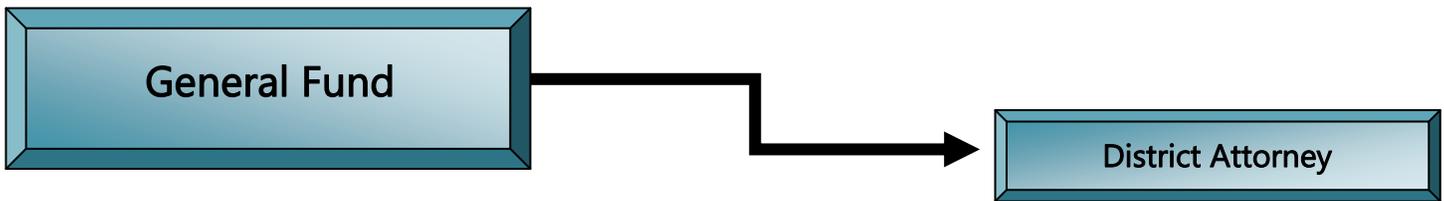
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>
CRIMINAL					
Misdemeanors	476	541	587	660	525
Felonies	423	456	475	492	429
Traffic (Criminal)	221	223	229	240	223
	1,120	1,220	1291	1,392	1,177
JUVENILE					
Delinquency and Juveniles in need of Protection or Services (JIPS)	90	89	96	96	86
Children in need of Protection or Services (CHIPS)	26	51	48	60	51
Child First Video-Taped Interviews	31	47	26	30	24
	147	187	170	186	161

* Estimated.



Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Victim Witness Specialist/Office Manager	1.00	1.00		1.00	1.00	
Victim Witness Coordinator	1.00	1.00		1.00	1.00	
Legal Specialist	3.00	3.00		3.00	3.00	
Office Specialist III	0.50		1.00	0.50		1.00
Totals	5.50	5.00	1.00	5.50	5.00	1.00

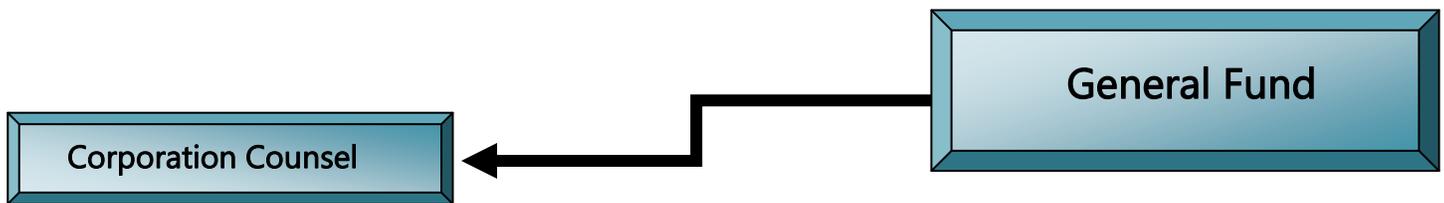


**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
District Attorney**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 63,938	\$ 60,000	\$ 34,938	\$ 60,000
Public Charges For Services	-	-	-	-
Intergovt. Charges For Serv.	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Revenues	63,938	60,000	34,938	60,000
Expenditures				
Personnel Services	339,184	355,784	221,302	343,079
Contractual Services	10,177	8,900	3,543	8,600
Supplies & Expense	13,958	15,720	10,939	16,020
Fixed Charges	1,033	1,600	1,182	1,600
Department Allocation	8,351	8,800	5,772	8,800
Expenditures	372,703	390,804	242,739	378,099
Net Cost From Operations	\$ 308,765	\$ 330,804	\$ 207,801	\$ 318,099

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
District Attorney	\$ 257,013	\$ 270,411	\$ 160,126	\$ 258,014
NCVROW Awareness Project	\$ -	\$ -	\$ -	\$ -
Victim Witness Program	115,689	120,393	82,613	120,085
General Government	\$ 372,703	\$ 390,804	\$ 242,739	\$ 378,099



Mission

The Corporation Counsel prosecutes and defends all civil actions, advises the County Board and units of County government in matters of legal concern and generally represents the County interests as the County Board deems necessary. The duties of the Corporation Counsel conferred upon the office by resolution of the County Board are limited to civil matters affecting Douglas County or any of its departments. The Corporation Counsel must attend all meetings of the County Board and its committees when requested. The Corporation Counsel represents the County in all litigation, and all civil matters of the Douglas County Child Support Enforcement Agency, and gives legal advice to all other units of County government.

Goals

The department strives to minimize financial and other direct or indirect costs in all matters of County business which have legal implications and further facilitates a greater understanding by supervisors and employees of the legal context of their duties.

Goal 1: Attend training for E-filing cases in Circuit Court and begin task of developing office training to ensure compliance when E-Filing requirements. Coordinate with the Douglas County Child Support Agency to devise a plan for the implementation of E-filing in all child support cases.

Goal 2: Attend further training for the Kids Information Data System (KIDS). Utilize the KIDS database within our office to increase efficiency in the delivery of services between our office, the Douglas County Child Support Agency and the courts.

Goal 3: Conduct a thorough review of Douglas County Ordinances. Consult with department managers and committees of jurisdiction in regard to ordinance revision and/or the development of new ordinances.

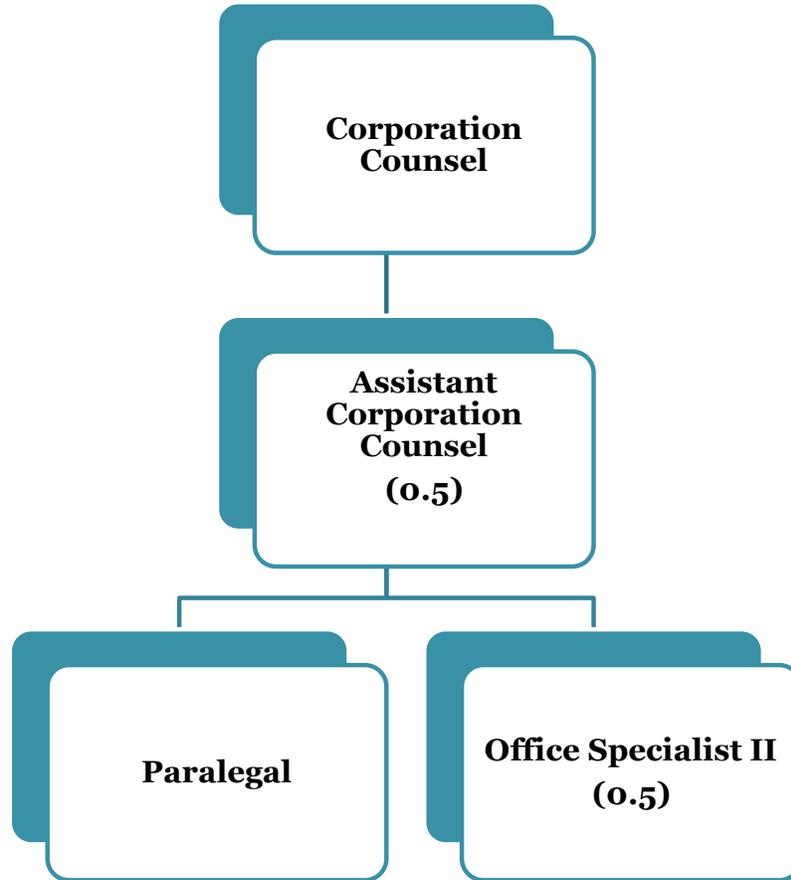
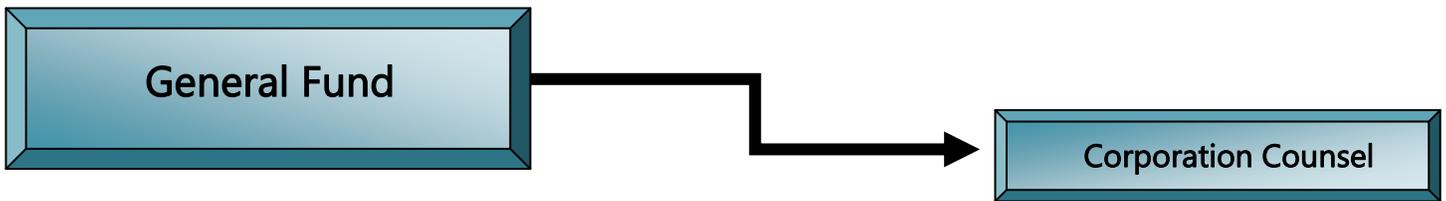
Goal 4: Continue outreach with health care providers in the region to further facilitate the coordination of service for individuals with mental illness that are facing commitment in Wisconsin.

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>
Child Support Appearances or Orders	540	699	504	642	524
Orders to Show Cause (OTSCs)	250	456	448	395	390
Paternities	26	44	30	60	35
Civil Appearances	2	24	20	27	24
Guardianships and Protective Placements	21	62	94	98	105
Mental Commitments	40	41	46	69	80
Small Claims	5	3	-	1	-

** Projected: Based on actual numbers through 07/31/16.*

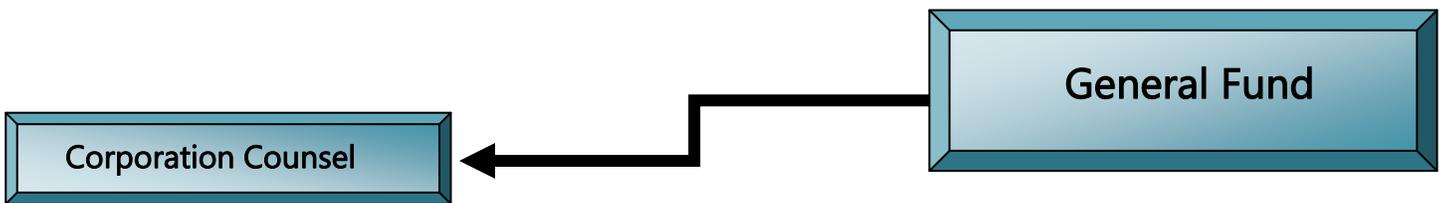
Additional Comments

Child Support and Human Services reimburse approximately 56% of personnel and administrative costs.



Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Corporation Counsel	1.00	1.00		1.00	1.00	
Assistant Corporation Counsel	0.50		1.00	0.50		1.00
Paralegal	1.00	1.00		1.00	1.00	
Office Specialist II	0.50		1.00	0.50		1.00
Totals	3.00	2.00	2.00	3.00	2.00	2.00

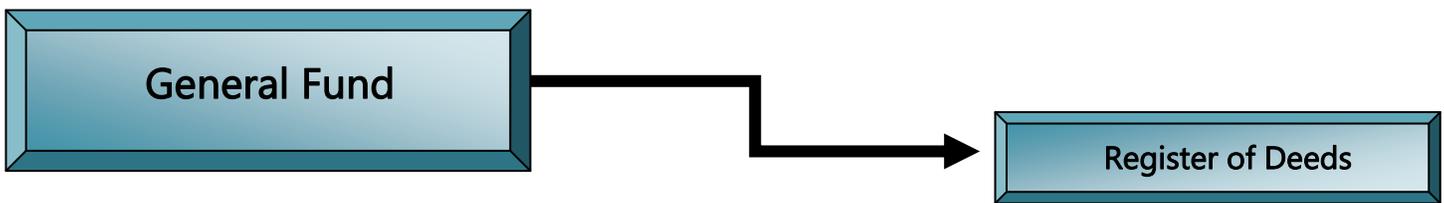


**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Corporation Council**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovt. Charges For Serv.	\$ 170,213	\$ 157,500	\$ 130,843	\$ 168,000
Miscellaneous Revenues	-	-	-	-
Revenues	170,213	157,500	130,843	168,000
Expenditures				
Personnel Services	199,655	242,365	162,073	253,482
Contractual Services	13,758	6,550	1,846	5,550
Supplies & Expense	3,698	6,745	2,205	5,945
Fixed Charges	719	900	791	900
Department Allocation	4,972	5,000	3,281	5,250
Expenditures	222,802	261,560	170,196	271,127
Net Cost From Operations	\$ 52,589	\$ 104,060	\$ 39,353	\$ 103,127

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
Corporation Council	\$ 222,802	\$ 261,560	\$ 170,196	\$ 271,127

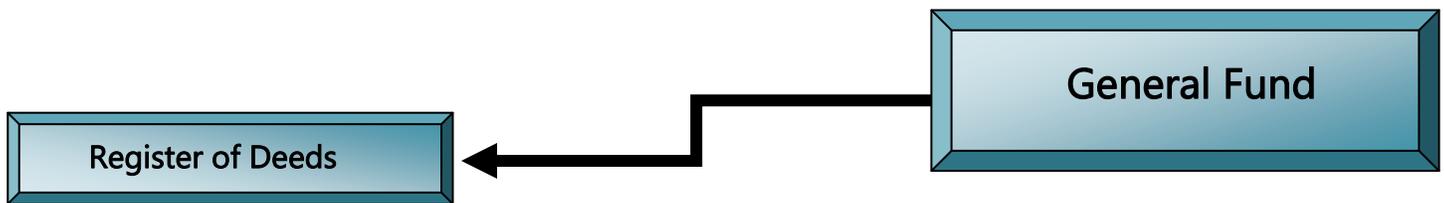


Mission

The Register of Deeds is authorized by law to record documents pertaining to real estate in Douglas County by endorsing upon each document the day, hour and minute of reception and the document number where recorded. The Register of Deeds office also collects recording fees and transfer fees, prepares documents for indexing and imaging into the *LandLink* software system for record keeping and *LandShark* system for easy retrieval. The office maintains copies of vital records for occurrences in Douglas County and is the custodian of the Department of Defense form 214 (DD-214) military records.

Goals

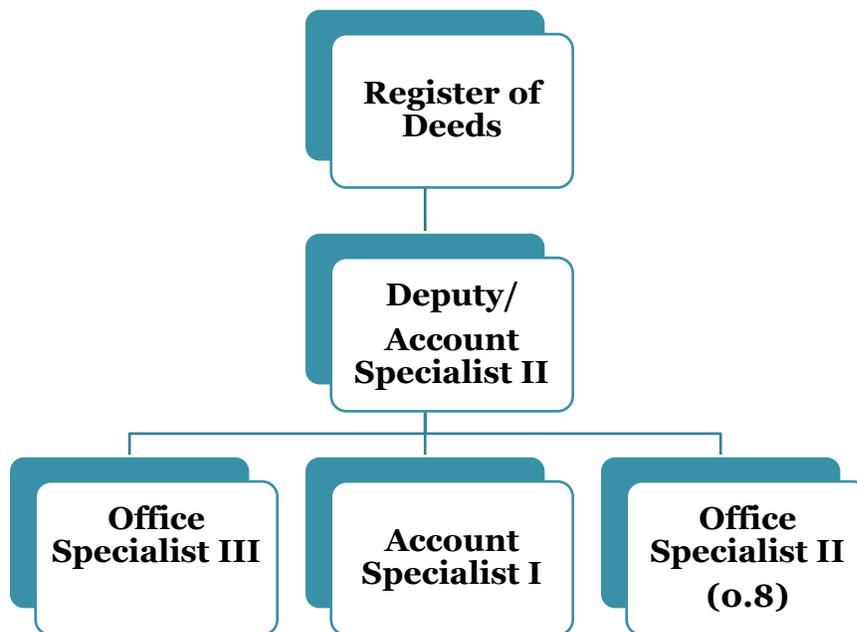
- Goal 1:** Provide accurate information and courteous customer service in a prompt, professional manner.
- Assist customers with *LandShark* the on-line land records system and *Lighthouse* the new electronic recording system.
 - Supply customers with the forms and guidance to complete their land transactions (deeds, terminations, transfers, Certified Survey Maps, Transportation Project Plats, etc.)
 - Assist customers in obtaining copies of vital records (birth, death, marriage, and domestic partnerships)
 - Assist our veterans in obtaining copies of veterans' records (DD-214)
 - Partnership with Zoning, Land Records, and the Veterans Service Office
- Goal 2:** Record land documents electronically (e-recording) through *LightHouse*.
- Install additional e-recording vendors to *LightHouse*.
 - Research copiers/scanners for future needs of *LightHouse*.
- Goal 3:** Maintain and preserve the history and past events of Douglas County and its citizens.
- Index and scan older real estate records into our land records system and continue imaging of older vital records into our Douglas County vitals system and the new state vital records system (SVRIS)
 - Provide exemplary custodianship of our veterans Military Records (DD-214)
 - Maintain and preserve the records not yet digitalized and replace old and torn record binders
 - Assists genealogists as they research the history of their ancestors
- Goal 4:** Be a reliable revenue source and sound steward of the county's resources.
- Monitor our department budget to avoid overages
 - Preserve our equipment and software programs through scheduled maintenance
 - Maintain our position as the department with the lowest fiscal impact on the Douglas County budget
 - Continue partnerships with business and industry and assist them with their land record needs (Calumet, Business Improvement District, LHB, University of Wisconsin-Superior, Wisconsin Indianhead Technical College, Development Association, Superior Douglas County Chamber of Commerce, Superior Business Center, etc.)



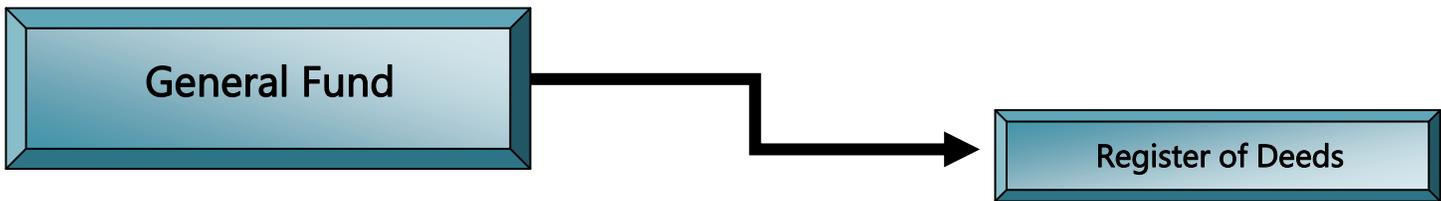
Performance Indicators

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>	<u>2017*</u>
Real Estate	8,586	7,859	6,695	7,395	7,500	7,500
Birth Certificates - Recorded	15	3	8	3		
Birth Certificates - Issued	-	939	837	838	880	880
Death Certificates - Recorded	270	274	263	267		
Death Certificates - Issued	-	2,145	2,061	2,348	2,100	2,100
Marriage Licenses - Recorded	238	196	228	225		
Marriage Licenses - Issued	-	892	862	749	825	825
Domestic Partnerships - Recorded	2	1	1	-	-	-
Domestic Partnerships - Issued	-	-	-	-	-	-

**Estimated.*



<u>Position</u>	<u>2017</u>			<u>2016</u>		
	<u>FTE</u>	<u>FT</u>	<u>PT</u>	<u>FTE</u>	<u>FT</u>	<u>PT</u>
Register of Deeds	1.00	1.00		1.00	1.00	
Deputy/Account Specialist II	1.00	1.00		1.00	1.00	
Office Specialist III	1.00	1.00		1.00	1.00	
Account Specialist I	1.00	1.00		1.00	1.00	
Office Specialist II	0.80	1.00		0.80	1.00	
Totals	4.80	5.00	0.00	4.80	5.00	0.00

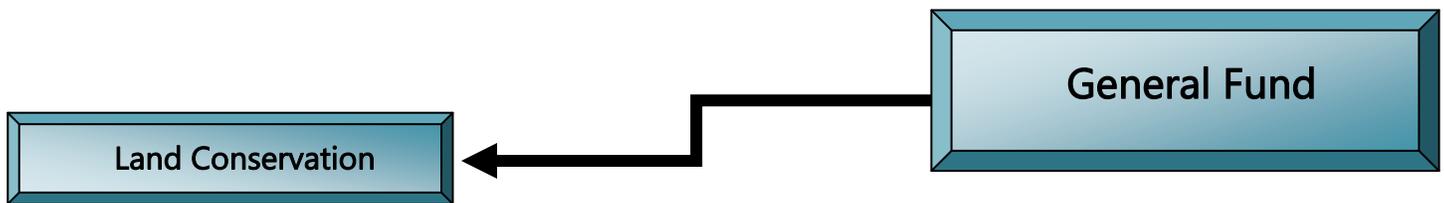


**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Register of Deeds**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Taxes	\$ 99,339	\$ 157,906	\$ 71,746	\$ 147,106
Licenses & Permits	3,621	4,580	2,787	4,100
Public Charges For Services	190,558	175,000	120,509	180,120
Miscellaneous Revenues	4	120	2	25
Revenues	293,521	337,606	195,043	331,351
Expenditures				
Personnel Services	252,914	261,320	171,621	259,304
Contractual Services	23,769	18,204	2,392	18,454
Supplies & Expense	7,906	9,770	2,503	8,450
Fixed Charges	2,936	3,100	2,471	3,000
Grants & Contributions	5	75	-	75
Department Allocation	11,756	10,290	6,753	10,600
Expenditures	299,286	302,759	185,740	299,883
Net Cost From Operations	5,765	(34,847)	(9,304)	(31,468)
Capital Outlay	-	-	-	-
Net Cost With Capital Outlay	\$ 5,765	\$ (34,847)	\$ (9,304)	\$ (31,468)

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
Register of Deeds	\$ 299,286	\$ 302,759	\$ 185,740	\$ 299,883



Introduction

The Department carries out four main functions: administering the state’s Soil & Water Resource Management Program in Douglas County by providing technical and financial assistance to landowners to install conservation practices; administering the Wildlife Damage and Abatement Program; administering the Farmland Preservation Program; and securing funding and administering other various programs to implement the Douglas County Land & Water Resource Management Plan. Employees in the Department serve as Douglas County representatives to the Lake Superior National Estuarine Research Reserve Advisory Board, the Harbor Technical Advisory Committee, the Wisconsin Land & Water Conservation Association, the St. Croix-Eau Claire Rivers Headwaters Watershed, the St. Louis River Area of Concern team, and the Lake Superior Binational Forum.

Mission

Douglas County Land Conservation administers the Douglas County Land & Water Conservation Program to meet local priorities and the needs of Douglas County at the direction of the Land Conservation Committee implementing the Douglas County Land & Water Resource Management Plan and utilizing the Wisconsin Soil & Water Resource Management Program to conserve the County’s natural resources.

Goals

The Douglas County Land and Water Resource Management Plan was developed to meet requirements in Chapter 92 of the Wisconsin Statutes. The intent of the plan is to foster local water quality planning and increase public participation in natural resource management. The plans are intended to provide counties, through their Land Conservation Committees, the tools, flexibility, and funding to be able to address both statewide goals as well as priorities identified at the local level. The Plan contains objectives and activities intended to meet the goals established by a workgroup of volunteer citizens, through a public participation process. The Plan will guide the work of the Land Conservation Committee and their staff through 2020. The Plan contains objectives, activities, strategies, and guiding principles organized under three main goals:

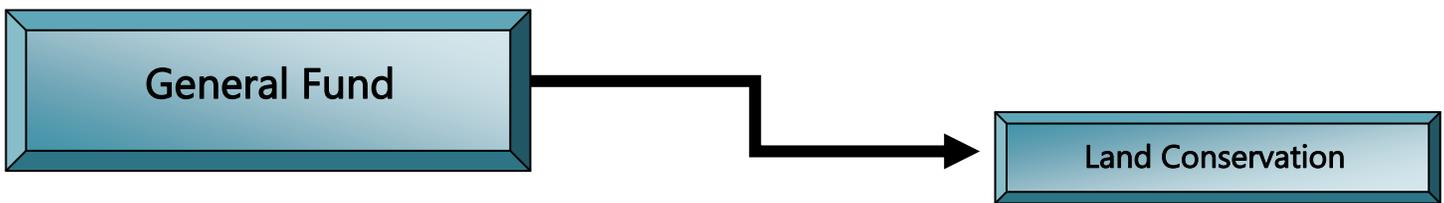
Goal 1. Protect and enhance surface waters and wetlands to preserve and restore their water quality, ecological functions, and recreational and scenic values.

Objectives:

- Protect wetlands from the impacts of development (agricultural, forestry, residential).
- Support the preservation of tracts of land where priority wetlands are present.
- Restore priority wetlands.

Goal 2. Protect and understand groundwater quality to supply clean water for drinking and recharging surface waters and wetlands.

Objectives:



- A baseline inventory of drinking water quality is available in Douglas County.
- Potential impacts to groundwater are minimized (road salt, herbicides, etc.).
- Private wells are properly sealed and closed when not in use.
- Manure storage systems follow standards to protect groundwater.

Goal 3. Prevent the introduction and spread of aquatic and terrestrial invasive species to protect aquatic habitat and resource values through support and implementation of the Douglas County Aquatic Invasive Species Strategic Plan.

Objectives:

- Support the goals, objectives, and activities identified in the Douglas County Aquatic Invasive Species Strategic Plan.
- Distribute information regarding identification, threats, and appropriate actions to prevent introduction and spread of terrestrial invasive species.
- Utilize native species in cost share practices and technical assistance recommendations. Prohibit the use of invasive species in cost share installations.

Goal 4. Utilize the Watershed Approach to Wetland Management in the Lake Superior Basin to plan, protect or restore wetlands.

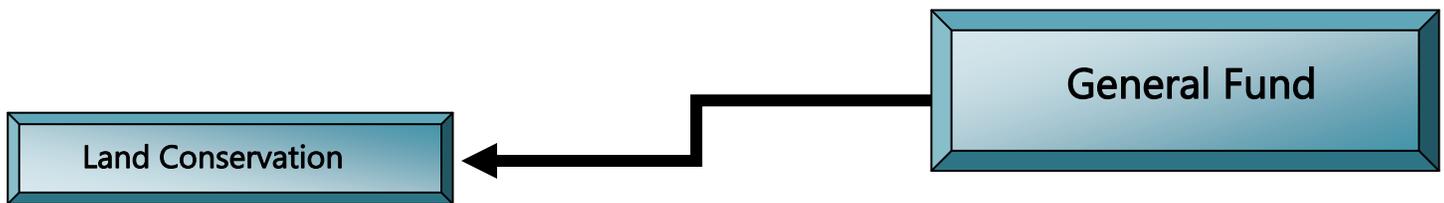
Objectives:

- Compile a list of public and private lands that meet the criteria for either restoration or preservation described in the plan.
- Develop a list of willing landowners who may be interested in developing wetland projects on their land.
- Use criteria identified in the Watershed Approach to Wetland Management in the Lake Superior Basin plan to evaluate sites for restoration or preservation project funding and other types of assistance.

Additional Activities

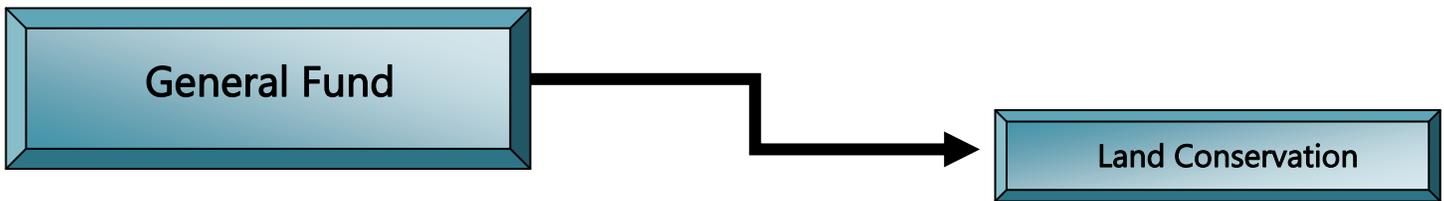
The Douglas County Land Conservation Committee and Department also have responsibility for these tasks:

- Mitigate the impacts of wildlife damage to crops by implementing the Wildlife Damage and Abatement Program
- Administer the Environmental Reserve Fund for allocation to eligible projects
- Administer the Farmland Preservation Program
- Identify and seek the resources needed to implement the Douglas County Land and Water Resource Management Plan
- Encourage citizen participation in the Land and Water Management Plan activities through utilizing education and outreach tools



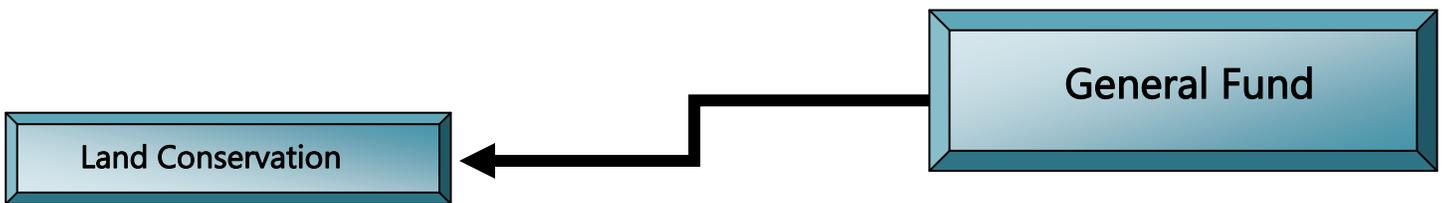
1/A3	Assist county departments in meeting stormwater requirements	Designs reviewed and prepared as requested
1/A3	Review stormwater management plans	Plans reviewed as requested
1/A4	Provide on-site visits for the NR151 implementation	On-site visits as requested
1/A4	Design and cost share BMPs	BMPs designed; BMPs installed
1/A4	Complete NR151 compliance reviews	Compliance reviews completed as requested
1/A5	Review NR135 reclamation plans	Plans reviewed as requested
1/A5	Provide technical assistance for NR135 plans	Site visits completed as requested
1/A7	Encourage conifer tree planting in forest plans	Input provided as requested; Distribute info to targeted watershed; Provide assistance as requested
1/A7	Seek funding to support conifer tree planting	Funding applications submitted
2/A	Develop home well sampling program	Seek funding for program
2/C	Provide cost sharing and technical assistance for well closures	Number of wells closed
3	Support County's AIS Strategic Plan	AIS plan coordinator; AIS workgroup identified and meets quarterly
3	Utilize native species and not invasives in cost share practices	All BMP installations will use native species
Education	Conservation education	News articles; releases
Education	Conservation education	BMP and culvert workshops
Education	Conservation education	Presentation for ag landowners
Education	Conservation education	Annual orientation of local officials & community leaders
Required	Administer the Wildlife Damage Program	As requested
Required	Administer the Environmental Reserve Fund	Highest ranking projects supported

** Refers to labeled Goals/Objectives in full workplan. These details may be found in the Douglas County I (implementation period 2010-2020)*



Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Douglas County Conservationist	1.00	1.00		1.00	1.00	
Engineering Technician Conservation Planner	1.00	1.00		1.00	1.00	
Totals	2.00	2.00	0.00	2.00	2.00	0.00

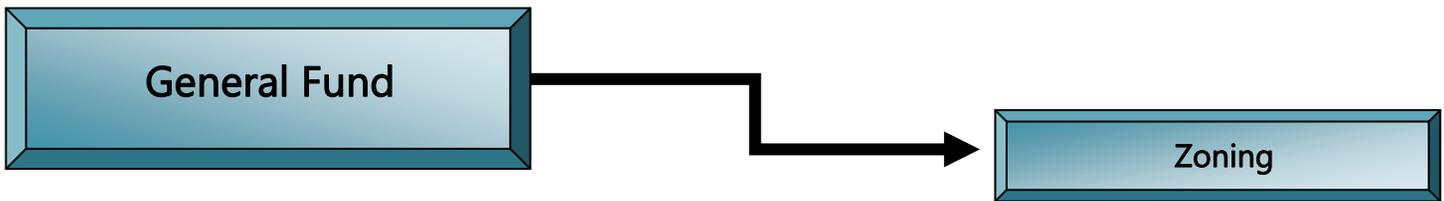


BUDGET SUMMARY BY OBJECT
Land Conservation

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 1,660,605	\$ 177,681	\$ 19,938	\$ 160,695
Licenses & Permits	2,000	4,000	3,250	4,000
Miscellaneous Revenues	69,169	2,500	46,919	2,500
Revenues	1,731,774	184,181	70,107	167,195
Expenditures				
Personnel Services	146,803	153,674	104,768	159,151
Contractual Services	2,306,776	57,861	165,066	38,075
Supplies & Expense	7,460	6,350	5,680	6,200
Grants & Contributions	17,500	-	-	-
Fixed Charges	966	1,600	1,145	1,600
Department Allocation	3,470	1,700	1,116	1,785
Expenditures	2,482,974	221,185	277,775	206,811
Net Cost From Operations	\$ 751,200	\$ 37,004	\$ 207,668	\$ 39,616

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Conservation and Development				
Cost Share Grant	\$ 14,249	\$ 40,000	\$ -	\$ 20,000
EWP St Louis River Project	2,156,380	-	-	-
Wildlife Damage Program	15,809	17,681	6,803	17,695
Land Conservation Administration	160,245	163,504	111,134	169,116
Conservation Projects	68,169	-	53,455	-
Aquatic Invasive Species	22,020	-	-	-
Nemadji River Watershed	6,325	-	40,696	-
Farmland Preservation	-	-	5,878	-
MGLP St Croix Headquarters	4,039	-	5,123	-
Lake Protection Grant Program	35,737	-	24,851	-
Conservation and Development	\$ 2,482,974	\$ 221,185	\$ 277,775	\$ 206,811



Mission

The Zoning Department's mission is to consistently administer county land use zoning ordinances while providing technical assistance to various elected and appointed committees and boards, and to serve as an information source to the public regarding policies and procedures.

The current organization of the department includes the Land Records, GIS, County Surveyor, and Land and Water Conservationist/Engineering Technician staff as an integral part of the department.

Goals/Objectives

- Goal 1:** Implement goals and objectives outlined in the Douglas County Comprehensive Plan.
- Goal 2:** Sustain morale and standing of Planning, Zoning and Land Records Department staff.
- Goal 3:** Sustain educational opportunities for the Board of Adjustment and Zoning Committee.
- Goal 4:** Sustain relationships with Wisconsin Departments of Natural Resources, Commerce, Administration, Emergency Management and US Army Corps of Engineers.
- Goal 5:** Sustain relationships with town officials through involvement with the Wisconsin Towns Association.
- Goal 6:** Sustain relationships with Lakes Associations and public interest groups.
- Goal 7:** Increase public awareness of the Rural Housing Authority.
- Goal 8:** Secure the Community Development Block Grant.
- Goal 9:** Sustain fiscal viability of the Rural Housing Authority.
- Goal 10:** Operate efficiently and within budget limitations throughout the fiscal year.
- Goal 11:** Implement the Long Range Plan for the Planning, Zoning and Land Information Department.
- Goal 12:** Obtain approval of the amended Private Sewage System Ordinance.

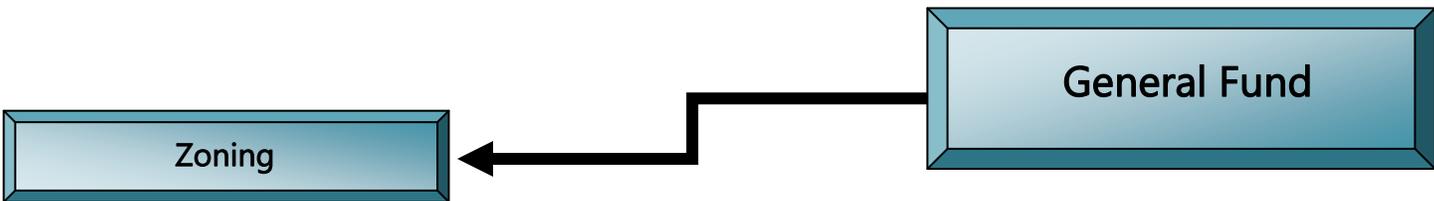
Performance Indicators

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>	<u>2017*</u>
Sanitary permits	120	124	143	125	123
Land use permits	556	539	540	560	552
Conditional Uses	58	48	50	60	55
Variances	21	23	14	25	24
Zone changes	13	8	9	12	11
Certified surveys	22	15	17	25	21
Plats	0	0	0	0	0
Privy permits	12	18	14	12	14
Address signs	63	63	94	65	64
Site inspections	985	962	1,024	1,009	987

**Estimated.*

Additional Comments

The Rural Housing and the Board of Adjustment budgets are included in Zoning's budget numbers. The Zoning Department is on a vehicle replacement program.



Rural Housing Program

The Rural Housing's mission is to improve well and sanitary facilities (housing) to low- and moderate-income families. The authority will initiate, coordinate and take an active role in programs available for low-income homeowners in rural Douglas County as needed.

During the 1970s, Douglas County received a grant for \$250,000 from the Federal Government to be used for housing in the rural area. The Rural Housing Authority set the priorities for the funds to be used for failing wells and sanitary systems. The program works as a revolving account. Beginning in 1997, Douglas County budgeted funds to be used for failing wells and sanitary systems. Income limits were increased over the Federal Loan Program to include moderate income levels. These funds are also made available to qualifying residents in the City of Superior. In 2012, Douglas County accepted the task of lead county for a 2013 Community Development Block Grant in Northwest Wisconsin. In August 2015 Taylor County became the tenth county in the Northwest Region. In July 2016, the second phase funding (\$2.686 million) was released by Wisconsin DOA Housing Division.

Goals/Objectives

- Decrease the number of substandard wells and sanitary facilities in the County.
- Recognize low-income housing needs.
- Secure funding from HUD Community Development Block Grants through the Wisconsin Department of Administration Housing Division.
- Secure funding from County General Fund to offset depletion of existing Federal Grant.

WELLS, SEPTIC SYSTEMS, SEWER CONNECTIONS

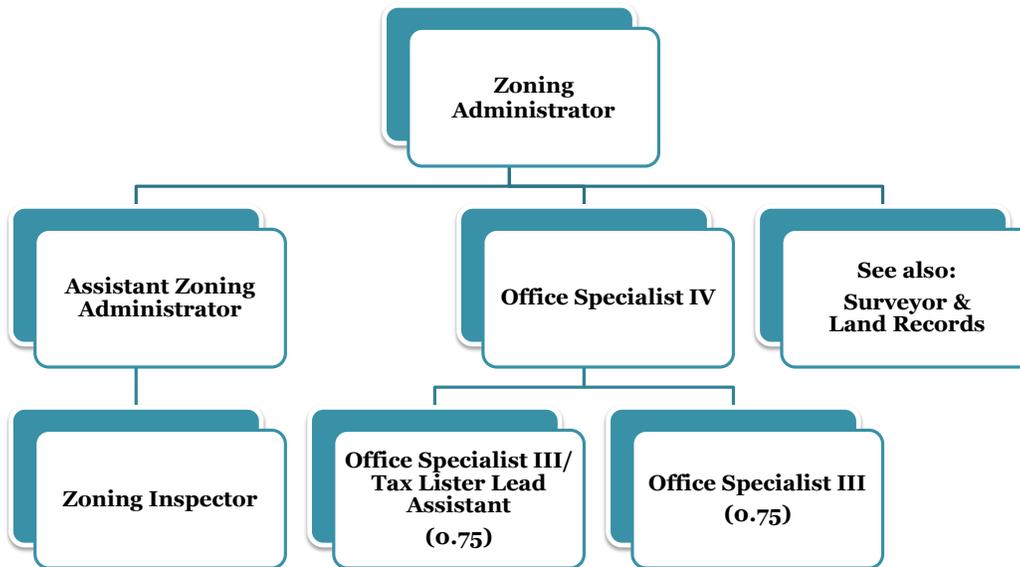
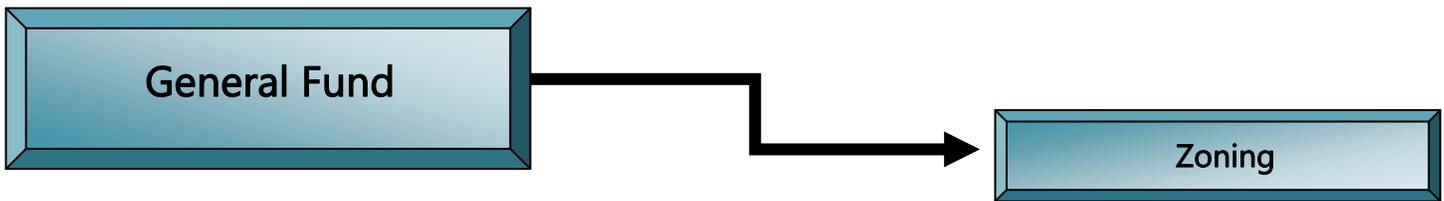
FEDERAL LOAN PROGRAM (Rural Douglas County only--doesn't apply to the City of Superior)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Loans	2	0	1	1	1
Dollars	\$4,591	\$0	\$5,625	\$5,625	\$5,625

COUNTY LOAN PROGRAM

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Loans	4	1	1	1	1
Dollars	\$27,366	\$3,350	\$7,500	\$7,500	\$7,500

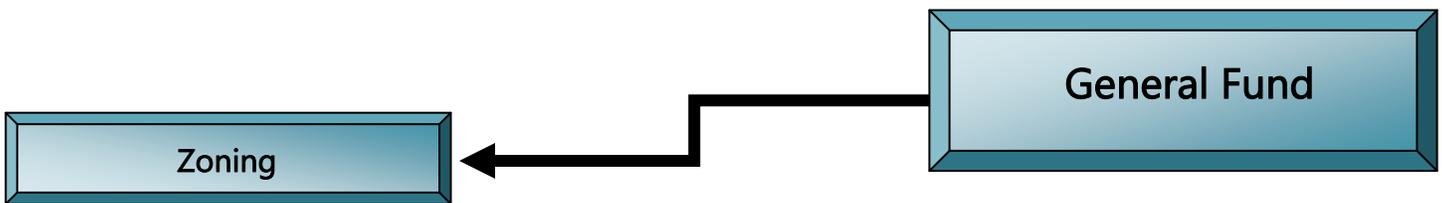
* *Estimated.*



Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Zoning Administrator	1.00	1.00		1.00	1.00	
Assistant Zoning Administrator	1.00	1.00		1.00	1.00	
Zoning Inspector	1.00	1.00		1.00	1.00	
Office Specialist IV	1.00	1.00		1.00	1.00	
Office Specialist III/Tax Lister Lead Assistant*	0.75	1.00				
Office Specialist III*	0.75	1.00		1.50	2.00	
Totals	5.50	6.00	0.00	5.50	6.00	0.00

*Office Specialist III/Tax Lister Lead and Office Specialist III each work 25% time for Surveyor/Property Tax Lister.

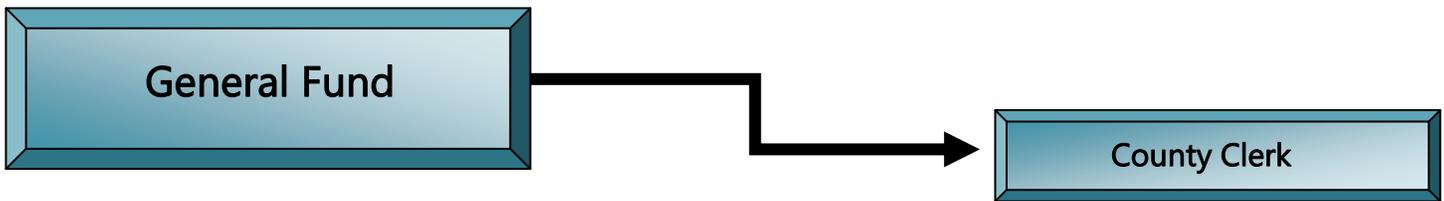


BUDGET SUMMARY BY OBJECT

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ -	\$ -	\$ 21,749	\$ -
Licenses & Permits	146,645	154,690	112,390	160,050
Public Charges For Services	2,614	2,290	1,462	2,290
Intergovt. Charges For Services	3,429	-	1,150	1,000
Miscellaneous Revenues	2,497	-	2	-
Revenues	155,185	156,980	136,753	163,340
Expenditures				
Personnel Services	362,579	379,133	258,990	375,309
Contractual Services	6,792	10,340	41,572	6,540
Supplies & Expense	18,319	22,884	14,640	23,830
Fixed Charges	1,976	2,650	2,481	2,650
Department Allocation	12,186	14,854	9,746	15,596
Expenditures	401,852	429,861	327,429	423,925
Net Cost From Operations	246,666	272,881	190,676	260,585
Capital Outlay	11,606	10,855	-	-
Net Cost With Capital Outlay	\$ 258,272	\$ 283,736	\$ 190,676	\$ 260,585

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Culture, Recreation & Education				
Comprehensive Planning Grant	\$ 44	\$ -	\$ 5	\$ -
Conservation and Development				
Costal Management Program	-	-	-	-
Rural Housing Authority	619	1,222	304	1,221
Zoning Administration	393,562	417,714	288,260	411,779
Zoning Board of Adjustment	7,133	10,925	8,480	10,925
CDBG-Rural Housing	-	-	2	-
Conservation and Development	401,314	429,861	297,046	423,925
TOTAL	\$ 401,358	\$ 429,861	\$ 297,050	\$ 423,925



Introduction

The County Clerk is an elected constitutional officer, with specific statutory duties, as well as other county-assigned duties. Services provided are to both internal and external customers. The County Clerk is the Chief Election Official of the county and Secretary/Record Keeper of the County Board of Supervisors.

Other services provided include:

- Issuance of marriage licenses and domestic partnerships
- Acceptance of passport applications
- Maintaining inventory and sales of tax delinquent properties
- Development and maintenance of the Douglas County website
- Postage metering of outgoing county mail

Mission

The County Clerk's mission is to provide services to the County Board of Supervisors, county departments, and the general public in the areas of record keeping, land inventory and sales, licensing, elections, and central supply.

Goals/Objectives

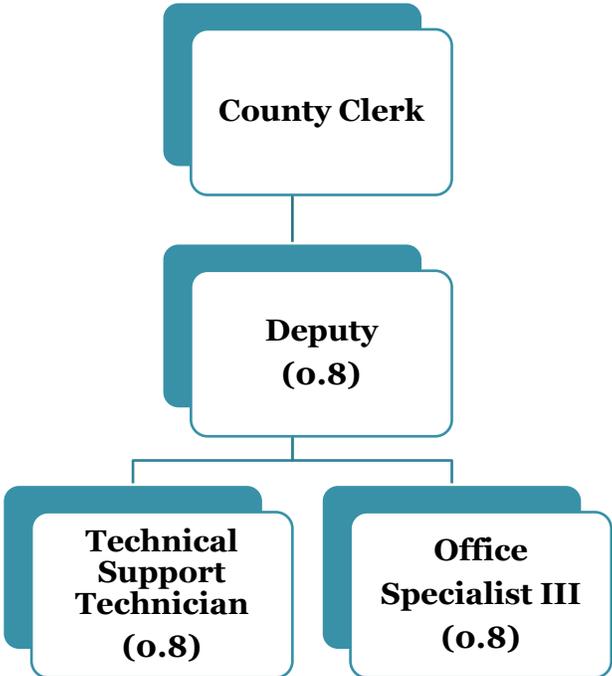
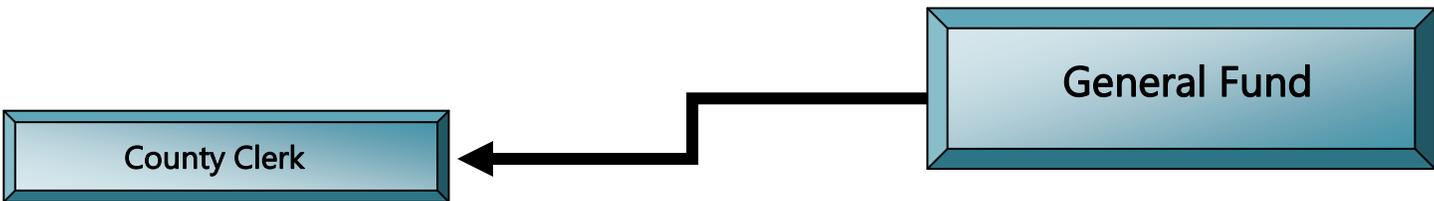
The following are goals/objectives for 2016 for the County Clerk’s Office. There is no anticipated cost relative to meeting the first three established goals. The fourth goal is an expense charged to the Land and Development budget.

- Goal 1:** Improve customer service through cross-training of staff and team building within the department.
- Goal 2:** Increase efficiencies of daily processes
- Goal 3:** Continue to develop and utilize county website and social media platforms.
- Goal 4:** Increase land sales in cooperation with the Land and Development Committee
- Goal 5:** Upgrade audio/video/broadcasting equipment.

Performance Indicators

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>
Marriage licenses issued	245	200	241	221	200
Parcels set up for bidding	87	47	104	11	20
Parcels acquired by tax deed	38	0	72	24	21
County Board meetings	13	11	13	12	14
County Board committee meetings	135	119	110	87	115
Elections	5	2	3	1	4
Passport applications accepted	353	450	365	346	350
Passport photos taken	250	370	289	337	325
Domestic Partnership Certificates	1	1	0	0	
Pieces of Mail Processed	104,933	102,597	88,318	85,000	85,000
Number of Copies	267,146	214,382	200,669	200,000	200,000

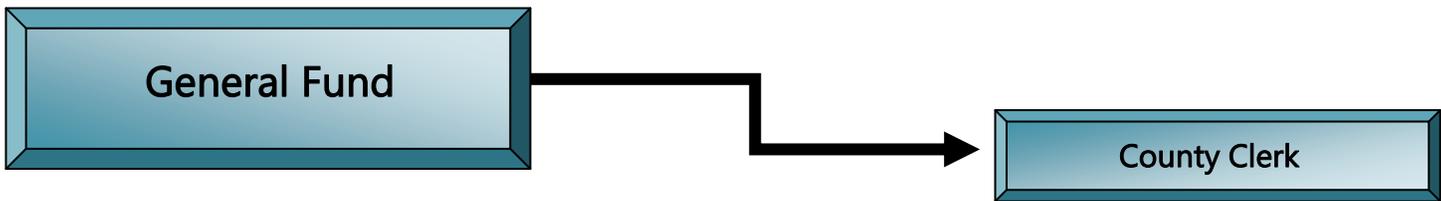
* Estimated.



Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
County Clerk	1.00	1.00		1.00	1.00	
Deputy*	0.80	1.00		0.80	1.00	
Technical Support Technician*	0.80	1.00		0.80	1.00	
Office Specialist III*	0.80	1.00		0.80	1.00	
Totals	<u>3.40</u>	<u>4.00</u>	<u>0.00</u>	<u>3.40</u>	<u>4.00</u>	<u>0.00</u>

*0.60 of these positions are allocated to Central Supply.

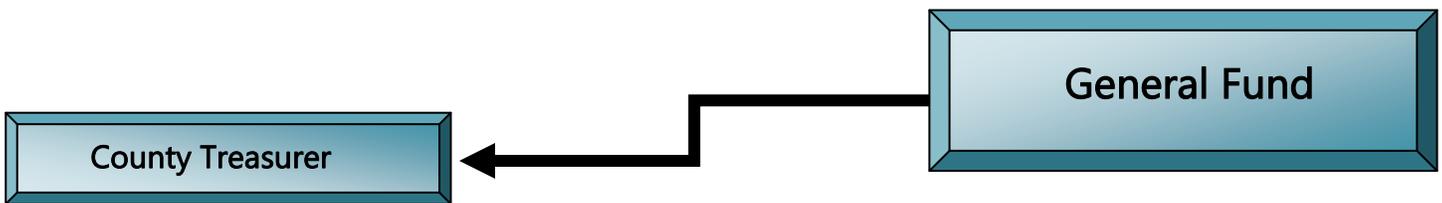


**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
County Clerk**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Licenses & Permits	\$ 12,790	\$ 11,250	\$ 7,835	\$ 11,250
Public Charges For Services	12,732	14,100	12,354	17,150
Intergovt. Charges For Services	20,173	32,300	14,850	33,140
Miscellaneous Revenues	35,886	20,870	27,340	23,870
Revenues	81,580	78,520	62,379	85,410
Expenditures				
Personnel Services	221,402	226,109	149,509	223,474
Contractual Services	13,148	20,940	14,497	22,940
Supplies & Expense	36,391	51,884	31,403	55,034
Fixed Charges	1,080	1,800	1,238	1,800
Department Allocation	11,661	15,165	9,946	15,935
Expenditures	283,683	315,898	206,593	319,183
Net Cost From Operations	\$ 202,102	\$ 237,378	\$ 144,214	\$ 233,773

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
County Ordinances	\$ 9	\$ -	\$ 15	\$ -
County Clerk Administration	246,228	256,779	166,239	255,294
Election	37,446	59,119	40,339	63,889
General Government	\$ 283,683	\$ 315,898	\$ 206,593	\$ 319,183



Introduction

The Treasurer is a Constitutional Officer, elected every four years by the voters of Douglas County. The County Treasurer serves as the financial officer of the county, as defined by Wisconsin Statutes, and has the fiduciary responsibility to ensure the sound management of public funds by maximizing earnings, maintaining liquidity, and safekeeping all county funds.

Mission

The County Treasurer's mission is to provide quality service to the general public while collecting taxes, monitoring and taking action on tax delinquent property and answering questions regarding real estate matters; managing and disbursing county funds; informing the County Board of financial considerations.

Goals/Objectives

Goal 1: Continue to seek out the most current and cost effective technology to increase efficiency of staff as well as provide the highest quality of service available to our customers.

Goal 2: Implement available options to help minimize real property tax parcels from becoming delinquent, and motivate customers already in delinquent status to bring accounts current.

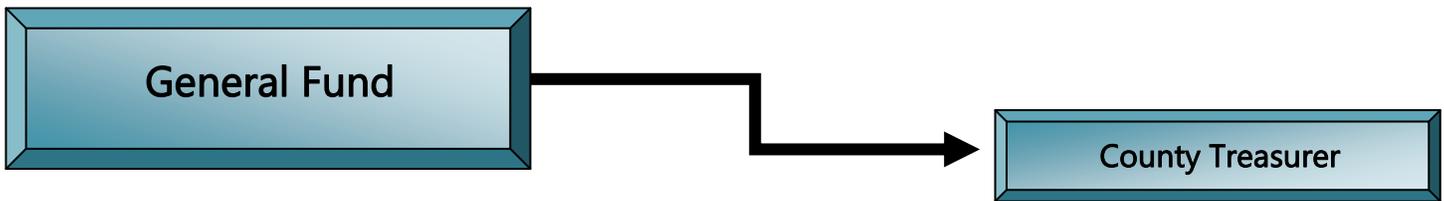
Goal 3: Continue to monitor investments assuring that the County is receiving the maximum return on all County funds.

Goal 4: Continue to explore options for improving the tax deed process.

Performance Indicators

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>
Tax statements	37,361	36,108	36,095	36,018	36,018
Personal property statements	1,596	1,436	1,440	1,404	1,404
Parcels updated	20,984	13,100	14,158		
General receipts	2,200	2,177	2,401	2,431	2,431
Municipalities provided with collection services	20	20	20	20	20

* *Estimated*



Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Treasurer	1.00	1.00		1.00	1.00	
Deputy/Account Specialist III	1.00	1.00		1.00	1.00	
Account Specialist III	1.00	1.00		1.00	1.00	
Totals	3.00	3.00	0.00	3.00	3.00	0.00

County Treasurer

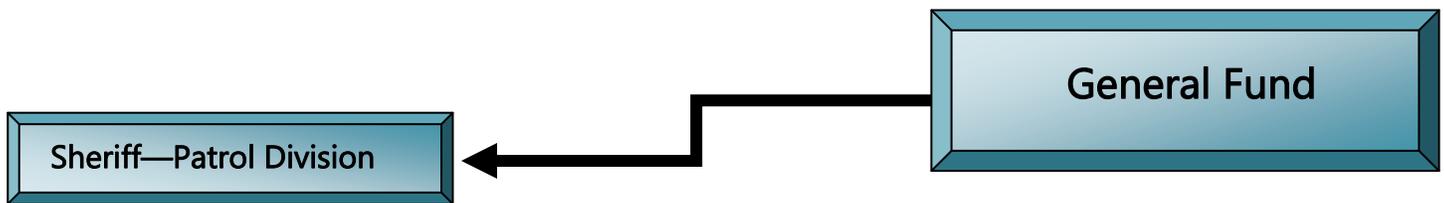
General Fund

**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
County Treasurer**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 27,478	\$ 27,700	\$ 13,464	\$ 27,700
Public Charges For Services	21,981	23,000	18,468	23,000
Intergovt. Charges For Services	12,091	12,000	-	12,000
Miscellaneous Revenues	1,571	-	2,020	-
Other Financing Sources	-	-	-	-
Revenues	63,122	62,700	33,952	62,700
Expenditures				
Personnel Services	180,903	185,686	129,199	192,237
Contractual Services	15,238	15,520	1,992	15,520
Supplies & Expense	10,817	17,900	5,330	13,400
Fixed Charges	14,883	21,200	14,179	17,200
Grants & Contributions	-	200	(90)	200
Department Allocation	27,844	26,165	17,164	27,475
Expenditures	249,685	266,671	167,774	266,032
Net Cost From Operations	\$ 186,564	\$ 203,971	\$ 133,822	\$ 203,332

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
County Treasurer	\$ 239,785	\$ 254,171	\$ 167,774	\$ 253,532
Treasurer-Abstractor	\$ 9,900	\$ 12,500	\$ -	\$ 12,500
General Government	\$ 249,685	\$ 266,671	\$ 167,774	\$ 266,032



Goals/Objectives

Goal 1: Increase patrol presence throughout the county.

Goal 2: Reduce crime, fear of crime and protect life and property by enhancing existing programs and developing new programs in the areas of sex offender accountability, warrant accountability, internet and computer crimes.

Goal 3: Add one more position to the Detective Bureau.

Goal 4: Purchase and install needed equipment to run our CAD and RMS through our new micro-wave radio system, thus eliminating the need to use air cards for our squad laptops.

Goal 5: Seek grant funding to supplement our budget to add to our Narcotics Task Force, to continue the Internet Crimes Against Children Task Force participation, and re-instate the School Resource Officer Program.

Performance Measures

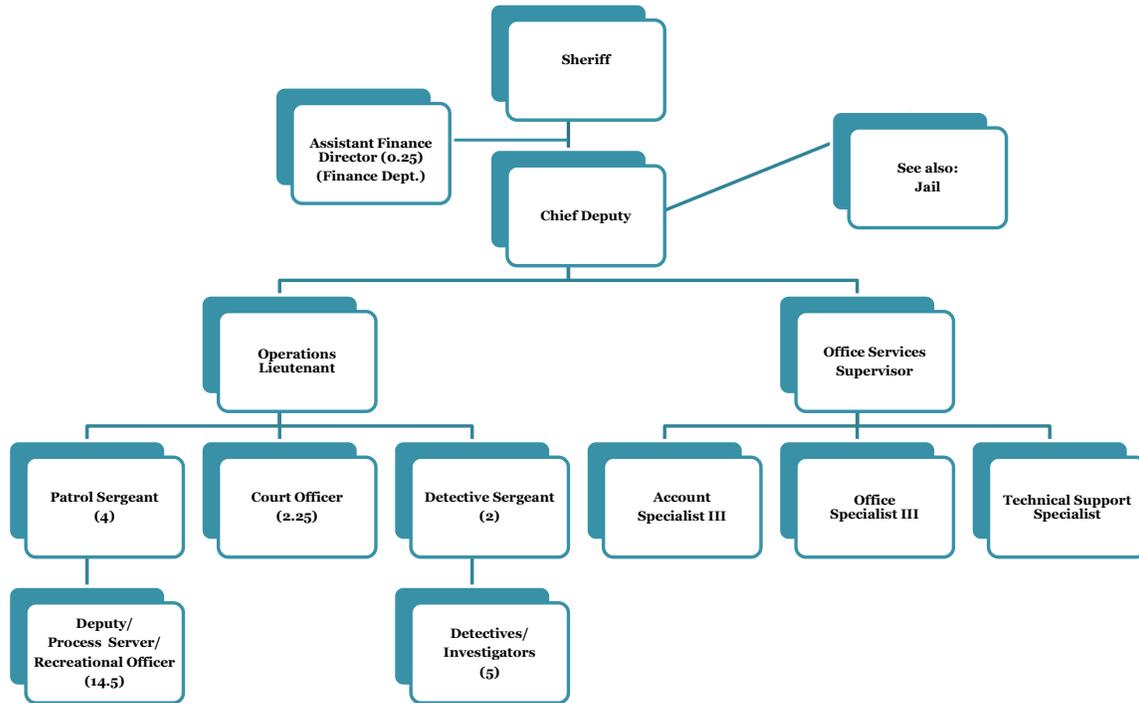
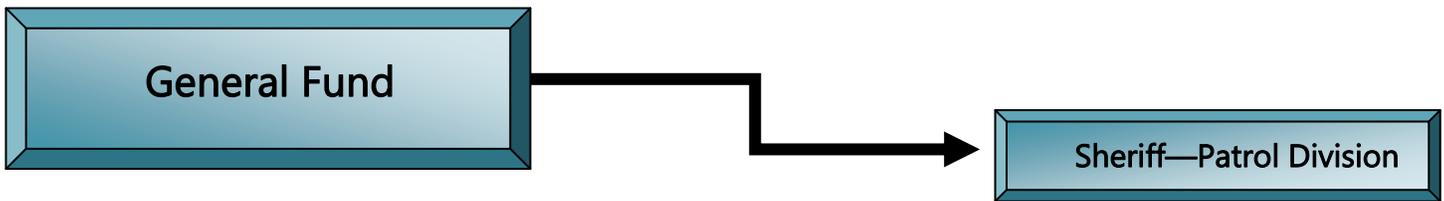
Performance Indicators	2012	2013	2014	2015	2016*
Arrests Made	436	455	495	534	239*
Warrants Issued	1,266	1,742	1,489	1,434	764*
Citations Issued	1,461	869	764	627	255*
Warrants Served	1,148	1,397	1,307	1,517	770*

Actual through July 22, 2016

Civil Process/Paper Service	2012	2012	2013	2015	2016*
Total Papers Processed	1,946	1,358	1,156	1,119	635*/1150*
Restraining Orders	136	116	113	121	61*/110**
Sheriff Sale Postings	225	149	90	94	55*/100**
Sheriff Sales	127	92	61	58	34*/62**
Cancelled Sales	98	57	29	36	21*/38**

**Actual as of July 20, 2016*

***Estimated for rest of 2016*



Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Sheriff	1.00	1.00		1.00	1.00	
Chief Deputy	1.00	1.00		1.00	1.00	
Assistant Finance Director*	0.25	0.00		0.25	0.00	
Operations Lieutenant	1.00	1.00		1.00	1.00	
Patrol Sergeant	4.00	4.00		4.00	4.00	
Detective Sergeant	2.00	2.00		2.00	2.00	
Detective/Investigator	5.00	5.00		5.00	5.00	
Deputy/Process Server/Recreational Officer	14.50	14.00	1.00	14.50	14.00	1.00
Court Officer	2.25	2.00	1.00	2.25	2.00	1.00
Office Services Supervisor	1.00	1.00		1.00	1.00	
Account Specialist III	1.00	1.00		1.00	1.00	
Technical Support Specialist	1.00	1.00		1.00	1.00	
Office Specialist III	1.00	1.00		1.00	1.00	
Totals	35.00	34.00	2.00	35.00	34.00	2.00

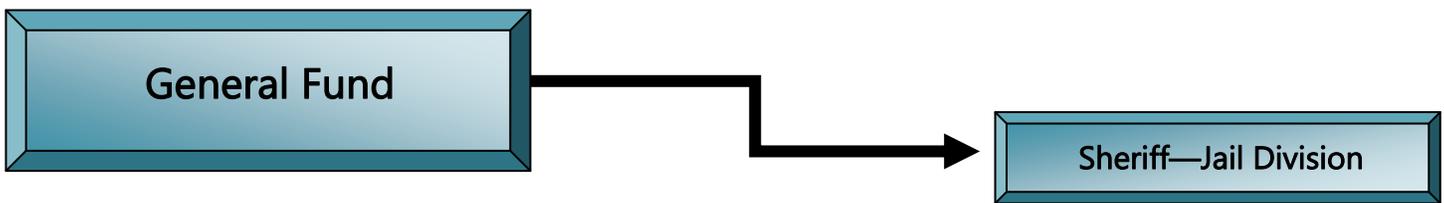
*Assistant Finance Director works 25% of the time for the Sheriff's Department.

BUDGET SUMMARY BY OBJECT
Sheriff - Patrol Division

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 128,838	\$ 155,694	\$ 79,909	\$ 176,594
Fines Forfeits & Penalties	40,358	60,000	30,869	50,000
Public Charges For Services	44,593	68,000	28,675	58,000
Intergovt. Charges For Services	96,292	110,500	71,125	110,500
Miscellaneous Revenues	59,999	58,500	35,327	61,500
Revenues	370,079	452,694	245,905	456,594
Expenditures				
Personnel Services	3,382,828	3,420,475	2,225,890	3,553,211
Contractual Services	225,583	229,794	143,101	253,694
Supplies & Expense	228,281	333,350	143,252	304,850
Fixed Charges	52,673	61,330	47,383	61,330
Grants & Contributions	-	200	-	200
Department Allocation	103,409	100,000	65,951	100,000
Expenditures	3,992,773	4,145,149	2,625,577	4,273,285
Net Cost From Operations	3,622,694	3,692,455	2,379,672	3,816,691
Capital Outlay	153,568	148,680	150,476	150,000
Net Cost With Capital Outlay	\$ 3,776,262	\$ 3,841,135	\$ 2,530,148	\$ 3,966,691

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Public Safety				
Bailliff-Sheriff Department	\$ 190,915	\$ 197,714	\$ 121,934	\$ 204,302
Administration-Sheriff Department	526,010	549,796	354,535	569,380
Administration-Clerical	217,342	224,560	149,311	235,400
Patrol-Sheriff	1,795,516	1,814,200	1,134,426	1,873,740
RANGE TRAINING-Sheriff	21,006	39,727	35,832	40,782
SRT-Spec Resp Team-Sheriff	43,796	65,457	30,367	67,798
Recreational Officer	86,032	80,041	62,313	83,309
DNR ATV Grant-Sheriff	79,971	72,000	48,298	72,000
Criminal Invest.-Sheriff	433,530	420,591	272,533	440,250
ICAC Task Force-Sheriff	113,191	112,798	78,446	118,405
CART-Child Abduction Res	-	-	2,670	4,500
Transport/Prisoner-Sheriff	72,074	71,600	37,072	70,289
Vehicle Maint.-Sheriff	126,666	180,000	81,686	150,000
DNR Snowmobile Grant-Sheriff	13,961	35,550	21,511	35,550
Boat Patrol-Sheriff Dept	6,879	11,850	8,272	11,850
Seat Belt Enforcement 2012	1,579	-	-	-
Seat Belt Enforcement 2012	-	-	-	-
Click It-Don't Risk It	1,593	1,000	335	1,000
K9 Unit Trust Account	1,241	2,000	263	2,000
eReferral Implementation	-	-	-	-
Homeland Sec/Em Mgmt Division	-	-	-	-
Drug Investigation-Sheriff	201,324	205,171	142,457	210,736
Sheriff-NACU Grant	57,599	61,094	42,833	81,994
Too Good For Drugs	2,547	-	481	-
Public Safety	\$ 3,992,773	\$ 4,145,149	\$ 2,625,577	\$ 4,273,285



Mission/Goals

Provide for the citizens of Douglas County by maintaining the highest level of safety and security for inmates, visitors, and staff alike. We will treat everyone with respect and be professional throughout our duties. We will try to release inmates in better condition than they were when they came into the jail. It is our intent to work with the area judicial system, probation and parole department, and area law enforcement agencies to prevent further criminal activity in Douglas County, while maintaining and upholding local, city, state and federal laws.

Operational Philosophy

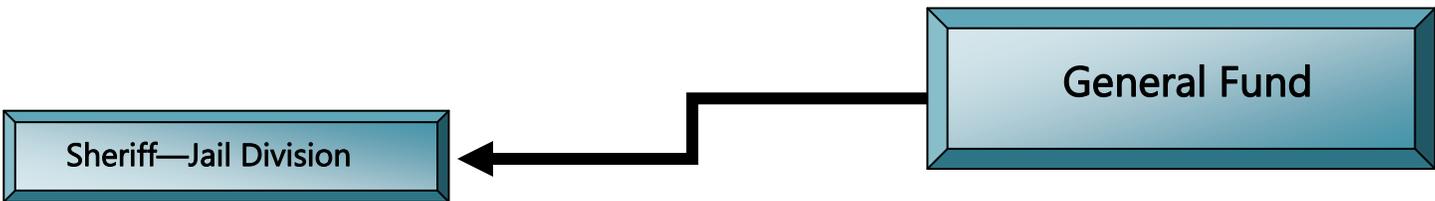
In order to fulfill our mission as the Douglas County Jail, we will expect staff and inmates to follow these guidelines. The following list is not in order of priority nor is it all inclusive.

STAFF

- We will remember that jail staff is our greatest resource.
- We will perform professionally at all times.
- We will be well-informed.
- We will be well-trained.
- We are encouraged to make suggestions on improvements.
- We will treat other staff, visitors and inmates with respect.

INMATES

- They will be informed of all jail rules.
- They will know what we expect from them.
- They will know the consequences of their behavior.
- They will be offered programs to better themselves.
- They will be treated fairly and justly.
- They will treat staff, visitors and other inmates with respect.



Goals/Objectives

Goal 1: Automate department policy to ensure that employees are notified of updates and law changes.

Goal 2: Create Inmate Orientation video to familiarize new inmates with jail procedures and how to access services, resources, and programs while they are incarcerated.

Goal 3: Implement a schedule for general building maintenance and explore a plan to fund the replacement of larger, more expensive items. (Equipment Replacement Fund)

Goal 4: Develop a plan to update obsolete video recording and surveillance equipment to improve the overall safety and security of the facility for officers and inmates.

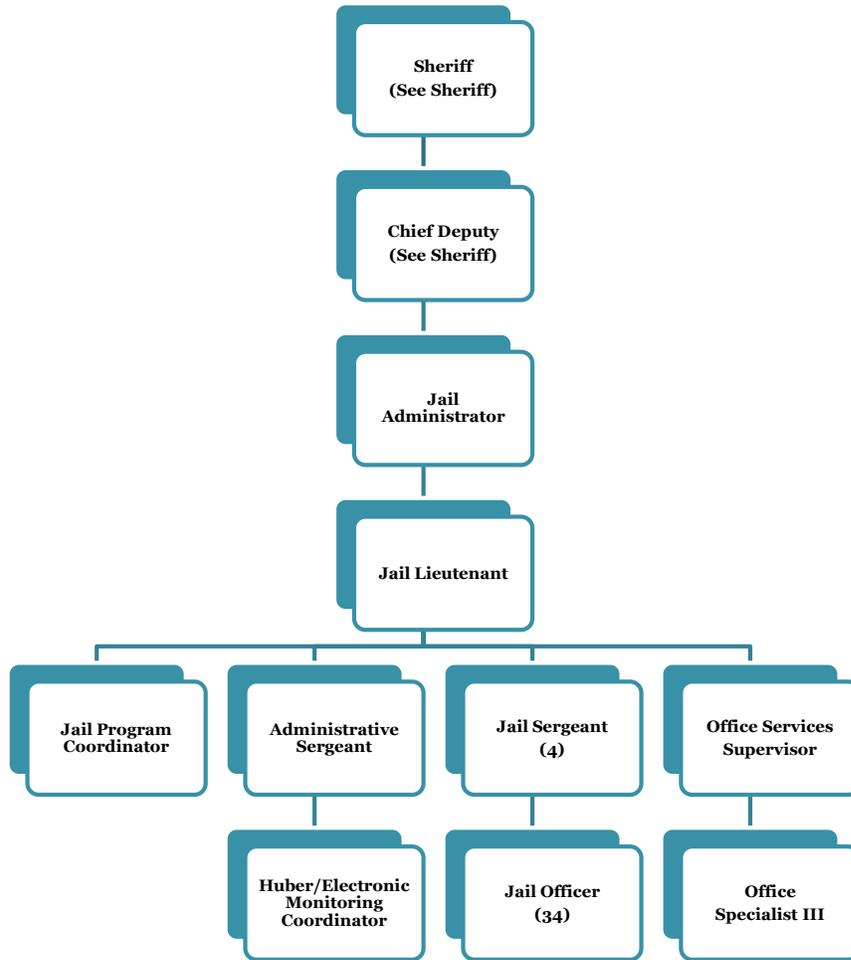
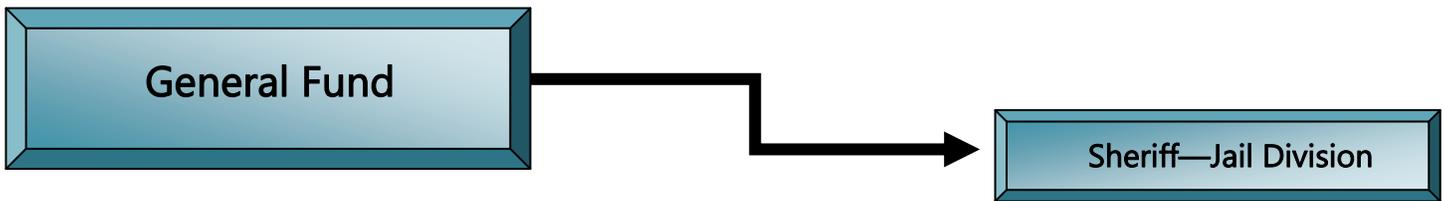
Goal 5: Collaborate with the State Jail Inspector to adopt best practices for overall compliance with State and Federal laws.

Performance Indicators

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>
Adult Admissions:	3,539	3,146	3,123	3,077	2,878
Average Daily Population:	171	177	*Projected figures for the entire year		

Additional Comments

Capital outlay of \$20,000 will be funded by the Jail Assessment account.



Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Jail Administrator	1.00	1.00		1.00	1.00	
Jail Lieutenant	1.00	1.00				
Administrative Sergeant	1.00	1.00		1.00	1.00	
Jail Sergeant	4.00	4.00		4.00	4.00	
Jail Program Coordinator	1.00	1.00		1.00	1.00	
Huber/Electronic Monitoring Coordinator	1.00	1.00		2.00	2.00	
Jail Officer	34.00	34.00		34.00	34.00	
Office Services Supervisor	1.00	1.00		1.00	1.00	
Office Specialist III	1.00	1.00		1.00	1.00	
Totals	45.00	45.00	0.00	45.00	45.00	0.00

Sheriff—Jail Division

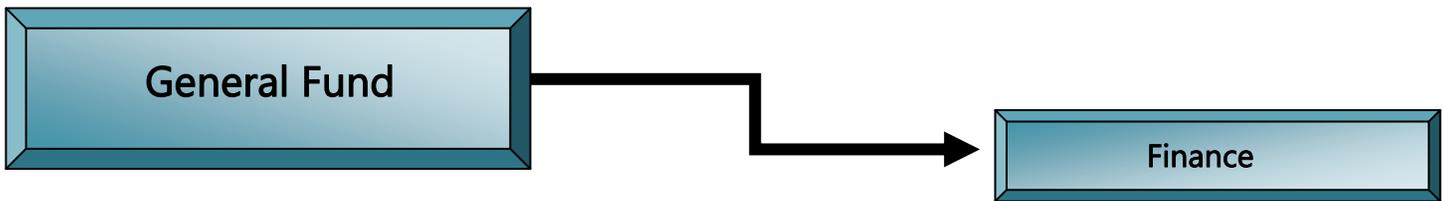
General Fund

BUDGET SUMMARY BY OBJECT
Sheriff - Jail Division

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 86,281	\$ 78,000	\$ -	\$ 78,000
Fines Forfeits & Penalties	51,685	53,000	33,605	53,000
Public Charges For Services	320,042	349,600	260,017	349,600
Intergovt. Charges For Services	687,396	796,000	428,743	686,000
Miscellaneous Revenues	909	1,000	1,271	1,000
Revenues	1,146,313	1,277,600	723,636	1,167,600
Expenditures				
Personnel Services	3,633,250	3,702,882	2,449,715	3,786,568
Contractual Services	982,125	978,500	689,054	1,003,500
Supplies & Expense	162,582	193,485	114,843	173,425
Fixed Charges	22,936	30,000	23,439	30,000
Grants & Contributions	-	-	-	-
Department Allocation	448,656	452,000	302,234	452,000
Expenditures	5,249,548	5,356,867	3,579,285	5,445,493
Net Cost From Operations	4,103,235	4,079,267	2,855,649	4,277,893
Capital Outlay	-	20,000	-	20,000
Net Cost With Capital Outlay	\$ 4,103,235	\$ 4,099,267	\$ 2,855,649	\$ 4,297,893

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Public Safety				
Jail Administration	\$ 1,938,417	\$ 2,006,118	\$ 1,339,378	\$ 2,096,103
Jail Assessment	45,798	33,000	36,920	33,000
Jail Operations Juvenile	46,875	50,000	49,963	50,000
Jail Food Preparation	370,987	362,000	248,207	382,000
Jail Operations	2,847,471	2,905,749	1,904,817	2,884,390
Public Safety	\$ 5,249,548	\$ 5,356,867	\$ 3,579,285	\$ 5,445,493



Introduction

The Finance Department maintains the County’s financial records in accordance with Generally Accepted Accounting Principles and Government Accounting, Auditing and Financial Reporting guidelines. The Department provides financial reporting and management services essential to the effective operation of County government. Additional responsibilities include internal auditing services, financial policies and procedures, fixed asset and inventory tracking, coordination with the County’s liability and property insurance agent, processing the County’s accounts payable and payroll, assisting the Administrator with the annual budget process, the bonding process and ensuring the County’s bond ratings are maintained.

Mission

The Douglas County Finance Department’s mission is to develop, implement and administer an efficient financial system to provide timely, accurate, clear and complete information and support to other County departments, County Board of Supervisors and the community at large.

Goals/Objectives

- Goal 1:** To direct an accurate and timely financial reporting process that results in the Government Finance Officer Association’s Certificate of Excellence in Financial Reporting Achievement and an unqualified audit opinion.
- Goal 2:** Work with a Financial Advisor to plan and implement a schedule for capital projects debt issuance.
- Goal 3:** Review and update, if necessary, Douglas County Financial policies.
- Goal 4:** Work with the Douglas County Treasurer to update the Douglas County Investment Policy.

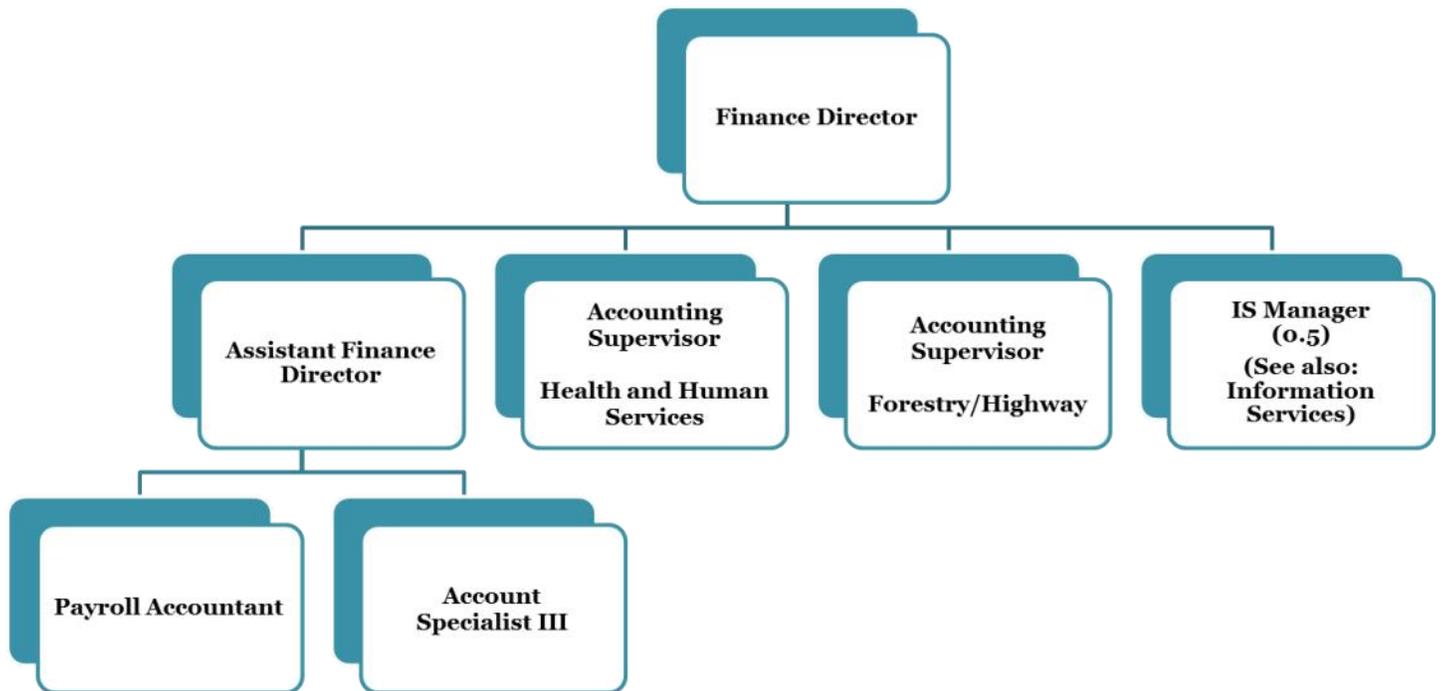
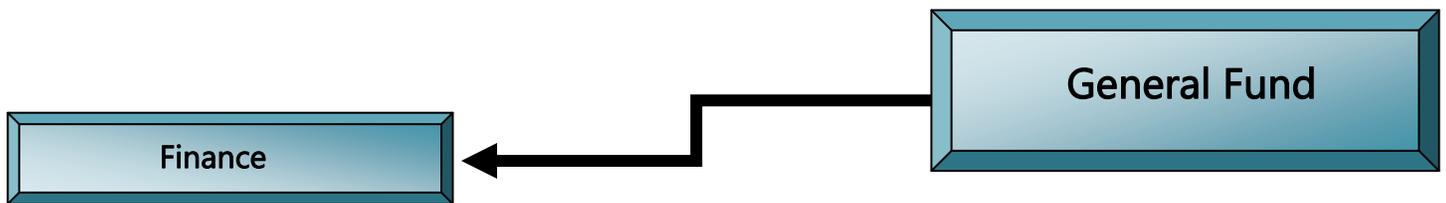
Performance Indicators

<u>Accounting System</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>
Government Finance Officers Association (GFOA)					
Certificate of Achievement for Excellence					
in Financial Reporting	1	1	1	1	1
Distinguished Budget Presentation Award	1	1	1	1	1
 <u>Accounts Payable</u>					
General Checks Issued	6,240	5,649	6,305	6,403	6,250
Electronic Payments (Direct Deposit)	2,609	3,156	2,904	3,560	3,750
 <u>Payroll System</u>					
Number of Employees	369	360	368	370	375
Payroll Paper Checks per year	436	234	160	189	175
Payroll Auto Deposits per year	7,756	7,922	7,963	8,354	8,125

**Estimated.*

Additional Comments

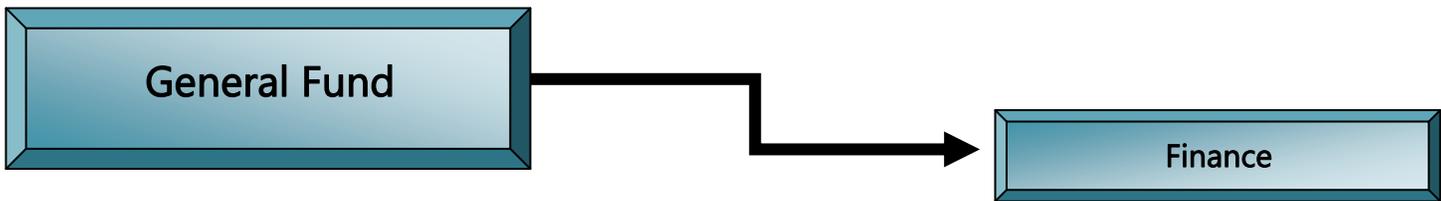
Finance Department’s budget includes the cost of the audit, payroll and accounts payable. Human Services, Highway/Forestry, Clerk of Courts/Law Enforcement will all contract with Finance in 2017 for accounting services.



Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Finance Director	1.00	1.00		1.00	1.00	
Assistant Finance Director*	0.50	1.00		0.50	1.00	
Information Services Manager**	0.50	0.00		0.50	1.00	
Accounting Supervisor***	0.00	1.00		0.00	1.00	
Accounting Supervisor****	0.00	1.00		0.00	1.00	
Payroll Accountant	1.00	1.00		1.00	1.00	
Account Specialist III	1.00	1.00		1.00	1.00	
Totals	4.00	6.00	0.00	4.00	7.00	0.00

- * Assistant Finance Director works 50% for the Courts and Law Enforcement
- ** Information Services Manager works half-time for the Information Services Fund.
- *** Accounting Supervisor works for the Health and Human Services Department.
- **** Accounting Supervisor works 80% for the Highway Department and 20% for the Forestry Department.

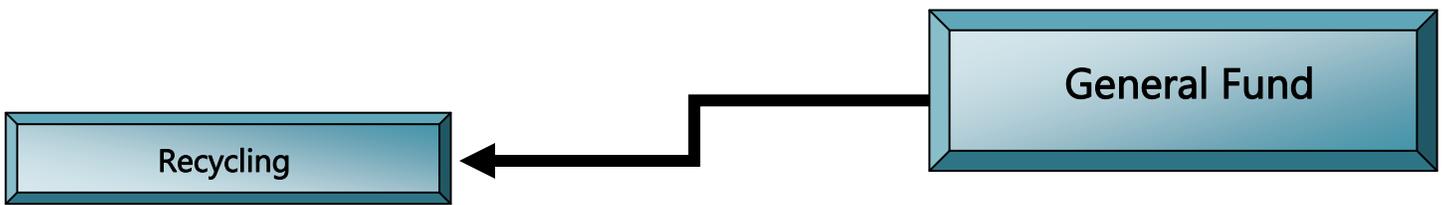


**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Finance**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Taxes	\$ 120	\$ -	\$ 90	\$ -
Public Charges For Services	759	-	15	-
Intergovt. Charges For Services	243,530	251,696	114,220	217,904
Miscellaneous Revenues	98	-	3	-
Revenues	244,507	251,696	114,328	217,904
Expenditures				
Personnel Services	527,310	536,913	345,987	505,482
Contractual Services	64,841	67,110	51,518	69,400
Supplies & Expense	22,899	29,287	8,287	24,000
Fixed Charges	1,271	2,500	1,954	2,000
Grants & Contributions	-	-	-	-
Department Allocation	22,205	19,000	12,467	20,100
Expenditures	638,526	654,810	420,212	620,982
Net Cost From Operations	\$ 394,018	\$ 403,114	\$ 305,884	\$ 403,078

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
Payroll Services	73,395	79,531	50,057	81,212
Accounts Payable Services	65,552	71,400	44,140	71,045
Finance Administration	443,519	438,879	281,455	407,225
Audit & Accounting Services	56,060	65,000	44,560	61,500
General Government	\$ 638,526	\$ 654,810	\$ 420,212	\$ 620,982



Introduction

Douglas County is the responsible unit for recycling for the rural part of the county. The Recycling budget covers the recycling expenses for the entire County with the exception of the City of Superior. The budget also includes the Hazardous Waste budget, Sharps Collection program and is apportioned to the entire County and is available to all Douglas County residents.

Mission

The Recycling Department was created in 1991. The Department develops and implements waste reduction and reuse programs for rural residents, develops strategies to reduce the amount of illegal dumping in Douglas County, improves the cost efficiency and utilization of local recycling programs, provides for the safe disposal of household and agricultural hazardous waste, and works with other agencies to develop a comprehensive solid waste management system. In addition, the Department does education and cooperative work with the City of Superior.

Goals/Objectives

- Goal 1:** Continue agreement with Northwest Regional Planning Commission
- Goal 2:** Examine changes to increase efficiencies and reduce cost of program.
- Goal 3:** Last year of Waste Management contract.



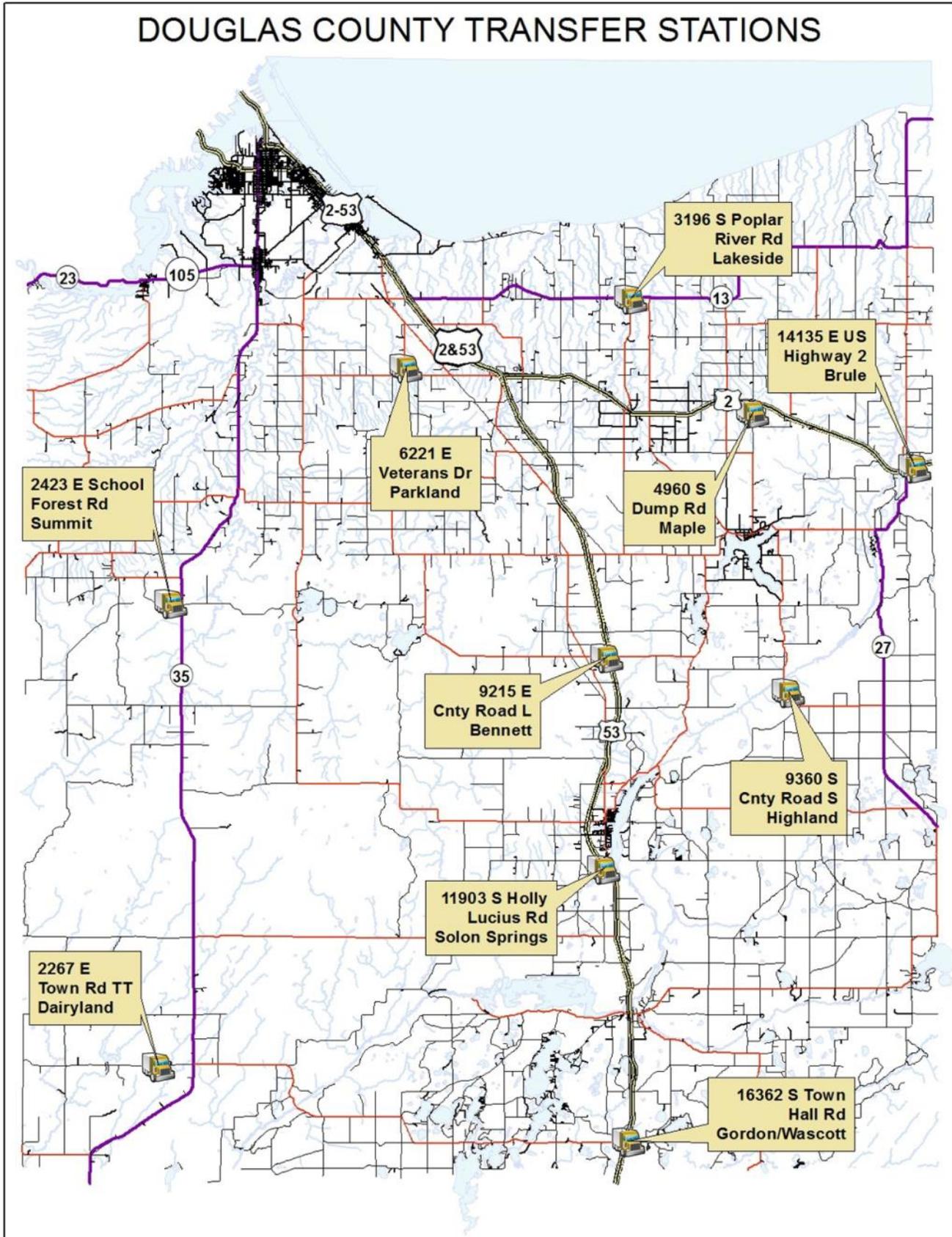
Full Time Equivalents

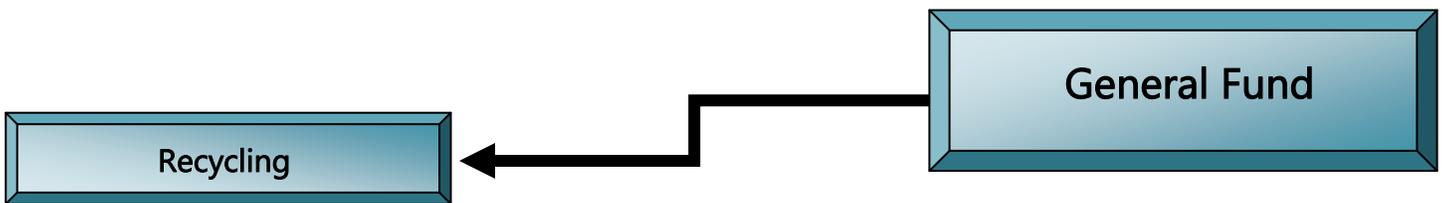
Position	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Recycling Coordinator	0.00		0.00	0.50		1.00
Totals	0.00	0.00	0.00	0.50	0.00	1.00

General Fund

Recycling

DOUGLAS COUNTY TRANSFER STATIONS



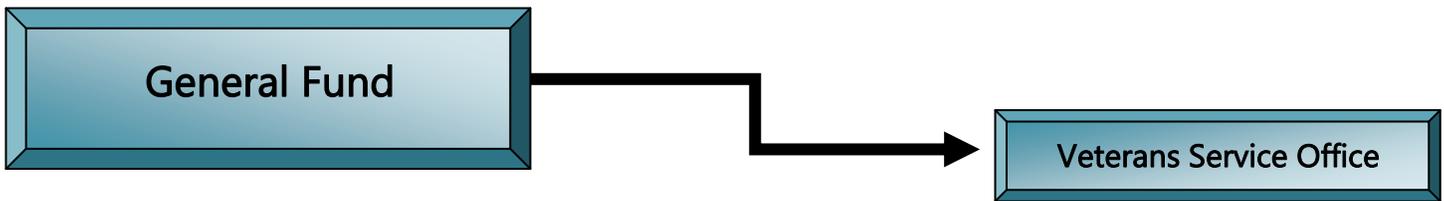


BUDGET SUMMARY BY OBJECT
Recycling

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 73,209	\$ 71,459	\$ 57,757	\$ 56,000
Public Charges For Services	77,450	85,500	29,521	45,000
Miscellaneous Revenues	-	2,470	-	-
Revenues	150,660	159,429	87,278	101,000
Expenditures				
Personnel Services	33,250	18,825	11,400	3,000
Contractual Services	235,096	230,721	141,311	210,000
Supplies & Expense	8,535	7,128	5,241	7,400
Fixed Charges	715	1,000	760	800
Department Allocation	2,082	1,900	1,245	-
Expenditures	279,677	259,574	159,957	221,200
Net Cost From Operations	\$ 129,017	\$ 100,145	\$ 72,678	\$ 120,200

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Public Works				
Recycling/Solid Waste Management	248,724	218,098	144,744	210,200
Count Me Green	1,472	2,470	-	-
Recycling/City of Superior	17,313	27,300	4,582	-
Solid/Household Hazardous Waste	12,167	11,706	10,631	11,000
Public Works	\$ 279,677	\$ 259,574	\$ 159,957	\$ 221,200



Mission

The Douglas County Veterans Service Office will: provide the finest support to county veterans and their families; will ensure veterans and their families are receiving the state and federal benefits to which they are entitled; will raise the profile of veteran's issues within the community and educate the public on the contributions of veterans and veterans benefits to the community; and will responsibly manage limited resources and leverage those resources for the benefit of the mission.

Performance Indicators

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>	<u>2017*</u>
Number of Douglas County Veterans	4,385	4,311	4,285	4,255	4,226
<u>Federal</u>					
Medical	\$10,768,000	\$10,751,000	\$13,100,000	\$13,500,000	\$13,500,000
Compensation & Pensions	\$14,283,000	\$16,872,000	\$16,291,000	\$16,300,000	\$16,300,000
Vocational/Rehabilitation/Education	\$ 1,863,000	\$ 1,946,000	\$ 1,511,000	\$ 1,500,000	\$ 1,500,000
Insurance & Indemnities	\$ 297,000	\$ 214,000	\$ 380,000	\$ 385,000	\$ 385,000
<u>State</u>					
Education: WI GI Bill/Ch33/Ch35	N/A	\$ 1,555,000	\$ 2,226,732	\$ 2,200,000	\$ 2,200,000
Subsistence/Health Care/ANV Grants	\$ 1,698	\$ 1,000	\$ 1,000	\$ -	\$ -
Wisconsin Property Tax Rebate	N/A	\$ 317,841	\$ 390,391	\$ 320,000	\$ 320,000

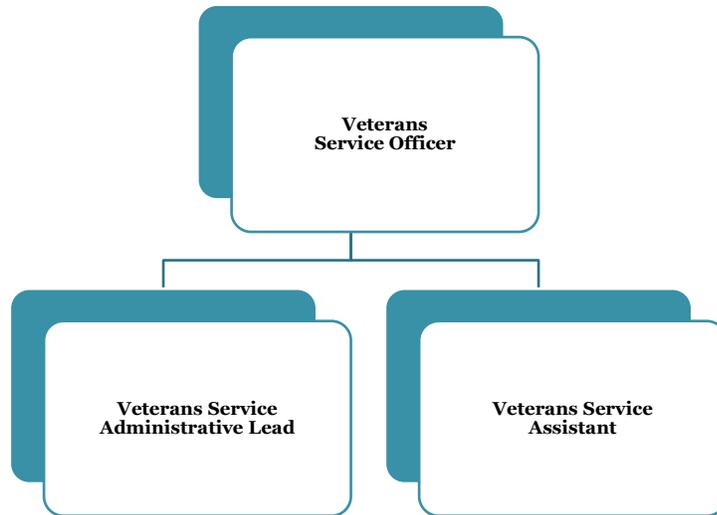
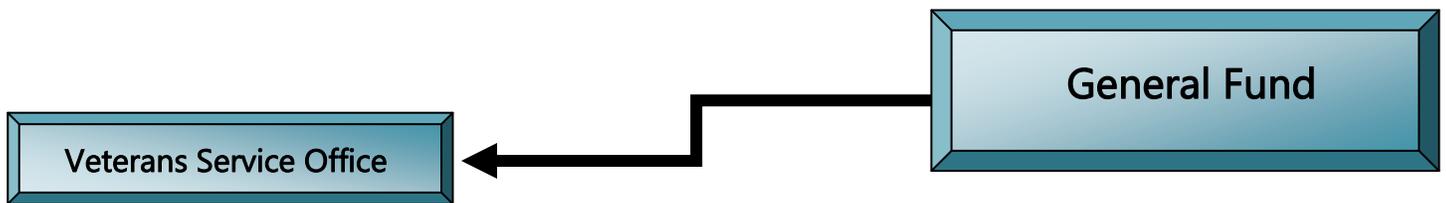
* Estimated.

Goals/Objectives

- Goal 1:** Maintain our outreach campaign plan focusing on ensuring our county veterans know the benefits and services to which they are entitled; focus on the continuous expansion of services provided and growth of the Veterans Service Office.

- Goal 2:** Continue to collaborate with local and regional organizations/agencies on Veterans' homelessness; build new partnerships that aim to strengthen the data systems in the community to better assist them with coordinating their efforts and develop efficiencies through the use of technology to increase the overall effectiveness of the support and services provided to homeless Veterans. Educate the public on the HUD/VASH & SSVF Programs.

- Goal 3:** Utilize performance measures to analyze the results of compensation and pension processing times, implement performance strategies such as training needs, quality enhancement opportunities, improved procedures, changes in policy to improve timeliness, workload realignment, and staffing levels.



Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	LTE	FTE	FT	LTE
Veterans Service Officer	1.00	1.00		1.00	1.00	
Veterans Service Administrative Lead	1.00	1.00				
Veterans Service Assistant	1.00	1.00		1.00	1.00	
Veterans Service Office Assistant				1.00	1.00	
Totals	3.00	3.00	0.00	3.00	3.00	0.00

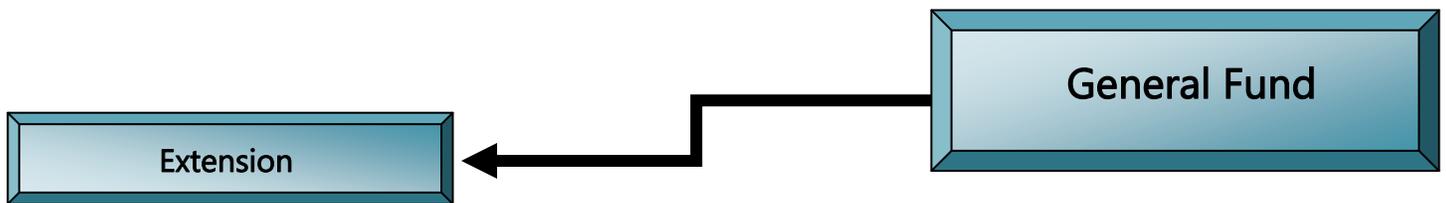


**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Veterans Service Office**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 19,759	\$ 19,700	\$ 10,000	\$ 10,000
Public Charges For Services	17,695	30,000	9,104	14,000
Miscellaneous Revenues	13,359	-	7,986	-
Revenues	50,813	49,700	27,090	24,000
Expenditures				
Personnel Services	152,579	137,916	108,557	185,611
Contractual Services	25,062	25,280	12,306	22,732
Supplies & Expense	35,959	33,805	15,901	33,480
Fixed Charges	1,263	1,750	1,354	1,750
Grants & Contributions	3,538	1,220	4,763	1,220
Department Allocation	5,708	4,545	2,982	4,775
Expenditures	224,108	204,516	145,863	249,568
Net Cost From Operations	173,295	154,816	118,773	225,568
Capital Outlay	-	5,000	-	-
Net Cost With Capital Outlay	\$ 173,295	\$ 159,816	\$ 118,773	\$ 225,568

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Health and Human Services				
Veterans-Service Office	\$ 213,299	\$ 201,391	\$ 140,099	\$ 220,818
Veterans-Outreach	-	-	1,001	25,600
Veterans-Soldier Relief	9,025	1,000	4,763	1,000
Veterans-Care of Graves	1,784	1,905	-	1,930
Veterans-Burial of Indigents	-	220	-	220
Health and Human Services	\$ 224,108	\$ 204,516	\$ 145,863	\$ 249,568



Mission

Purpose to which we commit...We teach, learn, lead and serve, connecting people with the University of Wisconsin and engaging with them in transforming lives and communities.

UW-Extension brings educational programs to people throughout the state through a unique partnership. County Extension Educators work with county Extension Education & Recycling Committee and program advisory committees to identify local needs for education and implement programs to meet those needs.

Goals and Strategies

Administration: Lead and manage a high performing department. Work collaboratively with office staff, county team, and other key stakeholders to ensure high quality and efficient delivery of educational programs.

Community Resource Development Programs will provide relevant education and training opportunities such as Superior Days to key stakeholders including citizens, government entities, and diverse community groups.

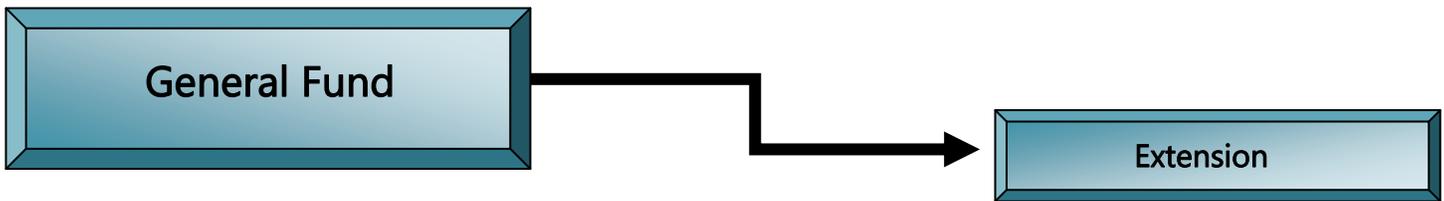
Family Living Programs will provide educational programs not offered elsewhere locally emphasizing family financial capability, criminal justice issues, poverty awareness, and food preservation to strengthen the lives of families and their communities.

4-H Youth Development, along with our community partners, will provide educational services and programs to Douglas County youth that will result in positive life skill development, making constructive life choices and learning to contribute to their community.

Agriculture and Natural Resources Programs will increase farmer diagnostic sampling, testing, and planning for agricultural production, natural resource conservation, and economic sustainability.

Wisconsin Nutrition Program (WNEP) in partnership with agencies and schools will provide knowledge and skills needed to make healthy food and active lifestyle choices for Food Share eligible residents. WNEP brings into Douglas County approximately \$150,000 in federal sub-recipient grants, which fund nutrition education.





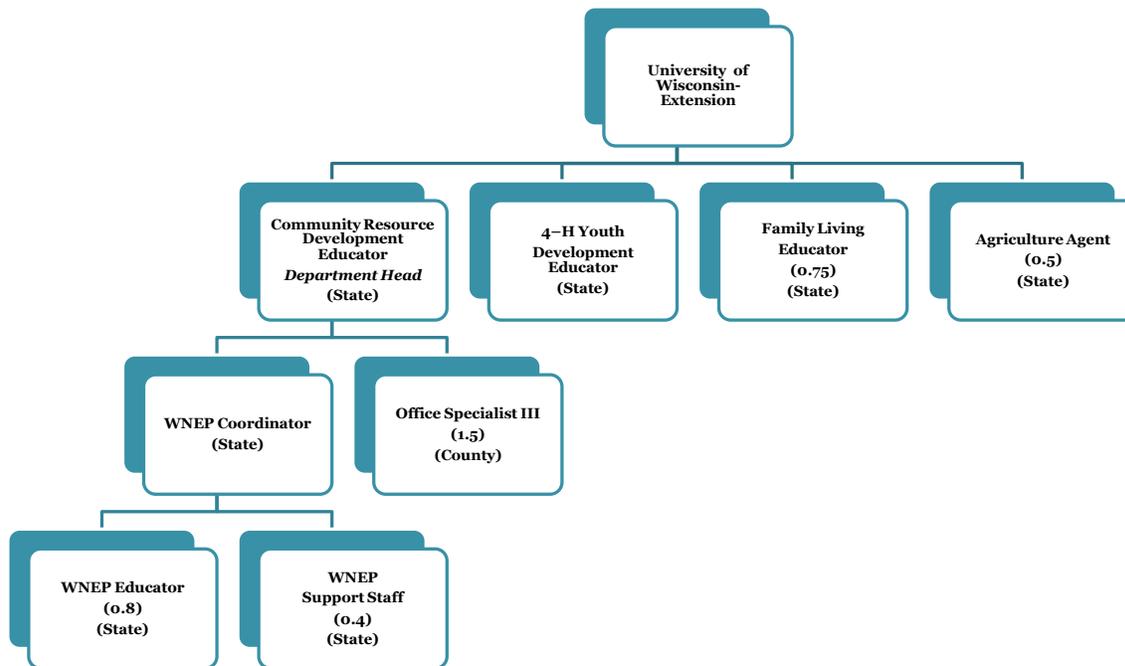
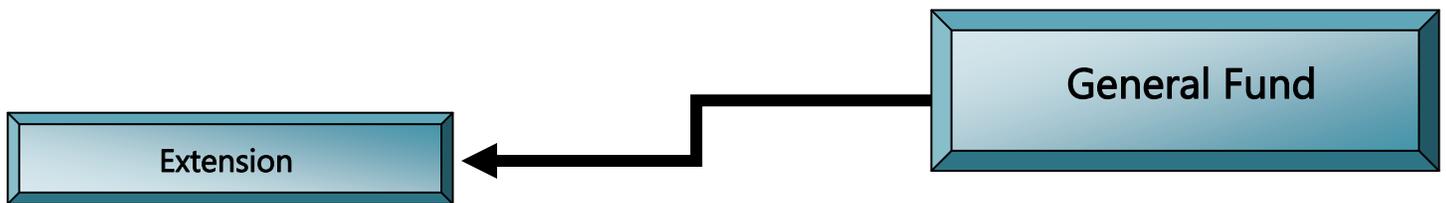
Performance Indicators

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>
4-H Community Clubs					
Number of 4-H club members	417	407	427	450	310
Number of certified 4-H club volunteers	88	92	95	95	80
Number of youth contacts	2,511	2,204	2,200	2,300	2,300
Number of adult contacts	871	889	900	900	900
Number of youth development volunteers	118	113	120	120	110
Agriculture and Horticulture Program					
Number of farm visits	40	40	65	40	35
Number of individuals attending county seminars	450	440	400	400	350
Agriculture and Horticulture contacts	400	544	600	700	700
Community Resource Development					
Strategic plans facilitation	30	12	10	4	2
Small Business Training Sessions				4	8
Community leaders trained	350	300	325	352	300
Citizens and Public Officials contacted	2,200	1,700	1,800	986	1,200
Family Living Program					
Number family education contacts	2,100	900	1,400	1,400	1,200
Number of nutrition education contacts	6,000	5,442	5,508	5,850	5,850
- Number of Adult Contacts		545	265	605	605
- Number of Youth Contacts		4,897	5,243	5,245	5,425
Home and Community Education Association	75	75	70	70	77
Strategic Plans Facilitation	3	5	2	2	0
Number of volunteers	80	95	90	75	6

* Estimated.

Additional Comments

The Extension budget includes expenditures for Extension Office administration, Community Resource Development Educator, 4-H Youth Development Educator, Family Living Educator, and Agricultural Agent. Douglas County contracts with the State of Wisconsin for the educator positions. The county is responsible for 40% of the cost and the state 60% of the cost for these positions. The Nutrition Educators and their support staff are funded by the State of Wisconsin at 100%.



Full Time Equivalents (County)

Total cost being paid by Douglas County

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Office Specialist III	1.50	1.00	1.00	1.50	1.00	1.00
Totals	1.50	1.00	1.00	1.50	1.00	1.00

Full Time Equivalents (UW-Extension)

Contracted positions-Total cost being paid 40% Douglas County and 60% State of Wisconsin.

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Community Resource Development Educator	1.00	1.00		1.00	1.00	
4-H Youth Development Educator	1.00	1.00		1.00	1.00	
Family Living Educator	0.75		1.00	0.75		1.00
Agricultural Agent	0.50		1.00	0.50		1.00
Totals	3.25	2.00	2.00	3.25	2.00	2.00

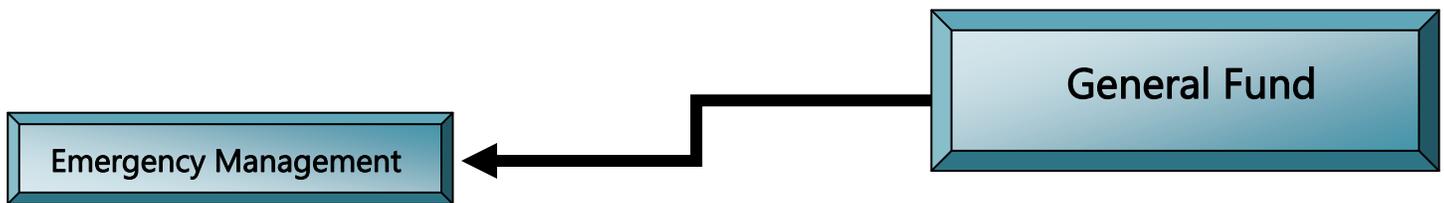


BUDGET SUMMARY BY OBJECT
Extension Office

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000
Public Charges For Services	4,267	3,900	2,367	3,795
Intergovt. Charges For Services	-	-	-	-
Miscellaneous Revenues	4,614	400	59	400
Revenues	18,880	9,300	7,425	9,195
Expenditures				
Personnel Services	44,367	67,137	43,096	66,513
Contractual Services	110,228	101,412	50,324	102,421
Supplies & Expense	23,088	28,850	14,913	28,850
Fixed Charges	524	950	643	900
Grants & Contributions	-	-	-	-
Department Allocation	5,157	4,400	2,888	4,620
Expenditures	183,364	202,749	111,863	203,304
Net Cost From Operations	\$ 164,484	\$ 193,449	\$ 104,438	\$ 194,109

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Culture, Recreation & Education				
Extension Administration	\$ 87,640	\$ 88,287	\$ 53,781	\$ 87,493
Family Living Educator	16,441	22,764	11,840	23,296
Nutrition Education Program	145	-	35	145
Resource Development Educator	32,945	39,122	20,031	40,220
4-H Youth Development Educator	30,719	35,137	18,023	35,827
4-H Faculty Assistant	1	-	-	-
Culture, Recreation & Education	167,892	185,310	103,711	186,981
Conservation and Development				
Agricultural Agent	15,472	17,439	8,153	16,323
Conservation and Development	15,472	17,439	8,153	16,323
TOTAL	\$ 183,364	\$ 202,749	\$ 111,863	\$ 203,304



Introduction

Douglas County Emergency Management incorporates four main occupations: Emergency Management, Communication Center, Building and Grounds, and Emergency Planner / Risk Manager. The above departments assist / support a variety of local, state, and federal agencies.

Mission

To utilize effective planning, training and coordination to continually develop the mitigation, preparedness, response and recovery capabilities of the County's cities, villages and townships for emergencies resulting from all hazards.

Goals/Objectives

Goal #1: Develop and get approved Emergency Management Plan of Work to meet the needs of Douglas County and the requirements of Wisconsin Emergency Management to maximize the level of grant funding to Douglas County.

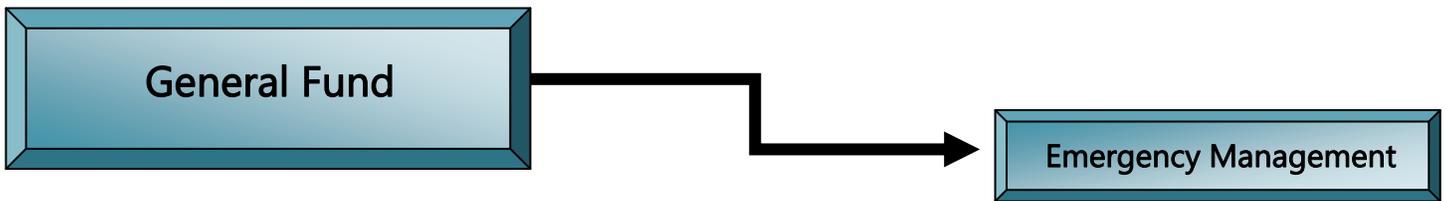
Goal #2: . Update Emergency Management Ordinances to reflect current state statute.

Goal #3: Identify container labeling needs and label chemicals accordingly to meet Global Harmonized System (GHS) standard.

Goal #4: Enhance the safety and security of the courthouse/government center complex by posting emergency procedures throughout the building by main department entrances/posting office numbers inside of office door frames should one need to shelter in place/work with IT and Administration to improve PA system and other notification means.

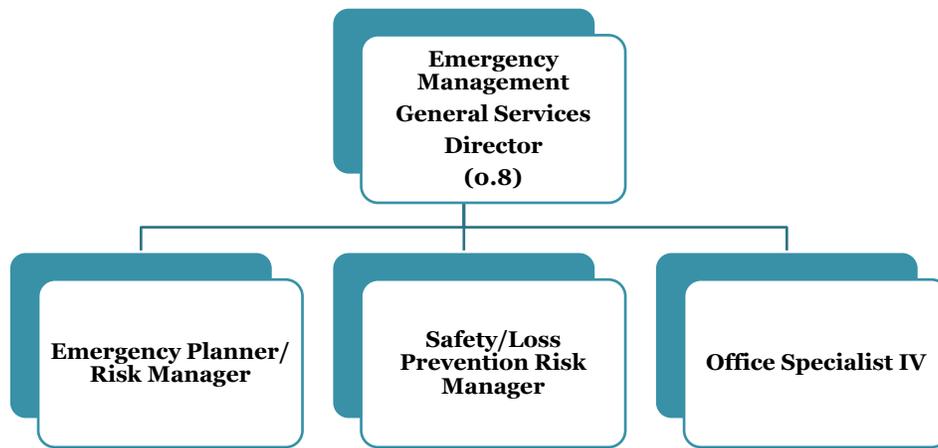
Performance Indicators

- Satisfactory completion and state acceptance of our Annual Plan of Work.
- Work with emergency service agencies to maximize the capabilities of Wisconsin Interoperability System for Communications (WISCOM).
- Attendance at various County/association meetings which have an effect on Emergency Management and response in the County.
- Participation in facility exercises and drills.
- Guide and support management during activation of Emergency Operations Center.
- Field Support of "On Scene" Command Post for Incident Command, Fire, Emergency Medical Services (EMS), Law, Search and Rescue.
- Training and outreach classes for all response agencies.
- Continued participation in regional and state organizations that benefit and promote Douglas County and its public safety providers.
- Reduce Incident Rate of accidents in the workplace by utilizing early return to work program.



Additional Comments

Emergency Management's budget includes Administration of the Emergency Management Program, Emergency Planning and Community Right to Know Act (EPCRA), Risk Management, 911 System, Traffic Safety Commission, Rural Fire and EMS Support, Civil Air Patrol, Rural Radio Towers, and Mobile Command Post, and response trailers. Capital outlay includes improvement to towers. Emergency Management is on a vehicle replacement program.



<u>Position</u>	Full Time Equivalents			2016		
	FTE	FT	PT	FTE	FT	PT
EM General Services Director*	0.80	1.00		0.80	1.00	
Emergency Planner Risk Manager	1.00	1.00		1.00	1.00	
Safety/Loss Prevention Risk Manager	1.00	1.00		1.00	1.00	
Office Specialist IV	1.00	1.00		1.00	1.00	
Totals	3.80	4.00	0.00	3.80	4.00	0.00

* The EM General Services Director works 20% of the time for Buildings & Grounds.

Emergency Management

General Fund

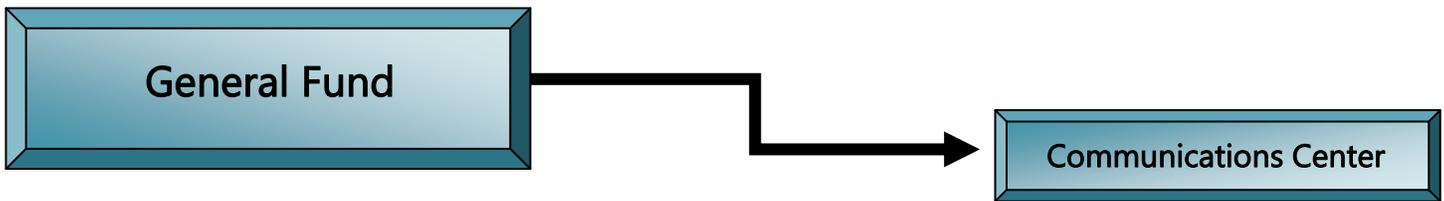
**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT**

Emergency Management

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 520,756	\$ 71,735	\$ 45,615	\$ 91,735
Intergovt. Charges For Services	38,791	26,000	-	26,000
Miscellaneous Revenues	206,177	76,500	44,386	76,500
Revenues	765,723	174,235	90,001	194,235
Expenditures				
Personnel Services	251,227	290,506	197,192	286,858
Contractual Services	666,290	147,755	140,228	157,355
Supplies & Expense	111,526	75,748	21,251	77,341
Fixed Charges	13,816	21,922	15,299	20,565
Grants & Contributions	13,119	15,000	12,052	15,000
Department Allocation	11,962	11,379	7,355	11,922
Expenditures	1,067,940	562,310	393,378	569,041
Net Cost From Operations	302,217	388,075	303,376	374,806
Capital Outlay	93,878	118,000	164,388	20,000
Net Cost With Capital Outlay	\$ 396,095	\$ 506,075	\$ 467,765	\$ 394,806

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Public Safety				
Risk Management	\$ 51,721	\$ 87,670	\$ 51,531	\$ 81,274
Communications Support	102,205	122,110	85,651	134,850
Traffic Safety Commission	-	3,150	-	-
Emer. Mgmt.-Fire Protection	12,162	13,500	13,017	15,700
First Responder Subsidy	18,000	18,000	18,000	18,000
Emergency Mgmt. Administration	249,975	239,085	159,563	237,230
Civil Air Patrol	5,000	5,000	5,000	5,000
SLIGP Implementaion Program	17,829	-	14,697	-
2013 HS Mutual Aid Radio Grant	122,712	-	-	-
2014 HS Mutual Aid Radio Grant	387,125	-	-	-
NW Regional Interoperability	27,728	-	-	-
Public Safety	994,457	488,515	347,459	492,054
Public Works				
SARA Hazardous Material	65,364	63,795	38,866	66,987
SARA Hazmat Equipment Grant	8,119	10,000	7,052	10,000
Public Works	73,483	73,795	45,918	76,987
TOTAL	\$ 1,067,940	\$ 562,310	\$ 393,378	\$ 569,041



Mission

To serve as the critical link between the citizen and responding public safety agencies while efficiently collecting and disseminating information needed to protect life, property and the environment.

Goals/Objectives

The following are goals/objectives for 2017 for the Communication Center.

- Establish a working group between agencies to update/maintain working policies.
- Establish Quality Improvement Unit.
- Increase EMD-Q staff to two (2) to create consistent feedback for dispatchers.
 Increase dispatch staff by adding a new position as Lead dispatcher if budget allows.

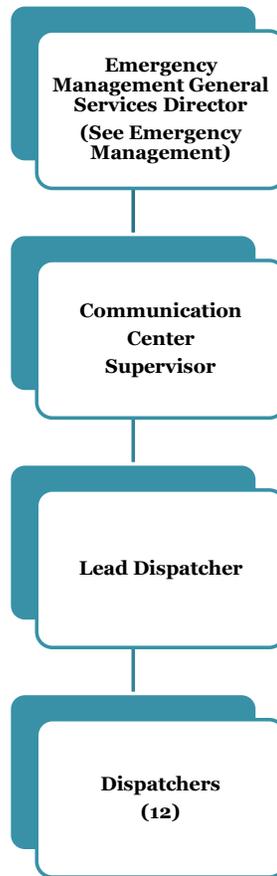
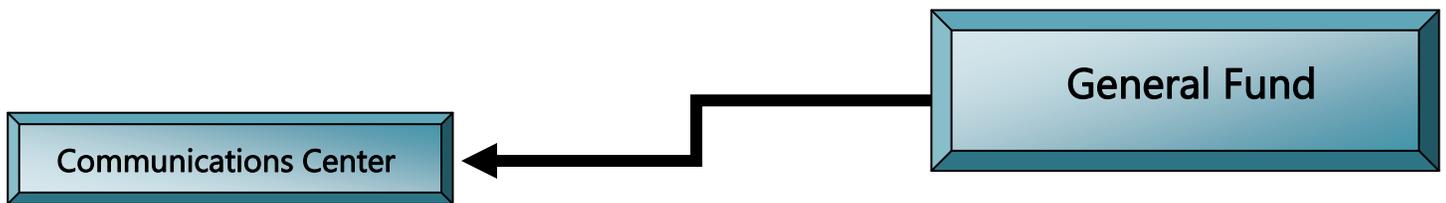
Performance and Workload Indicators

- Maintain State and Federal standards for personnel through continuing education, seminars, and on-line training.
- Attend county and city meetings applicable to the Communication Center.
- Continue public tours to educate the masses on 9-1-1 operations.

Year End and Projected Call Volumes

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>
911 Land Line	9,039	16,696	15,246	17,000	17,000
911 Cell Line	28,581	30,031	27,998	31,000	31,000
Admin	41,856	34,678	36,334	36,000	40,000
Abandoned	2,430	2,620	1,140	1,200	1,200
Calls for Service	32,075	35,148	33,080	35,000	35,000

**Estimated.*



Full Time Equivalents

Position	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Communications Center Supervisor	1.00	1.00		1.00	1.00	
Lead Dispatcher*	1.00	1.00				
Dispatcher	12.00	12.00		12.00	12.00	
Totals	14.00	14.00	0.00	13.00	13.00	0.00

* Lead Dispatcher position approved but not funded.

General Fund



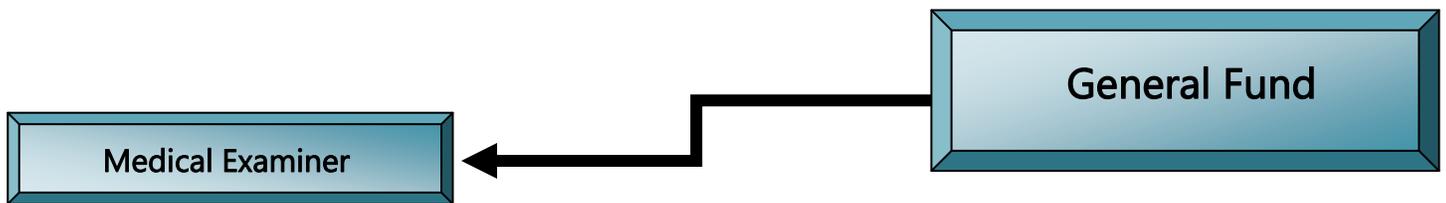
Communication Center

**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Communications Center**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	19,675	10,000	552	20,000
Revenues	19,675	10,000	552	20,000
Expenditures				
Personnel Services	749,810	843,254	550,680	884,768
Contractual Services	103,409	112,200	35,739	114,900
Supplies & Expense	31,652	33,437	17,630	30,000
Fixed Charges	3,419	5,700	3,080	5,700
Grants & Contributions	-	-	-	-
Department Allocation	32,193	32,000	20,515	32,500
Expenditures	920,483	1,026,591	627,644	1,067,868
Net Cost From Operations	900,807	1,016,591	627,093	1,047,868
Capital Outlay	-	-	-	-
Net Cost With Capital Outlay	\$ 900,807	\$ 1,016,591	\$ 627,093	\$ 1,047,868

OPERATING EXPENDITURES BY ACTIVITY

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Public Safety				
Communication Center	\$ 920,483	\$ 1,026,591	\$ 627,644	\$ 1,067,868



Mission

The Medical Examiner's Office provides services to the citizens of Douglas County in accordance with state statutes. The Medical Examiner (ME) is responsible for the administration of the department, establishing policies, budget, and overseeing four deputies. The Medical Examiner also develops guidelines for reporting and investigating deaths in Douglas County, and makes decisions in regard to the need for autopsies, toxicology, and other testing.

Goals/Objectives

The Medical Examiner's goals include:

- Goal 1:** Continue the computerization of Medical Examiners case records.
- Goal 2:** Establish regional training and pacts.
- Goal 3:** Work on upgraded national certification for Medical Examiner and deputies.
- Goal 4:** Additional computerization of Case File Records, to enhance the preservation and ability to find and use the records.

Performance Indicators

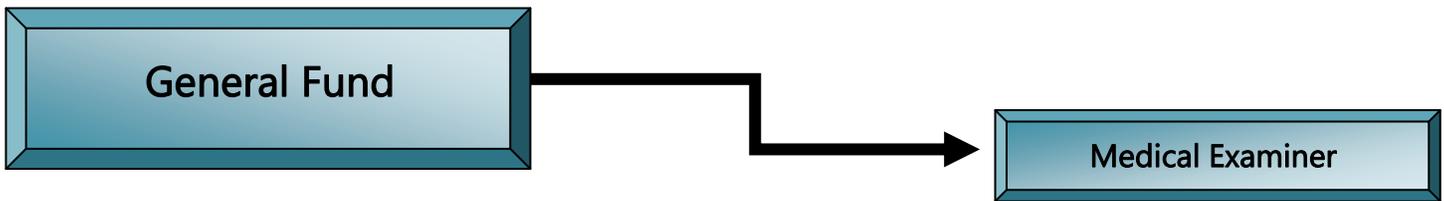
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>	<u>2017**</u>
Investigations	206	231	201	129	225
Cremations	217	214	231	134	225
Autopsies	22	20	19	9	20

* Through 07/21/2016

** Estimated.

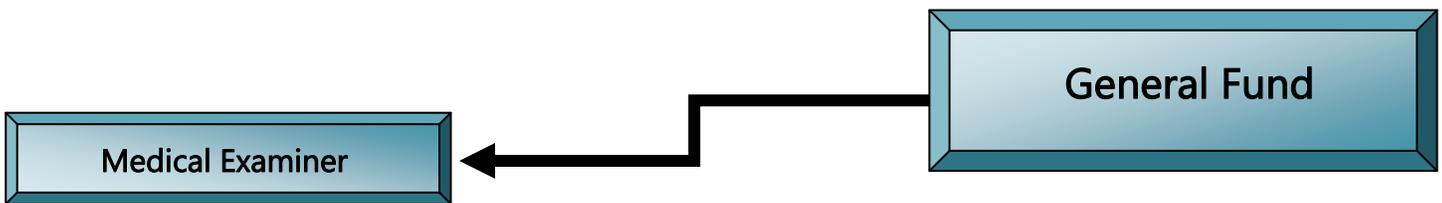
Additional Comments

The Medical Examiner is a part-time County employee. The Office contracts autopsies with Midwest Medical Examiner's Office (Anoka County, Minnesota). The Medical Examiner is on a vehicle replacement program.



**Medical
Examiner
(0.59)**

Full Time Equivalents						
<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Medical Examiner	0.59		1.00	0.59		1.00
Totals	0.59	0.00	1.00	0.59	0.00	1.00

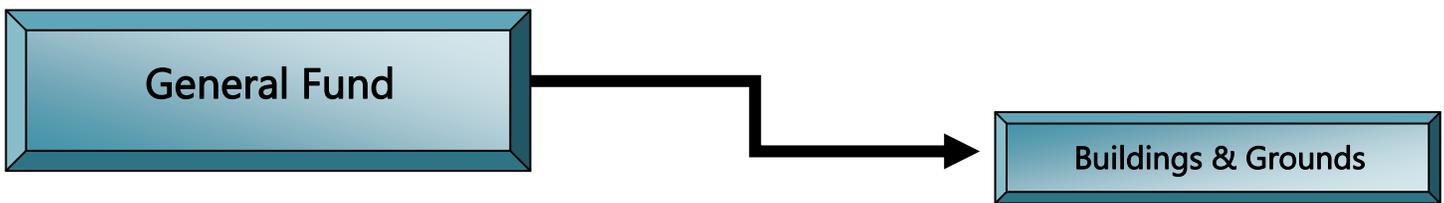


**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Medical Examiner**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Public Charges For Services	\$ 23,650	\$ 28,050	\$ 21,870	\$ 28,050
Miscellaneous Revenues	20	-	15	20
Revenues	23,670	28,050	21,885	28,070
Expenditures				
Personnel Services	34,425	35,222	26,041	35,935
Contractual Services	70,331	71,500	51,372	71,500
Supplies & Expense	12,525	19,120	4,992	16,070
Fixed Charges	975	1,320	1,020	1,320
Grants & Contributions	-	1,000	-	1,000
Department Allocation	2,224	1,250	820	1,315
Expenditures	120,479	129,412	84,245	127,140
Net Cost From Operations	96,809	101,362	62,360	99,070
Capital Outlay	-	4,500	-	-
Net Cost With Capital Outlay	\$ 96,809	\$ 105,862	\$ 62,360	\$ 99,070

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
Medical Examiner	\$ 120,479	\$ 129,412	\$ 84,245	\$ 127,140



Introduction

Douglas County Buildings and Grounds staff serve two buildings (Douglas County Government Center & Douglas County Courthouse) consisting of approximately 225,000 square feet of space.

Mission

General Services exists to ensure a clean, well-maintained, efficient, safe, environment for Douglas County operations; provide technical advice and counsel to the County Administrator relating to facility and operational needs; assume a leadership role in the planning, design, construction, administration and management of future facilities and their needs.

Goals/Objectives

Goal 1: Perform parking lot study and determine costs to develop more usable space for automobile parking/enhance safety for foot travel into the building within the Government Center Parking Lot.

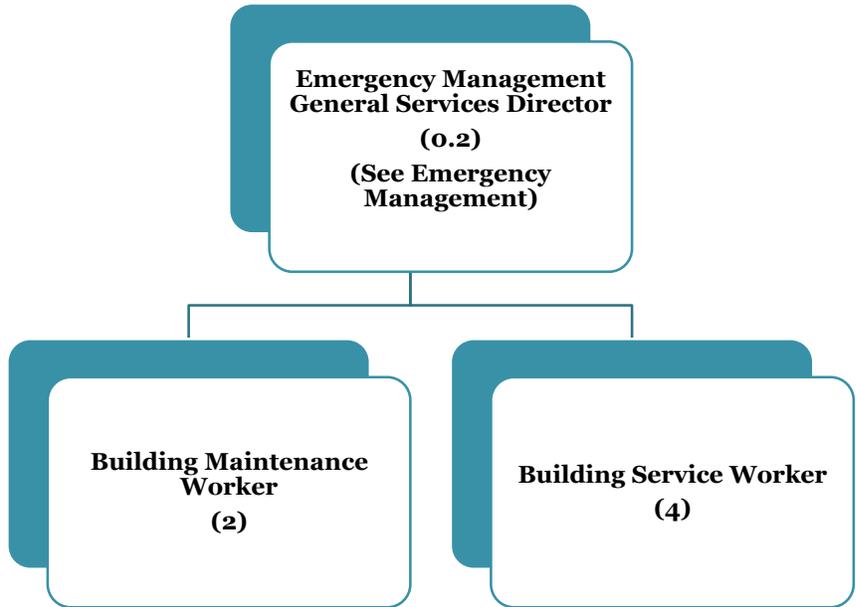
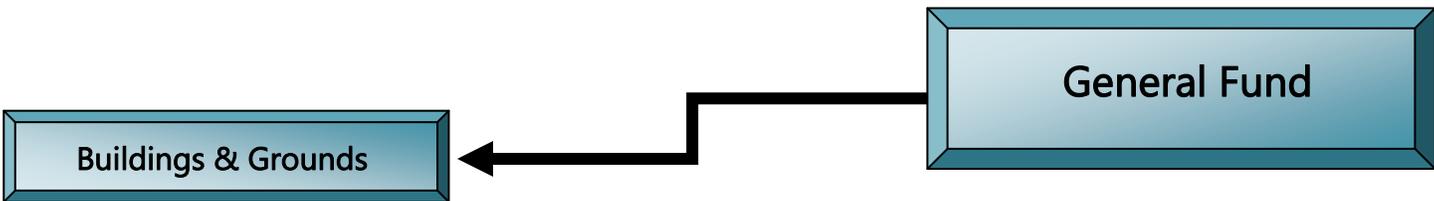
Goal 2: Perform elevator upgrade to one of the units within the jail to ensure unit continues to operate as intended while minimizing elevator down time and expensive repairs due to elevator failure.

Goal 3: Establish rooftop railing/fall protection needs for the Government Center and Courthouse that meet OSHA Safety Compliance.

Goal 4: Upgrade needed Uninterruptible Power Supply (UPS) Battery backup units in conjunction with Information Services.

Performance Indicators

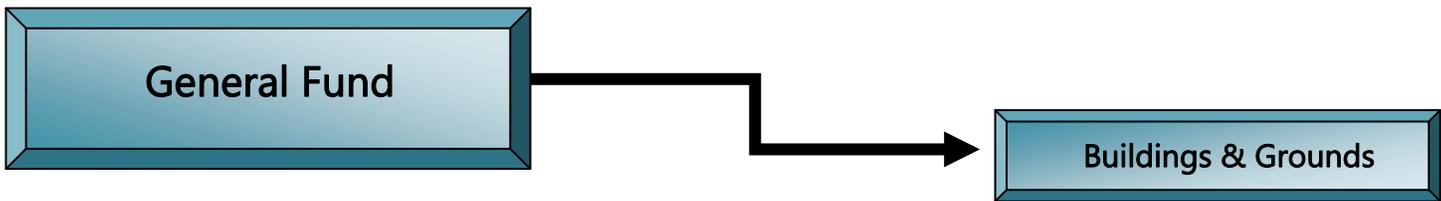
- Compliance with local, state and federal regulations and codes.
- Efficient operation of the facility while complying with budget limitations.
- Stabilizing or reducing energy usage based on annual degree days.
- Minimization of unexpected systems failures.
- Provide a clean well maintained work environment for staff and visitors.
- Complete projects on time and on budget.



Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
EM General Services Director*	0.20			0.20		
Building Maintenance Worker	2.00	2.00		2.00	2.00	
Building Service Worker	4.00	4.00		4.00	4.00	
Totals	6.20	6.00	0.00	6.20	6.00	0.00

* The EM General Services Director works 80% of the time for Emergency Management.

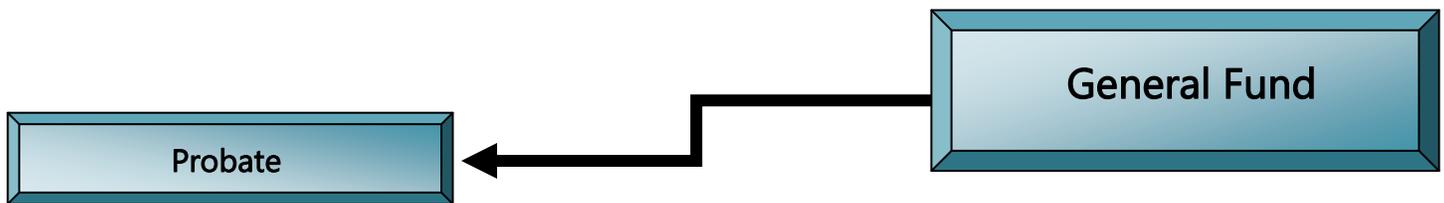


**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Buildings and Grounds**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovt. Charges For Services	\$ 5,983	\$ 5,000	\$ -	\$ 5,000
Miscellaneous Revenues	316,518	306,600	188,464	310,100
Revenues	322,501	311,600	188,464	315,100
Expenditures				
Personnel Services	363,114	382,243	260,243	387,542
Contractual Services	732,105	760,500	472,930	763,000
Supplies & Expense	53,802	61,130	25,731	58,130
Fixed Charges	49,732	62,000	61,294	65,400
Department Allocation	(649,479)	(675,941)	(466,599)	(675,491)
Expenditures	549,274	589,932	353,600	598,581
Net Cost From Operations	\$ 226,773	\$ 278,332	\$ 165,136	\$ 283,481

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
Building-Courthouse	\$ 358,915	\$ 406,460	\$ 223,477	\$ 411,481
Building-Government Center	190,359	183,472	130,123	187,100
General Government	\$ 549,274	\$ 589,932	\$ 353,600	\$ 598,581



Mission

The mission of the Douglas County Register in Probate is to provide clerical, record keeping, accounting and administrative services to the Court system in the area of probate and all juvenile case filings, following the Wisconsin Statutes and policies set by the Circuit Judge. This office is run in a high quality manner; showing compassion, confidentiality and understanding to all served.

The majority of the cases filed with the Register in Probate is confidential and are not open to the public. Confidential case types include:

- Guardianships (both for the Incompetent and Minors)
- Protective Placements
- Conservatorships
- Mental Health Commitments (both Adult & Juvenile)
- Alcohol Commitments (both Adult & Juvenile)
- Drug Commitments (both Adult & Juvenile)

Juvenile case types, including:

- Children in Need of Protection or Services (CHIPS), which are child abuse and neglect cases
- Juvenile Guardianships (CHIPS Guardianships)
- Juvenile In Need of Protection or Services (JIPS), which are delinquency cases involving a minor under 17
- Forfeitures (Including Truancy, Traffic violations for anyone under age 16, and any other non-criminal violation, such as Possession of Tobacco by a Minor, for anyone under age 17)
- Adoptions
- Termination of Parental Rights cases
- Restraining Orders/Injunctions against Juveniles

The following case types are filed with the Register in Probate and are considered open public record:

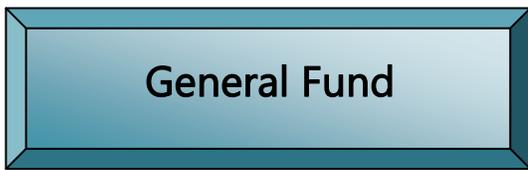
- Informal Probate
- Formal Probate
- Special Administration
- Summary Assignment/Summary Settlement
- Ancillary Proceedings
- Wills for Safekeeping (Wills are sealed until the maker passes away)
- Will Filed – No Probate

Goals

- Goal 1:** To provide accurate information to the public upon request in a professional and timely manner.
- Goal 2:** To gain a more thorough knowledge of the law with respect to timelines which the Court and the Register in Probate & Juvenile Clerk must follow.
- Goal 3:** To ensure that Statutory procedures and timelines are being substantially complied with in all case filings, with special emphasis on Juvenile cases.

Additional Comments

Probate receives revenue from the State for reimbursement of guardian ad litem fees and from the public for miscellaneous other fees.



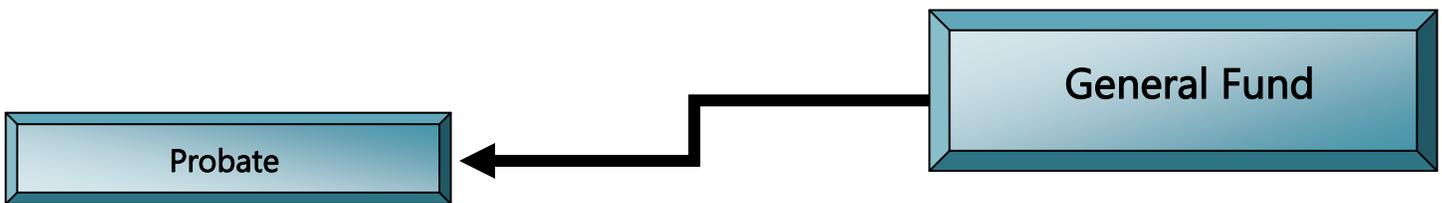
Performance Indicators

Cases	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Adoptions	10	2	10	10	10
Guardianships	340	309	325	351	354
Temporary Guardianship	-	-	10	3	8
Protective Placements	113	90	58	80	86
Conservatorship	-	-	-	-	0
Protective Services	13	17	15	14	14
Protective Placement on Existing Guardianship	12	37	38	10	11
Probate Matters-(New Filings)	98	94	94	86	102
Trusts (statutes do not require review eff. April 2014)	23	25	25	-	-
Wills Filed	-	-	10	5	11
Open Probate Matters	127	86	105	90	97
Mental Commitments	32	45	47	36	45
Juvenile Cases					
Delinquency new filings	81	90	89	96	72
Delinquencies	87	119	136	158	187
CHIPS (Child in need of protection or services)	28	26	51	48	60
CHIPS (Guardianship)	-	-	2	16	7
Juvenile Ordinances			280	304	256
Injunction			1		
TPR (Termination of parental rights)	15	18	16	27	12
Minor Guardianships	<u>0</u>	<u>63</u>	<u>65</u>	<u>53</u>	<u>44</u>
	<u>973</u>	<u>1021</u>	<u>1377</u>	<u>1387</u>	<u>1376</u>



Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Register in Probate	1.00	1.00		1.00	1.00	
Deputy Register in Probate	1.00	1.00		1.00	1.00	
Totals	2.00	2.00	0.00	2.00	2.00	0.00

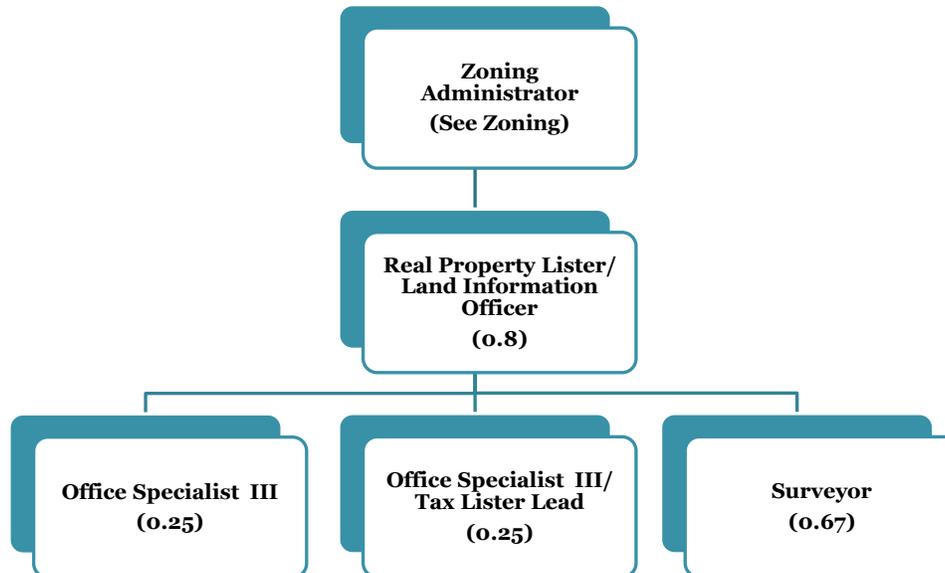
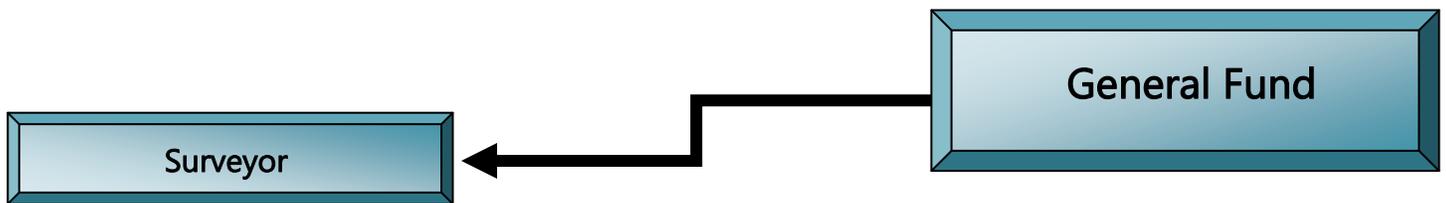


**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Probate**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 39,756	\$ 35,000	\$ 44,483	\$ 40,000
Public Charges For Services	25,544	22,000	18,352	22,000
Revenues	65,300	57,000	62,835	62,000
Expenditures				
Personnel Services	105,276	106,859	75,191	110,958
Contractual Services	45,810	41,200	25,699	41,200
Supplies & Expense	6,597	8,650	4,746	8,650
Fixed Charges	431	750	489	750
Department Allocation	3,445	3,150	2,068	3,150
Expenditures	161,560	160,609	108,194	164,708
Net Cost From Operations	\$ 96,260	\$ 103,609	\$ 45,360	\$ 102,708

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
Probate & Juvenile Clerk	\$ 161,560	\$ 160,609	\$ 108,194	\$ 164,708



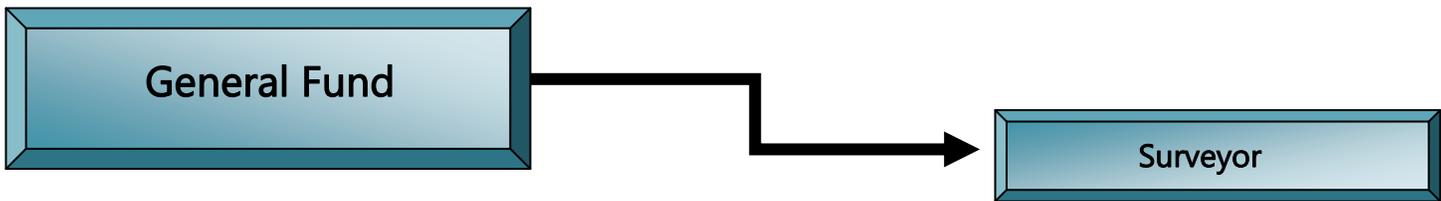
Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Real Property Lister/Land Information Officer*	0.80	1.00				
Real Property Lister				1.00	1.00	
Surveyor**	0.67	1.00		0.67	1.00	
Office Specialist III/Tax Lister Lead**	0.25	0.00				
Office Specialist III***	0.25	0.00		0.50	0.00	
Totals	1.97	2.00	0.00	2.17	2.00	0.00

* Real Property Lister/Land Information Officer works 20% for Land Records.

** Surveyor works 33% for Land Records.

***Office Specialist III/Tax Lead Lister and Office Specialist III each work 75% time for Zoning.



**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Surveyor**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Licenses & Permits	\$ 1,650	\$ 1,760	\$ 1,760	\$ 1,760
Public Charges For Services	236	300	162	300
Intergovt. Charges For Services	30,032	31,058	-	27,970
Other Financing Sources	40,066	47,951	-	45,100
Revenues	71,984	81,069	1,922	75,130
Expenditures				
Personnel Services	167,529	173,694	101,581	201,177
Contractual Services	12,587	50,070	5,457	20,070
Supplies & Expense	7,205	12,355	3,281	12,355
Fixed Charges	1,089	1,600	1,392	1,600
Department Allocation	5,804	5,800	3,807	6,090
Expenditures	194,214	243,519	115,518	241,292
Net Cost From Operations	122,230	162,450	113,596	166,162
Capital Outlay	-	6,000	-	-
Net Cost With Capital Outlay	\$ 122,230	\$ 168,450	\$ 113,596	\$ 166,162

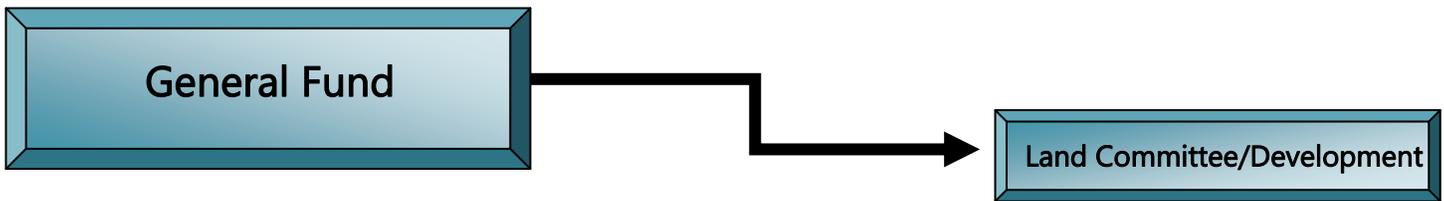
OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
Surveyor	\$ 108,103	\$ 151,756	\$ 54,963	\$ 121,871
Assessment of Property	\$ 771	\$ 2,425	\$ 383	\$ 2,425
Tax Lister-Real Estate	\$ 84,740	\$ 89,338	\$ 60,172	\$ 116,996
Re-Monumentation	600	-	-	-
General Government	\$ 194,214	\$ 243,519	\$ 115,518	\$ 241,292

Land & Development

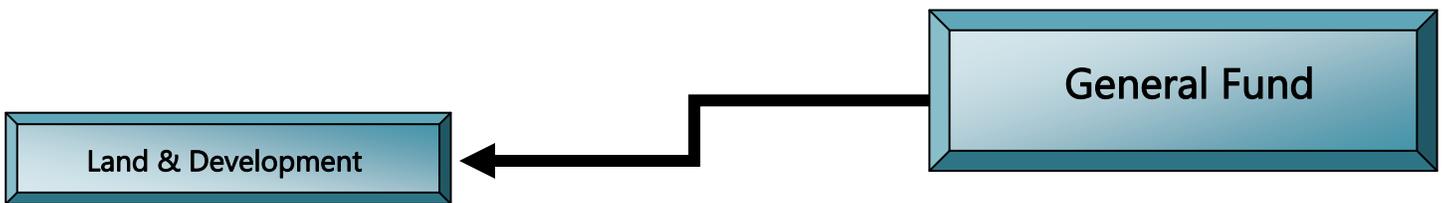
General Fund





**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Land and Development**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Public Charges For Services	12,615	2,000	10,903	1,500
Miscellaneous Revenues	254,369	195,469	115,932	137,497
Other Financing Sources	(17,500)	(17,500)	-	(10,000)
Revenues	249,484	179,969	126,836	128,997
Expenditures				
Personnel Services	37,841	38,500	28,991	50,000
Contractual Services	50,558	39,785	13,318	31,500
Supplies & Expense	14,809	23,700	7,693	23,700
Fixed Charges	76,787	64,100	22,186	54,100
Grants & Contributions	(213,290)	213,750	150,527	151,500
Department Allocation	1,183	2,000	589	4,000
Expenditures	(32,112)	381,835	223,305	314,800
Net Cost From Operations	\$ (281,596)	\$ 201,866	\$ 96,469	185,803
Fund Balance Adjustment				(185,803)
Tax Levy				\$ -



**DOUGLAS COUNTY, WISCONSIN
OPERATING EXPENDITURES BY ACTIVITY
Land and Development**

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
Property Management-Land	\$ (251,221)	\$ 137,085	\$ 53,809	\$ 135,300
General Government	(251,221)	137,085	53,809	135,300
Health and Human Services				
Humane Society of DC	5,200	-	-	-
Animal Shelter	90,000	40,000	40,000	40,000
Health and Human Services	95,200	40,000	40,000	40,000
Culture, Recreation & Education				
Douglas County Historical Society	8,000	10,000	10,000	7,500
Dragon Boats	2,000	2,000	2,000	1,000
Fairgrounds Surcharge	-	-	-	-
Head of the Lakes Fair Improvements	401	-	244	-
Head of the Lakes Fair	26,575	31,000	16,125	28,000
4-H Fair	20,000	20,000	-	20,000
Culture, Recreation & Education	56,976	63,000	28,368	56,500
Conservation and Development				
City-County Development Association	-	-	50,000	40,000
Economic Development - County	18,933	100,000	9,377	10,000
Convention & Visitor's Bureau	25,000	35,000	30,000	25,000
Better City Superior	5,000	-	10,000	-
Land Conservation Reserve	1,500	1,750	1,750	-
Housing Assessment	8,500	-	-	-
Special Projects	-	5,000	-	3,000
SBC	-	-	-	-
Lucius Wood Performing Arts	8,000	-	-	5,000
Conservation and Development	66,933	141,750	101,127	83,000
TOTAL	\$ (32,112)	\$ 381,835	\$ 223,305	\$ 314,800

General Fund



Non-Departmental



Non-Departmental

General Fund

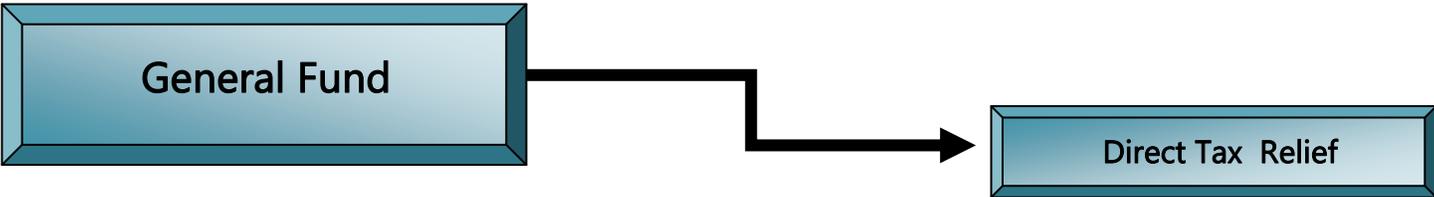


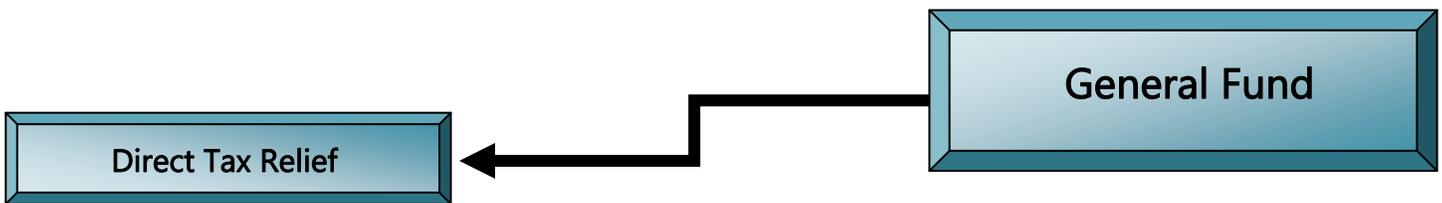
BUDGET SUMMARY BY OBJECT
Non-Departmental

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Taxes	\$ 229,418	\$ 100,000	\$ 100,999	\$ 100,000
Intergovernmental Revenues	1,582,605	-	451,548	-
Miscellaneous Revenues	155,642	-	3,520	-
Other Financing Sources	(466,879)	(1,017,660)	(1,340,000)	(180,000)
Revenues	1,500,786	(917,660)	(783,933)	(80,000)
Expenditures				
Personnel Services	88,584	66,000	3,012	66,000
Contractual Services	1,906,795	-	473,790	-
Supplies & Expense	3,876	-	53	-
Fixed Charges	-	283,155	-	213,547
Grants & Contributions	529,489	558,309	437,309	427,482
Department Allocation	(637,803)	(699,910)	(466,673)	(814,354)
Expenditures	1,890,941	207,554	447,490	(107,325)
Net Cost From Operations	\$ 390,155	\$ 1,125,214	\$ 1,231,424	\$ (27,325)
Fund Balance Adjustment				
Tax Levy				

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
Non-Departmental/Contingency	\$ (144,872)	\$ (229,755)	\$ (467,248)	\$ (534,807)
Public Safety				
Fire Suppression Costs	-	-	-	-
Public Safety	-	-	-	-
Culture, Recreation & Education				
Northern Waters Library Service	40,317	40,317	40,317	40,720
Libraries	348,308	361,613	361,613	351,978
Culture, Recreation & Education	388,625	401,930	401,930	392,698
Conservation and Development				
CDBG-Germann Fire	-	-	-	-
CDBG-Funding	1,611,808	-	477,429	-
Regional Planning Commissions	35,379	35,379	35,379	34,784
CDBG-Parkland	-	-	-	-
Non-Departmental	1,647,187	35,379	512,808	34,784
TOTAL	\$ 1,890,941	\$ 207,554	\$ 447,490	\$ (107,325)





**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Direct Tax Relief**

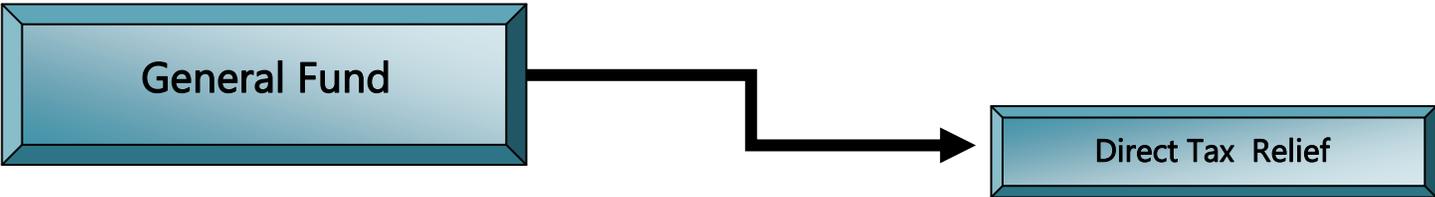
	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Taxes	\$ 5,128,902	\$ 5,071,098	\$ 2,939,356	\$ 4,335,000
Intergovernmental Revenues	2,223,735	2,216,181	356,932	2,216,181
Miscellaneous Revenues	137,841	100,000	113,117	100,000
Other Financing Sources	758,000	858,000	429,000	2,040,646
Revenues	\$ 8,248,478	\$ 8,245,279	\$ 3,838,405	\$ 8,691,827

Additional Comments

Sales tax revenue is trending down for 2016 and the 2017 budget reflects that trend. Budgeted sales tax revenue has been decreased by \$600,000.

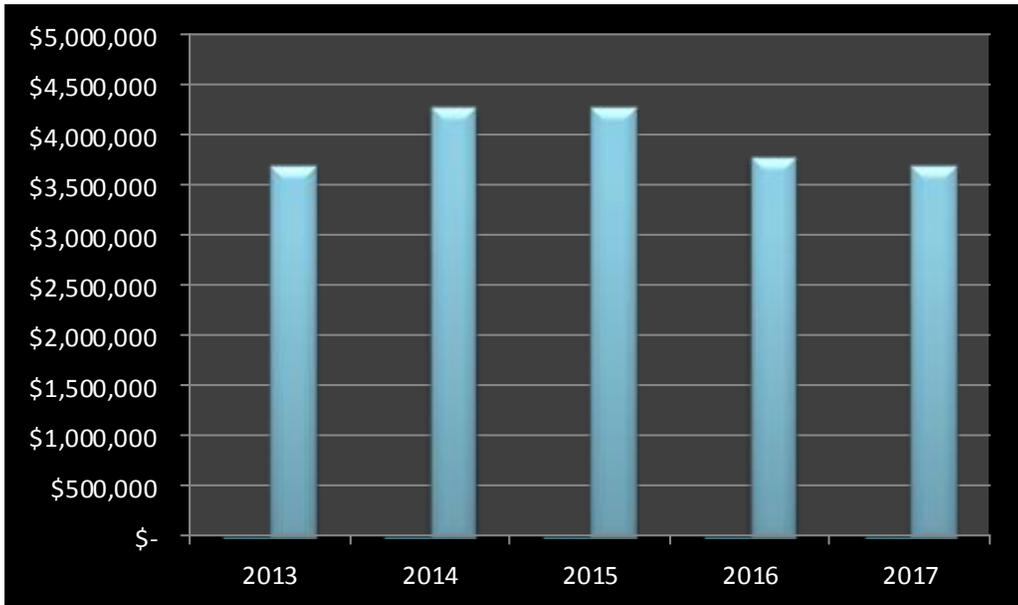
** see page 160 for County Sales Tax*

** see page 161 for State Shared Revenue*



**DOUGLAS COUNTY, WISCONSIN
COUNTY SALES TAX**

	2013	2014	2015	2016	2017
	Actual	Actual	Actual	Estimate	Budget
January	\$ 308,512	\$ 337,200	\$ 387,084	\$ 351,503	\$ 308,333
February	244,423	274,668	365,661	260,744	308,333
March	230,005	295,065	234,264	247,080	308,333
April	336,410	277,190	332,956	334,815	308,333
May	243,684	356,049	375,025	247,904	308,333
June	328,750	294,317	455,328	324,218	308,333
July	359,500	428,611	383,532	359,075	308,333
August	294,131	439,679	372,416	324,676	308,333
September	364,644	364,972	338,061	335,990	308,333
October	381,606	434,793	429,305	339,914	308,333
November	263,963	357,168	275,776	333,527	308,333
December	337,199	426,738	337,626	336,477	308,333
Total	\$ 3,692,827	\$ 4,286,451	\$ 4,287,033	\$ 3,795,921	\$ 3,700,000



“County Sales Tax” is the amount distributed to the county after deducting the retailer’s discount, which compensates retailers for collecting and timely remitting of the taxes, and the state administrative fee of 1.75%.

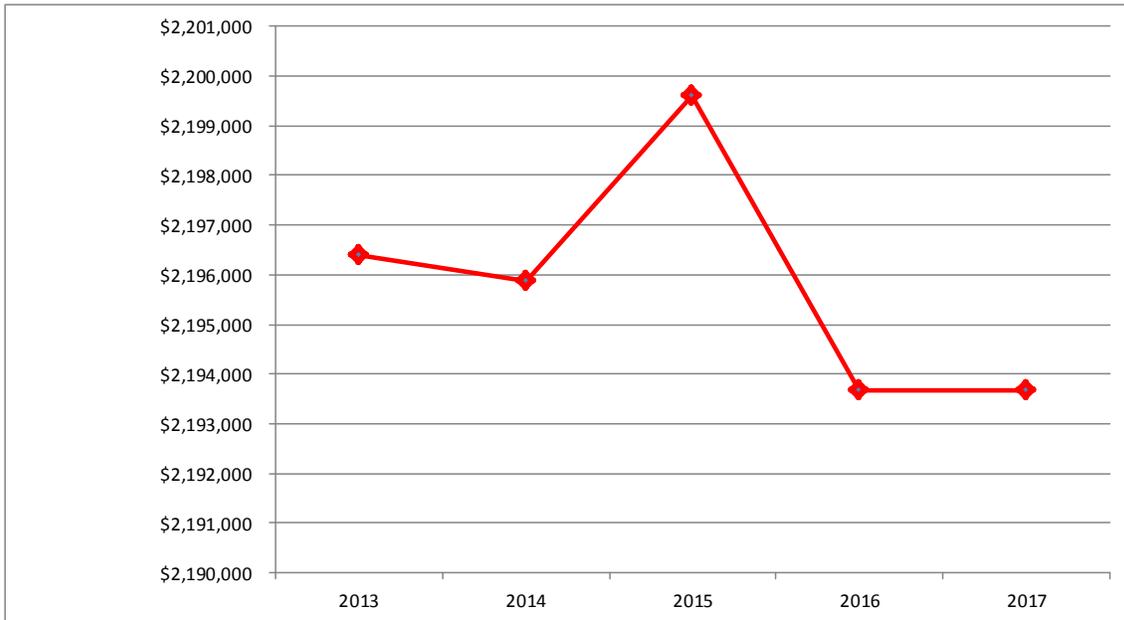
The 1999, State of Wisconsin Act 9 increased the state administrative fee from 1.50% to 1.75% of collections. The county sales tax is used to reduce the County tax levy.

Direct Tax Relief

General Fund

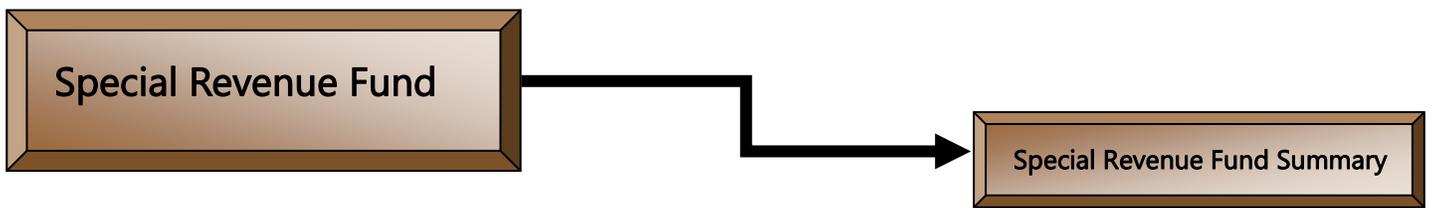
DOUGLAS COUNTY, WISCONSIN
State Shared Revenue

Shared Revenues	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<u>PAYMENT</u>					
July Distribution 15%	\$ 329,141	\$ 329,063	\$ 329,929	\$ 329,052	\$ 329,052
November Distribution 85%	1,866,725	1,871,739	1,869,680	1,864,629	1,864,629
	\$2,196,403	\$2,195,866	\$2,199,609	\$2,193,681	\$2,193,681
Increase (Decrease) in Amount	\$ (373,597)	\$ (537)	\$ 3,743	\$ (5,928)	\$ -
Percentage Increase (Decrease)	-14.54%	-0.02%	0.17%	-0.27%	0.00%



The state shared revenue program provides no-strings-attached aid to municipalities and counties. Payment amounts are based on several factors.

Payment estimates are provided by September 15 of the year preceding payment. Of this amount, 15% is distributed on the fourth Monday in July and the remaining 85% is distributed on the third Monday in November.



Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Special Revenue Funds receive financial support from a number of sources including: property taxes; federal, state and local grants; and fees for services.

Essentially the same accounting is used for the general fund and special revenue funds. Both utilize a flow of financial resources measurement focus and the modified accrual basis of accounting.

HEALTH AND HUMAN SERVICES

Promotes the health, safety and well-being of individuals and families by providing a coordinated continuum of services for eligible county residents. This goal is accomplished by valuing service, social justice, the dignity and worth of the people we serve, the importance of human relationships and the integrity and competence of our staff.

We operate in compliance with the equal opportunities policies and standards of the Wisconsin Department of Health Services, Wisconsin Department of Children and Families, Wisconsin Department of Corrections and the Wisconsin Department of Administration and all applicable state and federal statutes and regulations relating to nondiscrimination in employment and services delivery.

Persons seeking or receiving services will NOT be excluded from participation, denied benefits or otherwise be subject to discrimination in any manner on the basis of race, color, national origin, sex, religion, age or disability.

CHILD SUPPORT

Identifies and locates parents who have left their dependents and attempts to obtain child support from them. It is also responsible for establishing paternity and collecting child support from non-custodial parents.

AGING SERVICES (SENIOR CONNECTIONS)

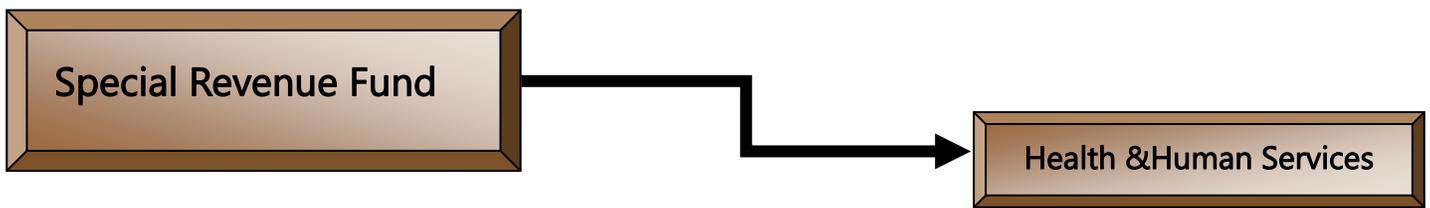
Accounts for resources used to support programs of the County's senior citizens. This fund is primarily responsible for Federal and State programs for elderly assistance.

Special Revenue Fund Summary

Special Revenue Fund

**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Special Revenue Funds**

Account Description	2014 Actual Amount	2015 Actual Amount	2016 Budget Amount	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 8,166,205	\$ 7,758,187	\$ 8,035,746	\$ 8,200,750
Licenses & Permits	143,400	153,310	145,162	141,000
Fines Forfeits & Penalties	44,931	41,017	60,000	50,000
Public Charges For Services	293,199	191,237	177,500	187,200
Intergovt. Charges For Services	883,471	878,213	821,000	824,000
Miscellaneous Revenues	566	822	-	-
Other Financing Sources	(582,612)	-	-	-
Revenues	8,949,161	9,022,785	9,239,408	9,402,950
Expenditures				
Personnel Services	5,331,832	5,155,696	5,271,291	5,300,237
Contractual Services	6,361,644	6,578,171	6,906,333	6,969,246
Supplies & Expense	238,856	230,996	269,485	235,750
Fixed Charges	618,109	699,369	781,284	874,874
Grants & Contributions	37,643	37,429	39,000	40,477
Department Allocation	318,828	329,187	334,500	343,546
Expenditures	12,906,912	13,030,847	13,601,893	13,764,130
Net Cost From Operations	3,957,751	4,008,062	4,362,485	4,361,180
Capital Outlay	31,306	12,844	-	-
Net Cost With Capital Outlay	3,989,056	4,020,906	4,362,485	4,361,180
Fund Balance Adjustment	(327,961)	(309,811)	(337,169)	-
Tax Levy	\$ 3,661,095	\$ 3,711,095	\$ 4,025,316	\$ 4,361,180



Introduction

The Douglas County Department of Health and Human Services is dedicated to promoting the health, safety and well-being of individuals and families by providing a coordinated continuum of services for eligible county residents. These services are provided through the following programs: Aging and Disability Resource Center, Economic Support Services, Youth and Family Services, Intake and Assessment, Alcohol and Other Drug Abuse, Mental Health, Public Health and Environmental Health.

Mission/Core Values

To promote the health, safety, and well-being of individuals and families.

- We value service.
- We value social justice.
- We value the dignity and worth of the person.
- We value the importance of human relationships.
- We value integrity and competence.

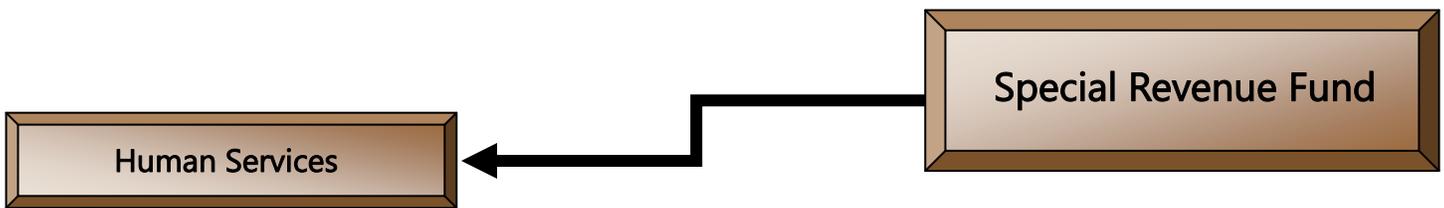
Goals/Objectives

The following are broad agency goals for 2017 for Health and Human Services that support the planning and goal setting for all program areas.

Goal #1: Continue to provide an efficient and coordinated response in the event of a natural disaster, or countywide emergency.

Goal #2: Raise community awareness on the purpose of health and human services by implementing the Department marketing plan developed in 2016.

Goal #3: Continue to foster management team leadership abilities of effective leadership of operations by following an organized plan of actions, inclusive of evidence based outcomes.



DIVISION: Aging and Disability Resource Center (ADRC)

SERVICE DESCRIPTION:

The Aging and Disability Resource Centers (ADRCs) offer the general public a point of entry for information and assistance on issues affecting older people and people with disabilities regardless of their income. The core purpose of the ADRC is to provide **Information and Assistance (I&A)**. I&A Specialists in the ADRC provide knowledge about services, programs, and solutions for disability and long-term care matters such as living arrangements, health, adult protective services, employment, home maintenance, nutrition, Social Security, and other programs.

The service provision of **Long-Term Care Options Counseling** is an extension of the information and assistance process. Options counseling is focused on consumer education and is often provided when an individual is planning for or currently experiencing a life change. These life changes may include surviving a traumatic event such as a car accident, a medical event such as a stroke, or the transition from school-based services to programs for adults with disabilities. Options counseling is a decision-support process whereby consumers are assisted to evaluate and weigh their long-term care service options such as evaluating housing options, sorting through home care and personal care options, moving or staying in their current residence. Time is taken to fully understand each individual’s strengths and preferences, as well as needs.

There are many ways that someone can stay healthy and avoid injury even if a person is getting older or living with a disability. The ADRC can make connections that will support the best possible **Health and Wellness**.

Benefits Counseling Specialists can provide accurate and current information about private and government benefits and programs. Benefit Specialists can cut the “red tape” when people run into problems with Medicare, Social Security, and other benefits.

The ADRC staff makes **Vital Connections** for adults at risk of abuse, neglect, self-neglect, or at risk of losing their housing or utilities. The ADRC is there to help connect people with someone who will respond to urgent situations.

ADRCs are the entry point for **Help Paying for Long-Term Care** programs. The ADRC staff assesses the level of need for services, ensures eligibility, provides information, and assists with enrollment into either the managed care organization or the self-directed services option for long-term care.

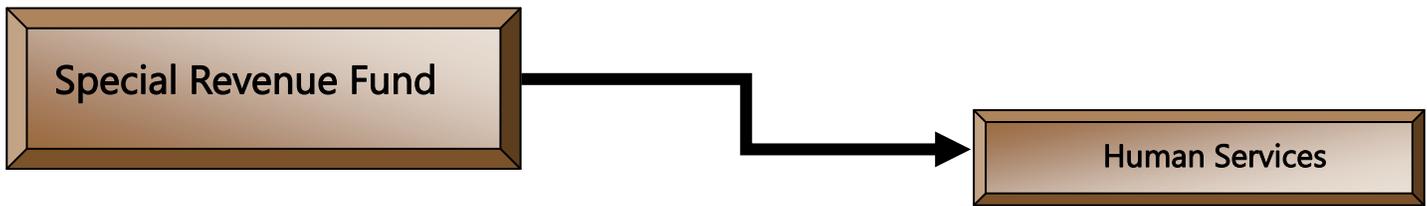
PERFORMANCE OUTCOMES:

Targets: Year 2017

- To provide community education and raise awareness about the ADRC. ADRC staff will participate in 12 outreach events.
- To increase the number of memory screens by 50%. ADRC staff will provide the memory screens and appropriate referrals for follow up services .

Unduplicated Consumers Served:	2012	2013	2014	2015	2016*
Aging and Disability Resource Center	1,347	1,494	1,253	1,149	712
Managed Long Term Care	66	64	67	90	56
Enrollment to IRIS	18	33	22	32	6
Relocation from Nursing Home	9	16	5	10	1

** Estimated through 07/31/16.*



DIVISION: Aging and Disability Resource Center (ADRC)—continued

Children’s Long Term Support Waiver (CLTS)

The waiver program provides the flexibility to develop and implement creative alternatives to placing Medicaid-eligible individuals in hospitals, nursing facilities or intermediate care facilities. The waiver program recognizes that many individuals at risk of being placed in these facilities can be cared for in their homes and communities, preserving their independence and ties to family and friends at a cost no higher than that of institutional care.

Children’s Community Options Program (CCOP)

The Children’s Community Options Program provides individual services and support to families that include a child with severe disabilities. The program recognizes that meeting the needs of children who have severe disabilities may aid in placing less hardships on a family’s emotional, physical and financial resources.

PERFORMANCE OUTCOMES:

Targets: Year: 2017

- To provide services to 30 children through the Children’s Long Term Support Waiver Program.
- Staff will make contact with 100% of new CLTS referrals within five business days.
- 100% of annual CLTS recertification's will commence 30 days prior to the recertification month.

Average monthly number of cases receiving ongoing services: 2014 2015 2016*

CLTS Waiver Program/

Children’s Community Options Program

23 24 25

**Actual through 07/31/16.*

DIVISION: Adult Protection / Elder at Risk

SERVICE DESCRIPTION:

Douglas County Department of Health and Human Services is the Lead Elder-Adult-At-Risk (EA-AAR) Agency. This agency’s duties include receiving reports of abuse, financial exploitation, neglect, or self-neglect of elder adults at risk as per Wisconsin Statute 46.90(3). The agency responds to the above reports as required by Wisconsin Statute 46.90(5) through 46.90(9e). Additionally, the Lead EA-AAR agency is required to manage the Elder Abuse Grant and comply with that reporting as well as coordinate an Interdisciplinary Team in keeping with the requirements of the Elder Abuse Grant.

PERFORMANCE OUTCOMES:

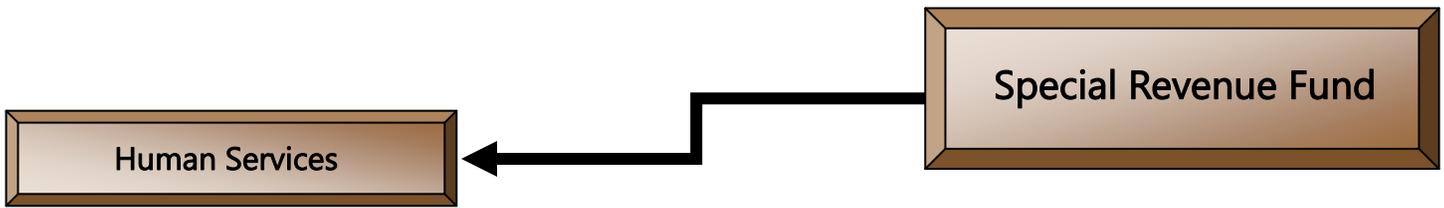
Targets: Year 2017

- 95% of cases warranting guardianship will have a friend or family member assigned as guardian.
- 100% of Adult Protection cases that have been investigated will have been entered into the state reporting system.

Unduplicated Consumers Served: 2012 2013 2014 2015 2016*

Elder Adult/Adult at Risk Investigation Referrals 157 203 205 110 110

** Estimated through 07/31/16.*



DIVISION: Economic Support Services

SERVICE DESCRIPTION:

The Economic Support (ES) Unit serves Douglas County residents who are faced with an economic setback or have not yet reached self-sufficiency by administering programs and the policies and procedures of those programs set forth by local, the state of Wisconsin, and the Federal Government.

The unit provides these services through the following Programs:

- Food Share (Food Stamps)
- Child Care Authorizations
- General Assistance
- Medicaid Programs: BadgerCare Plus
- SSI (Supplemental Security Income) Related Medicaid Programs
- Family Care
- Wisconsin Home Energy Assistance Program (WHEAP)

PERFORMANCE OUTCOMES:

Targets: Year 2017

- 95% of all Medicaid and Food Share applications will be processed within 30 days or less.
- 95% of all expedited Food Share benefits will be processed within seven days or less.
- 100% of the records requested by the State will be made available on ECF (Electronic Care File) within ten business days.

<u>Clients Served:</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>
Food Share Recipients	3,730	7,432	7,059	6,833	5,831
Medical Assistance Program**	9,848	9,449	9,060	na	9,054
Child Care Assistance - Number of Families	340	340	308	246	200
WHEAP/LIHEAP - Total Households Paid***	2,410	2,432	2,363	2,321	1,862

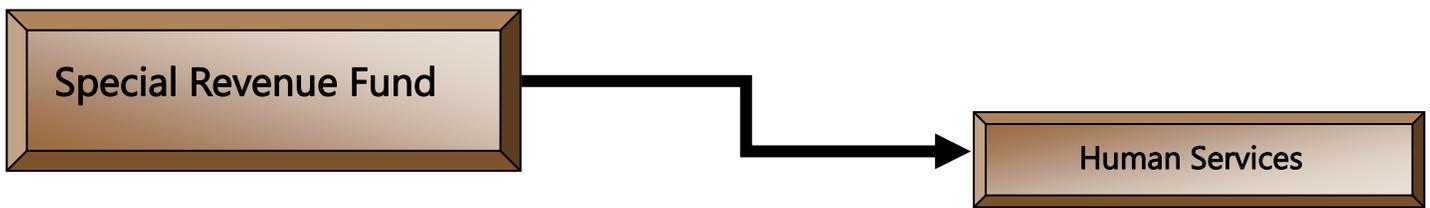
*(Medical Assistance Program statistics reported 2009-2011 are reflective of the number of households served while 2011-2015 statistics are indicative of all Medicaid recipients served).
households served while*

(FoodShare Program statistics reported 2010-2012 are reflective of number of the households served while 2013-2015 statistics are indicative of all Medicaid recipients served).

* Estimated through 07/31/16

** Unduplicated case count.

*** WHEAP runs on a fiscal year beginning 10/01/15 to 05/15/16.



DIVISION: Youth and Family Services Unit

SERVICE DESCRIPTION:

The Youth and Family Services Unit (YFS) support children and families identifying, preventing and resolving conditions which may contribute toward delinquency, maltreatment, truancy and uncontrollability. YFS offers supports and services to families that have a child with disabilities. This support is provided under the following general categories:

Juvenile Justice Services

- Performs Temporary Physical Custody determinations 24 hours per day.
- Conducts Intake Conferences making initial recommendations to the District Attorney.
- Facilitates Deferred Prosecution Agreements.
- Performs case management including case planning and direct services.
- Submits recommendations to the court by way of reports and testimony.
- Performs juvenile supervision monitoring court ordered conditions.
- Facilitates placements in the least restrictive manner possible.

Child Protection Ongoing Services

- Performs family assessments addressing critical issues to child safety.
- Coordinates case plans including collaboration with service providers.
- Re-assesses child safety at designated intervals.
- Evaluates case plan at designated intervals measuring progress toward child safety.

- Submits recommendations to the court by way of reports and testimony.
- Facilitates placements in a least restrictive manner possible.
- Continues to assess the safety, permanency, and well-being of children.

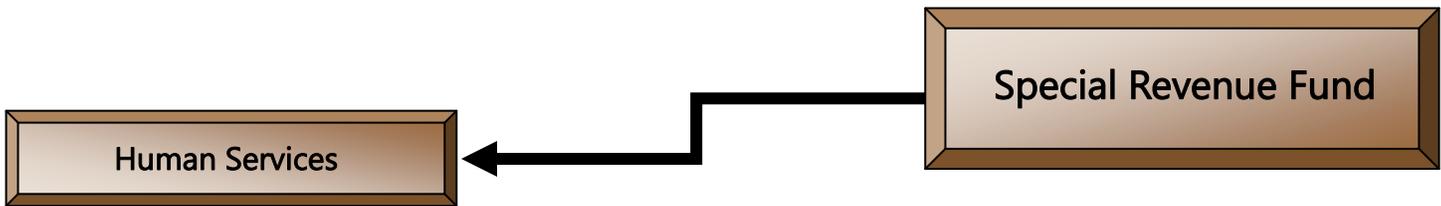
Independent Living Skills

Young people who have been in alternative care are provided with independent living skills assessments and services to prepare them for living on their own. There were nine adolescents eligible and participating in the Independent Living Skills program in 2015 and nine in 2016*.

PERFORMANCE OUTCOMES:

Targets: Year 2017

- Fewer than 9.9% of children and juveniles discharged from out-of-home care will re-enter within a one year period (Federal Standard).
- 95% of children and juveniles in out-of-home care placements shall be visited by a caseworker at least one time every month in the out-of-home placement setting (State Standard).
- Of all children reunified with parents or caretakers, 76% or more are reunified within 0–12 months from the time of the latest removal from the home.



DIVISION: Youth and Family Services Unit—continued

Total Referrals to Youth Services:

Juvenile Court Services:	2012	2013	2014	2015	2016*
Delinquency and Court Intake	172	309	391	285	142
Average Monthly Number of cases receiving ongoing services:	2012	2013	2014	2015	2016*
Child Protection (Families)	33	35	47	62	54
Juvenile Justice (Clients)	71	97	102	95	80

* Through 07/31/16.

DIVISION: Birth to Three Program

SERVICE DESCRIPTION:

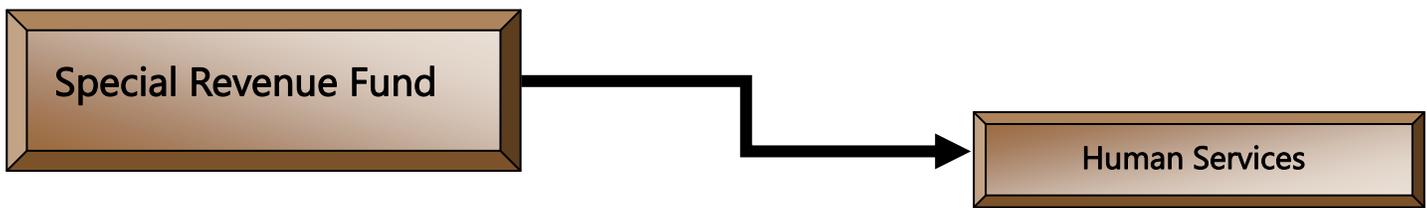
The Douglas County Birth to Three Program serves families with children under age three who have diagnosed developmental delays and disabilities. The core team consists of an early childhood special education teacher, physical therapist, occupational therapist, one speech/language pathologist and a service coordinator. Children receive their services in their homes with the use of an Individualized Service Plan (IFSP). This plan is developed by the parents and team members to address child and family needs within the context of daily family routines.

PERFORMANCE OUTCOMES:

Targets Year 2016

- 100% of infants and toddlers who are referred and evaluated will have eligibility determination within 45 days of the referral date.
- 100% of infants and toddlers with IFSPs will begin services within 30 days of the date of being determined eligible for services.
- 100% of children approaching age three (27-33 months) will receive timely transition planning and support with referrals to the school district or other appropriate community program as determined by the parents and team.
- From Douglas County’s yearly ECO Family Survey results, 90% of families returning the surveys will indicate satisfaction with family/child outcomes and helpfulness with early intervention.

Clients Served:	2012	2013	2014	2015	2016*
Screened - No evaluation recommended	2	6	2	5	1
Screened - Evaluation recommended	0	0	0	0	0
Evaluated - Not eligible	11	21	3	14	7
Evaluated - Eligible	40	56	44	53	17
Referred - Parent did not respond, declined, or family moved before evaluation was completed.	21	29	20	50	16



DIVISION: Intake and Assessment

SERVICE DESCRIPTION:

The Intake and Assessment Unit (IAU) is responsible for providing access intake services for child protection and child welfare referrals. An access intake worker will gather information from both mandatory and community reporters through telephone calls, walk-ins and written reports. Access intake also performs a function of information and referral regarding child welfare matters.

Child protection risk and safety assessments are a mandatory service provided by the IAU. Staff respond to reports of child maltreatment addressing immediate present danger safety concerns. An assessment is completed within a 60 day period determining whether maltreatment has occurred, the risk of future maltreatment, and impending safety of the child. Safety plans may be implemented with families and may include an alternative placement for the child. Response times to screened in reports of child maltreatment can range from an immediate response when a child is potentially in present danger to five days when a child is not presently in danger, however the child’s imminent safety may be at risk.

The Intake and Assessment Unit also houses the Foster Care and Kinship Care programs as well as Child Care Certification. These programs recruit, train, license and monitor the Foster Care, Kinship Care and Child Care providers.

PERFORMANCE OUTCOMES:

Targets: Year 2017

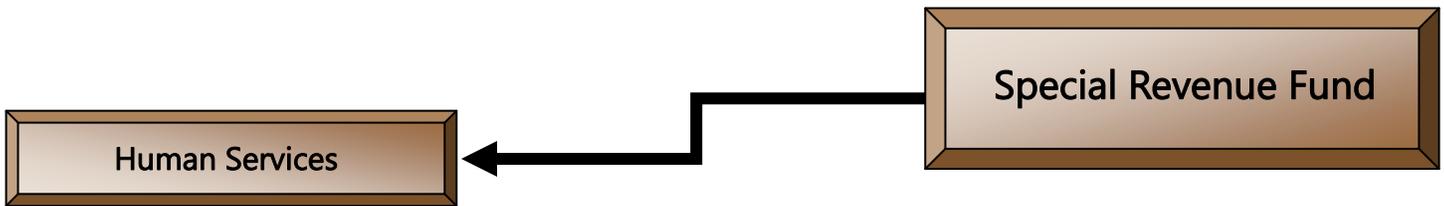
- 95% of intake assessments are completed and approved within the 60 day required time frame.
- 95% of initial face to face contacts occur within the designated time frame.
- 95% of active Foster Care parents will complete the required Foundation Training within the two year required time frame, including Reasonable and Prudent Parenting Training.

95% of Certified Child Care Providers will complete the required 10 hours of continuing education training per every two year re-certification cycle.

Referrals to Intake and Assessment and Families Served:

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>
CPS Initial Assessments	249	353	312	212	203
Offer of Services	142	118	79	71	103
Screen Outs	541	467	590	291	314
Foster Care Providers:					
Licensed Foster Care Providers	20	14	11	11	15
Level One Licensed Relative Providers	8	3	4	6	5
Kinship Cases:					
Court-Ordered Kinship Cases	11	11	17	13	19
Voluntary Kinship Cases Open	55	67	72	66	56
Child Care Providers:		20	25	24	8

**Estimated through 07/27/16.*



DIVISION: Alcohol and Other Drug Abuse (AODA)

SERVICE DESCRIPTION:

The AODA service system is responsible for the development, coordination, and monitoring of services to Douglas County residents who are in need of Alcohol and Other Drug Abuse services. This includes, but is not limited to: contract development and monitoring, information and referral, service coordination, intake and assessment, client advocacy, Intoxicated Driver Safety Plan Assessments, services to the court under chapters 51, 55, 62 and 880, resource development, intoxicated driver program, and case management. Contracted services include inpatient and outpatient treatment, residential treatment and detoxification.

PERFORMANCE OUTCOMES:

Targets: Year 2017

- AODA programming will achieve a 50% success ratio of Outpatient AODA Treatment completion.
- 85% of those clients receiving IDP safety plan assessments will successfully complete their IDP safety plan assessment.

Unduplicated Clients Served in all AODA Program Areas:

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>
AODA Program	836	837	874	522	375

** Estimated through 07/31/16.*

DIVISION: Mental Health

SERVICE DESCRIPTION:

The Mental Health Service System provides and contracts for Mental Health (MH) services for Douglas County residents. Services include but are not limited to: contract development and monitoring, service coordination, case management, intake and assessment, information and referral, advocacy, resource development, Community Support Program, contracted providers, and services to the court under Chapters 51, 55, and 880.

PERFORMANCE OUTCOMES:

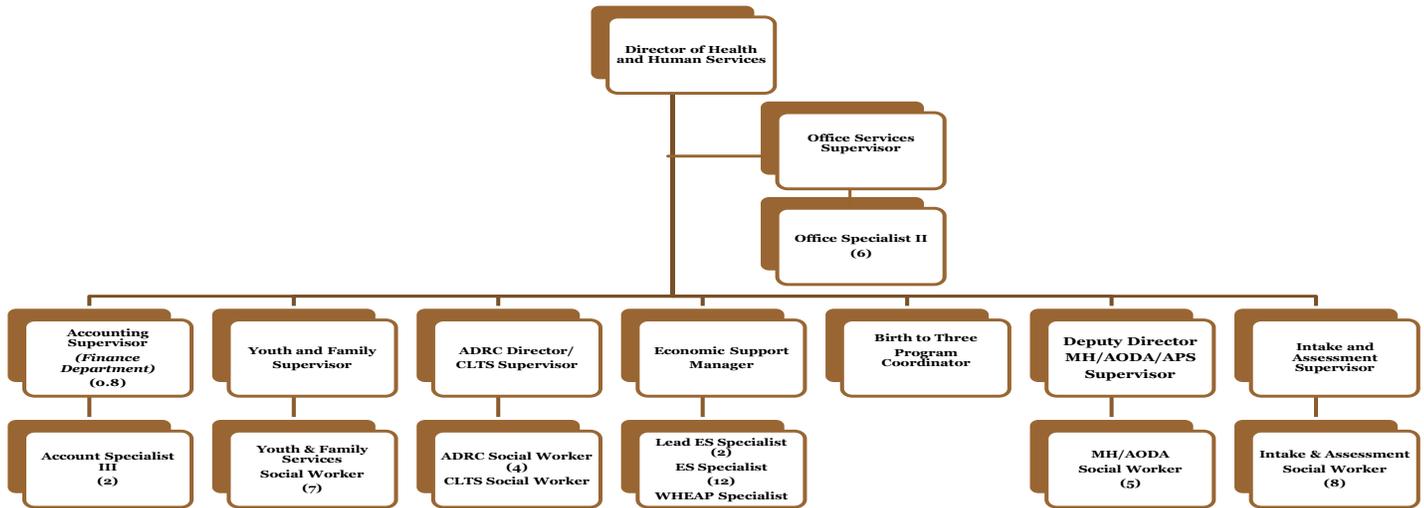
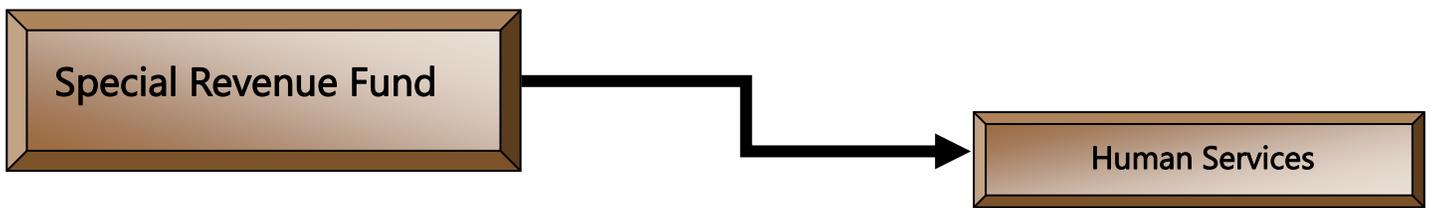
Targets: Year 2017

- Individuals meeting Ch. 51 commitment status will be assisted through the use of voluntary services rather than court ordered services 80% of the time. The individual's participation in programming and accessing natural supports will be supported through assertive case management.
- 75% of clients served will have a primary physician.
- Less than 5% of recipients of case management services will be placed in a Community Based Residential Facility, or if placed post hospitalization, will spend less than 30 days in the facility.

Unduplicated Clients Served in all Mental Health Program Areas:

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>
Mental Health Programs	581	567	525	276	336

** Estimated through 07/31/16.*



<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Director	1.00	1.00		1.00	1.00	
Deputy Director/MH/AODA/APS Supervisor	1.00	1.00		1.00	1.00	
Accounting Supervisor*	0.80			0.80		
ADRC Director/CLTS Supervisor	1.00	1.00		1.00	1.00	
Youth & Family Services Supervisor	1.00	1.00		1.00	1.00	
Intake and Assessment Supervisor	1.00	1.00		1.00	1.00	
Birth to Three Program Coordinator	1.00	1.00		1.00	1.00	
Office Services Supervisor	1.00	1.00		1.00	1.00	
Economic Support Manager	1.00	1.00		1.00	1.00	
Lead Economic Support Specialist	2.00	1.00		1.00	1.00	
Youth & Family Services Social Worker	7.00	7.00		7.00	7.00	
Intake & Assessment Social Worker	8.00	8.00		8.00	8.00	
Mental Health/AODA Social Worker	5.00	5.00		5.00	5.00	
ADRC Social Worker	4.00	4.00		4.00	4.00	
CLTS Social Worker	1.00	1.00		1.00	1.00	
Economic Support Specialist	12.00	12.00		12.00	12.00	
WHEAP Specialist	1.00	1.00		1.00	1.00	
Account Specialist III	2.00	2.00		2.00	2.00	
Office Specialist II	6.00	6.00		6.00	6.00	
Totals	56.80	55.00	0.00	55.80	55.00	0.00

* Position budgeted in Health & Human Services, but is part of the Finance Department.

Human Services

Special Revenue Fund

**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Human Services**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 6,445,246	\$ 6,717,286	\$ 4,042,911	\$ 6,884,994
Fines Forfeits & Penalties	41,017	60,000	34,054	50,000
Public Charges For Services	171,986	161,000	654,403	168,000
Intergovt. Charges For Services	853,825	817,000	506,805	821,000
Miscellaneous Revenues	284	-	163	-
Other Financing Sources	219,851	-	-	-
Revenues	7,732,210	7,755,286	5,238,337	7,923,994
Expenditures				
Personnel Services	3,780,018	3,931,072	2,495,627	3,962,892
Contractual Services	5,876,009	6,211,591	3,582,069	6,274,869
Supplies & Expense	175,647	200,835	77,653	173,650
Fixed Charges	463,684	525,288	355,049	624,088
Grants & Contributions	12,429	14,000	5,093	15,477
Department Allocation	236,339	242,500	157,225	249,999
Expenditures	10,544,125	11,125,286	6,672,716	11,300,975
Net Cost From Operations	2,811,915	3,370,000	1,434,379	3,376,981
Capital Outlay	-	-	-	-
Net Cost With Capital Outlay	2,811,915	3,370,000	1,434,379	3,376,981
Fund Balance Adjustment	(239,495)	(335,000)	1,600,621	-
Tax Levy	\$ 2,572,420	\$ 3,035,000	\$ 3,035,000	\$ 3,376,981

Special Revenue Fund



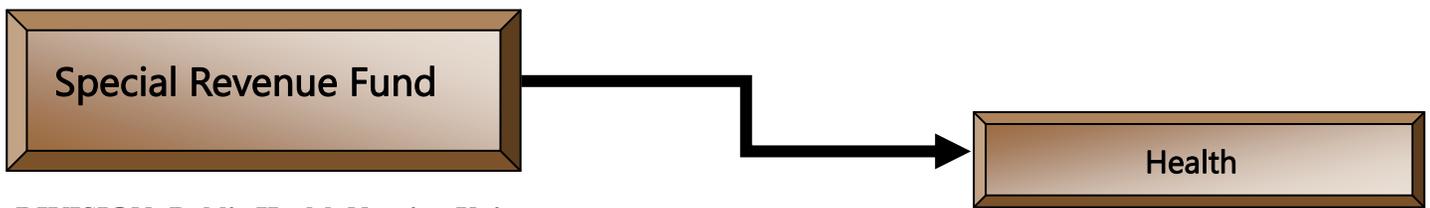
Human Services

OPERATING EXPENDITURES BY ACTIVITY Human Services

Activity Description	2015 Actual Amount	2016 Budget Amount	2016 8 Month Actual	2017 Budget Amount
Aging Disability Resource Center (ADRC)				
ADRC I&A DBS	\$ 89,463	\$ 159,814	\$ 54,092	\$ 151,609
ADRC Other DBS	7,192	7,098	2,826	6,449
ADRC MA I&A	4,000	4,421	2,549	5,342
ADRC FUNCTIONAL SCREEN	28,718	41,281	14,530	35,074
ADRC NON-MA ACTIVITIES	7,854	15,844	4,876	12,913
ADRC GENERAL ADMINISTRATION	160,591	227,508	118,624	248,514
Nursing Home Reallocation	10	6,073	441	1,468
Alzheimer's Family Care Support	21,125	16,200	6,159	18,177
LTC Payroll Clearing	155,726	5,781	118,215	15,981
Aging Disability Resource Center (ADRC)	474,680	484,020	322,311	495,527
Health & Human Services Administration				
Adm Payroll Clearing	25,075	11	22,308	33,627
Space Cost Clearing	6,535	(27)	(2)	-
Administration Staff Time	(2,879)	(5,117)	2,597	1,042,990
Health & Human Services Administration	28,731	(5,133)	24,902	1,076,617
Adult Protective Services				
Supportive Home Care	10,754	15,023	-	10,000
Adult Protective Services	101,642	122,992	91,690	75,357
Elder Abuse Direct Services	16,398	20,248	2,737	20,248
Adult Protective Services	128,795	158,263	94,427	105,605
Community Options Program (COP)				
COP ADMINISTRATION	1,139	23,895	62	-
Community Options Program	116,453	105,602	-	-
Community Options Program (COP)	117,592	129,497	62	-
Child Protection (Intake & Assessment)				
Alternative Response	-	-	50	-
Sub Care CCI/GH/FC	577,867	592,000	364,068	769,500
Youth Independent Living II	629	13,300	-	440
Child Protection Administration	758,119	721,358	556,990	684,539
Specialized Transport	-	2,000	-	2,000
Respite Care	3,020	4,000	1,221	15,000
S.S. Payroll Clearing	-	49,057	-	46,698
Social Service Aide	40,070	40,000	55,703	107,000
Child Welfare/Non-Reimb.	1,254	3,000	-	3,000
Child Protection (Intake & Assessment)	1,380,959	1,424,715	978,032	1,628,177
Child Care Services				
Child Care Fraud	68	408	-	175
Child Care Administration	108,193	24,911	37,052	43,801
Child Care Eligibility	19,215	74,583	11,401	53,049
Child Care Services	127,476	99,902	48,454	97,025
Economic Support/Income Maintenance Programs				
LIHEAP Gen Operations-833	44,421	36,090	25,712	65,860
LIHEAP Public Benefits	15,266	36,496	7,352	46,576
LIHEAP Crisis Grants-830	38,352	9,145	22,400	20,395
LIHEAP Outreach-834	872	1,472	28	908
PPACA Call Center	29,812	16,199	5,472	21,013
IM Call Change Center	71,875	6,626	84,604	7,778
IM Available Allocation	(315)	303,007	-	262,340
IM FS/MA DIRECT COSTS	1,024,057	842,007	632,063	779,612
Affordable Care Act IM Consortium	78,206	48,571	6,835	63,795
Gen Relief Final Adj-925	-	1,000	-	500
Economic Support/Income Maintenance Programs	1,302,547	1,300,613	784,466	1,268,777
Developmental Disabilities (DD)				
DD General Services & Admin (non-CIP)	1,482	104,350	782	22,102
Family Support	27,125	56,205	13,328	56,934
Developmental Disabilities (DD)	28,607	160,555	14,109	79,036

OPERATING EXPENDITURES BY ACTIVITY
Human Services

Activity Description	2015 Actual Amount	2016 Budget Amount	2016 8 Month Actual	2017 Budget Amount
Non-Youth Aid Services				
Fingerprint Background Checks	\$ 1,495	\$ 1,367	\$ 760	\$ 1,300
RCC 8% Administration	7,964	-	-	-
Genl Admin(Non-YA)Alternate Care	198,496	362,885	57,930	70,706
CST Initiative	72,680	75,000	40,566	75,000
Kinship Assessment	10,119	18,679	8,207	17,849
Kinship Benefits	179,366	200,000	106,728	180,000
Non-YA Court Ordered Kinship	57,146	75,000	44,559	70,000
Subsidized Guardianship	19,941	20,000	16,222	34,000
Prevent Child Abuse (IV-E)	102,060	104,000	18,715	20,000
Brighter Futures Initiative	61,507	-	-	-
Safe and Stable Families	35,697	43,000	-	-
CST Collaborative	-	-	-	-
CAP Bld-Erly & Int Intv	52,020	54,000	34,680	67,000
Non-Youth Aid Services	798,490	953,931	328,367	535,855
Social Service Programs				
L-T Care Administration	651,169	651,169	217,056	651,169
S.S. Indirect Admin	(93,462)	51,471	784	285,340
Social Service Programs	557,707	702,640	217,840	936,509
Wisconsin Works Programs (W2)				
Suppl Funds W2 Contingency	25,464	-	2,503	20,000
Wisconsin Works Programs (W2)	25,464	-	2,503	20,000
Youth Aids Contract (YA)				
Youth Services Administration	-	53,021	-	-
YA State Charges	185,640	216,000	96,558	168,000
YA-AODA	23,238	32,000	328	24,500
YA Alternative Care Non AODA	490,600	625,000	404,913	605,000
Corrective Thinking	10,000	10,000	6,667	10,000
Youth Aids Commission	704,238	828,427	412,657	562,101
Youth Aids Admin Foster Care	1,853	10,298	2,059	5,024
Youth Aids Contract (YA)	1,415,569	1,774,746	923,182	1,374,625
Alcohol & Other Drug Abuse (AODA)				
AODA General Admin	208,459	275,506	115,852	329,145
Intoxicated Driver	9,993	40,000	3,606	40,000
IDP Assessments	21,412	47,214	18,459	27,089
AODA Block Grants	110,750	110,750	17,150	110,750
Urban/Rural Women's AODA	-	-	-	-
Alcohol & Other Drug Abuse (AODA)	350,614	473,470	155,067	506,984
Developmental Disabilities (DD)				
Birth-3 Grant	182,965	195,529	119,279	204,076
CIP Administration	60,634	25,046	37,410	31,597
CLTS DD Local Match	169,837	234,000	121,559	220,000
CLTS Waiver-MH	1,564	-	6,566	8,600
CLTS Waiver	44,034	29,000	122,533	35,000
Developmental Disabilities (DD)	459,034	483,575	407,347	499,273
Mental Health (MH)				
Mental Health Genl Administration	2,873,317	2,699,803	2,065,883	2,274,657
MH/AODA Home Cost Center	249,661	39,689	163,515	136,736
IMD-Regular Relocation	87,132	120,000	50,389	120,000
MH Block Grants	25,572	25,000	13,760	25,572
IMD-OBRA Relocations	107,675	100,000	78,080	120,000
Mental Health (MH)	3,343,357	2,984,492	2,371,627	2,676,965
Human Services	\$ 10,539,622	\$ 11,125,286	\$ 6,672,694	\$ 11,300,975



DIVISION: Public Health Nursing Unit

SERVICE DESCRIPTION:

This service area provides prevention, education and intervention services for persons of all ages in Douglas County. Services include children’s immunizations; home visits, education, and assessment for newborn babies; case management and health education for women with high risk pregnancies; certain adult immunizations and health promotion/disease prevention education; referral and guidance for parents of children with special health care needs; investigation and surveillance for persons having or been exposed to communicable diseases; urine drug screens; consultation for school-student health issues; emergency/disaster preparedness planning; childhood lead poisoning prevention; and community health assessment and planning.

PERFORMANCE OUTCOMES:

Targets: Year 2017

Maternal/ Child Services:

- Engage in collaboration with community partners with a focus on child development through the Healthiest Families Initiative, achieving successful implementation of coalition objectives by December, 2017.
- Provide anticipatory guidance, health assessments/screening and health care counseling for eligible pregnant women, new mothers, infants and children.

Communicable Diseases (Adults and Children):

- To investigate and control communicable disease within agency mandated timelines as evidenced by 90% compliance of agency peer reviews.

Immunization:

- To provide for eligible persons required and/or recommend vaccines to minimize vaccine preventable diseases, with 67% of children residing in Douglas County completing the vaccine series as recommended by the American Academy of Pediatrics by their second birthday.
- Provide Human Papilloma Virus (HPV) education and outreach to adults while partnering with local healthcare providers in effort to improve vaccination rates. By June 30, 2017, 26% adults aged 19-26 years residing in Douglas County will have completed the three-dose HPV vaccine series.

Childhood Lead:

- 100% of children with a venous blood lead level of 5mcg/dL or higher receive an offer of educational information and/or intervention, including a home visit and environmental lead hazard investigation as needed.

Prevention:

- Implement two evidence based strategies to change community policies and norms related to alcohol use and unhealthy behaviors as identified in collaboration with the Community Health Assessment steering committee. – December, 2017

Public Health Accreditation:

- Continue process and preparation for National Public Health Accreditation by completing two standards as outlined by the Public Health Accreditation Board (PHAB) standards and measures. – December, 2017

Public Health Preparedness:

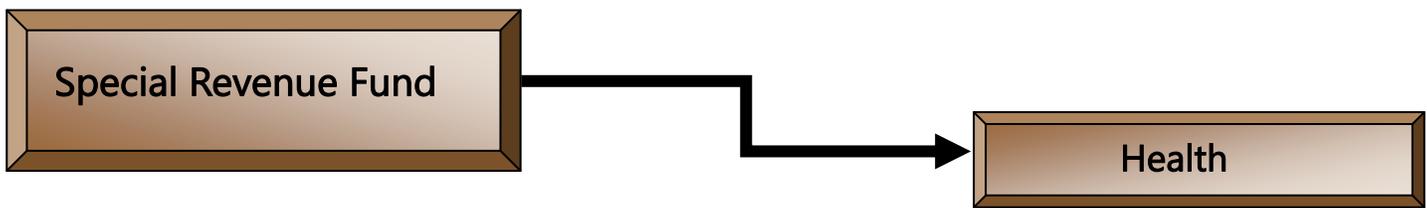
- Continue with Public Health Emergency Planning (PHEP) with local and regional partners (July 1, 2016 – June 30, 2017)
- Using the Capabilities Assessment Guide results to identify areas for improvement, select at least three gaps per capability to improve during the contract year, creating plans, coordinate trainings and exercises, and obtain resources to close identified gaps. – June, 2017
- Develop a medical countermeasure dispensing plan for first responders and critical infrastructure staff by June 30, 2017. Submit to Department of Public Health (DPH) the type and number of first responders and critical infrastructure staff.
- Incorporate baseline background check procedures into the jurisdictions medical volunteer plan and notify the state Wisconsin Emergency Assistance Volunteer Registry (WEAVR) Administrator when completed. – June, 2017
- Participate in one of the seven DPH facilitated Healthcare Coalition regional exercises and post the after action report or jurisdictions improvement plan to the PCA Portal. Regional after action reports may be submitted on the behalf of all participating agencies. After Action Reports resulting from a real incident may be used in lieu of an exercise. – June, 2017

- As feasible, participate in preparedness webinars, meetings, expert panels, and workgroups.- June, 2017
- Maintain three to five emergency contacts on the Partner Communications and Alerting (PCA) Portal. – June, 2017
- Local Public Health Agency staff with access to the PCA Portal will review and update their profile every six months. – June, 2017
- Maintain a jurisdictional WEAVR administrator and conduct quarterly messaging drills with the jurisdictions WEAVR members. - June, 2017
- Participate in the regional health care coalitions. - June, 2017

Unduplicated Clients Served in Selected Program Areas: *Public Health information through 07-31-16.

Programs	2011 Total	2012 Total	2013 Total	2014 YTD	2015 YTD	2016* YTD
Immunizations:						
<u># of Children Served</u>	177	111	137	73	28	20
# of immunizations (general)	295	252	218	171	60	54
# Child. Seasonal flu shots	101	22	74	29	3	2
# H1N1 Children shots	N/A	N/A	N/A	N/A	N/A	N/A
<u># of Adults Served</u>	566	82	52	60	20	11
# of immunizations (general)	597	87	64	67	29	7
# Adult seasonal flu shots	417	6	1	11	0	N/A
# H1N1 Adult shots	N/A	N/A	N/A	N/A	N/A	N/A
# H1N1 (Adults & Children)	N/A	N/A	N/A	N/A	N/A	N/A
Referrals Out # of Children	12	12	18	35	3	0
Case Management # of Children	22	12	23	31	3	0
CYSHCN # of Encounters	52	25	22	8	2	0
Birth to 3 Referrals: Month	87	74	111	74	115	53
Admissions: YTD	44	32	50	54	52	20
Monthly Active:	49	39	42	43	44	40
# Health Check Screenings/cancels	N/A	N/A	N/A	N/A	N/A	N/A
# ASQ Actual / Annual Goal ***	53	52	15	19	17	5
# ASQ-SE Actual / Annual Goal ***	44	43	15	11	17	5
#Risk Identified (began tracking 2016)						3
Prenatal Care Coord. Client Refs	117	116	73	85	59	21
Prenatal Care Coord. Client Admit	67	48	27	35	27	3
Prenatal Care Coord. Contact	443	302	79	125	147	55
EIDP – Early Ident. And Detect.						
Reproductive Education Clients	N/A	N/A	N/A	N/A	N/A	N/A
Pregnancy Tests	7	7	5	1	0	1
Express Enrollment Assistance	1	2	0	0	0	0
High Risk New Born Referrals	132	180	208	290	319	210
High Risk New Born Admits	97	116	100	72	78	29
High Risk New Born Visits/TCs	276	240	224	176	198	131
Children’s Elevated Blood Lead Levels (8mcg/dL - 10mcg/dL)**	5	6	16	11	6	7*
Children with Blood Lead Poisoning (>10mcg/dL) YTD	1	5			0	0
Children with Blood Lead Poisoning (>10mcg/dL) YTD	4	1	2	3	0	0
Blood Level Draws	19	18 (WNL)	1	N/A	N/A	N/A
YTD # Court Ordered Urine Drug Tests (for illegal substances)	47	61	69	38	80	45
% of test = + this mo.	17%(1/6)	30%(3/10)	38%(3/8)	55% (21/38)	50% (1/2)	33% (3/9)
% of test = + YTD	34%(16/47)	31%(19/61)	39%(27/69)	10	40% (32/80)	45% (17/38)
# WI Well Woman New Enrollees	31	42	26	25	4	N/A
# WI Well Woman Re-Enrollees	92	75	67	1	0	
# Women With Cancer Diagnosis	1	8	2	35	6	
Total Number Women Served	123	117	93	73	13	

** Note in 2013 changed to: # ASQ/SE sent YTD, # ASQ/SE returned YTD.



DIVISION: Environmental Health Unit

SERVICE DESCRIPTION:

The Environmental Health Unit of the Douglas County Department of Health and Human Services provides programs designed to control or limit those factors in the environment that may cause a detrimental effect on the community’s health. Programs include: Human Health Hazard abatement; nuisance and vector control and guidance; lodging, swimming pools, campgrounds and recreational facility inspections, regulation, and licensing; well inspections; milk and water analysis provided by the CLIA CH-LAB; and community health and safety outreach and education.

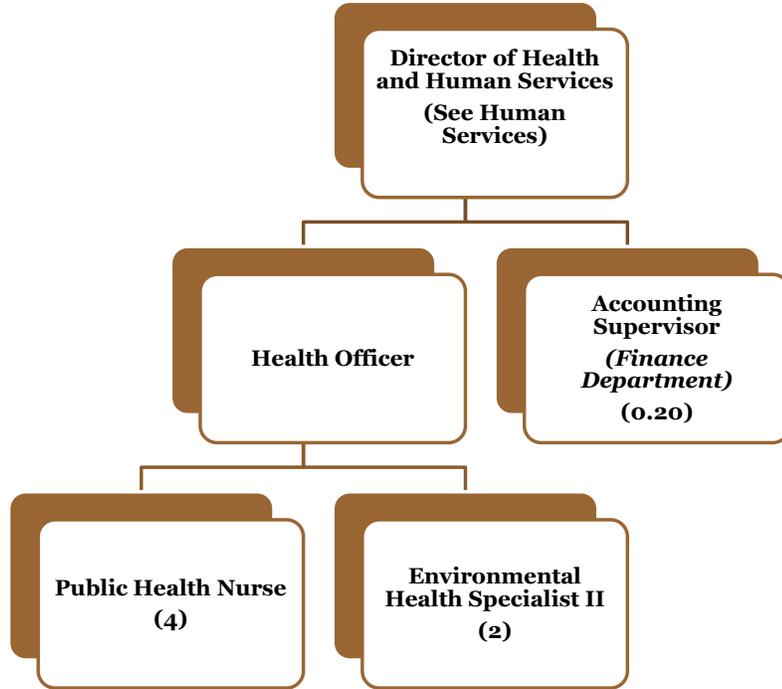
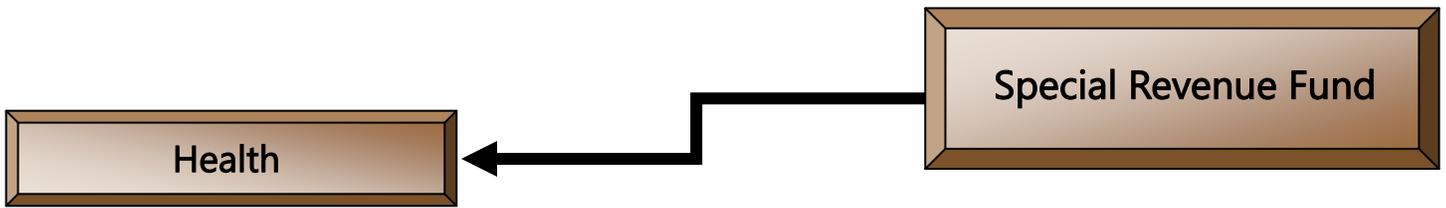
PERFORMANCE OUTCOMES:

Targets: Year 2017

- Inspect 100% of all licensed facilities during the licensing year (July 1 – June 30). Facilities with extensive food preparation (Complex Restaurants and Large Food Processing Retail Food Establishments) have received an inspection every eight months. This is approximately 500 routine inspections per year.
- Collect drinking water samples and monitoring results from 100% of public drinking water systems by December 31st, 2017.
- Inspect 20% of all drinking water systems (approximately 36 sanitary surveys). Each system will receive an inspection within five years of the previous inspection.

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>
Regulated Facility Inspections	569	617	580	564	335
Public Health Nuisance Abatement	127	264	223	319	221
Water and Milk Analysis	1,863	1,664	1,684	1,134	827
Home Lead Hazard Inspections	8	2	4	1	0
Housing Inspections	30	43	42	42	40
Community Education Presentation	7	6	4	5	8
Education Attendees	1,000	750	590	950	1,100

**Estimated through 07/31/16.*



Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Health Officer	1.00	1.00		1.00	1.00	
Public Health Nurse	4.00	4.00		4.00	4.00	
Environmental Health Specialist II	2.00	2.00		2.00	2.00	
Accounting Supervisor*	0.20			0.20		
Totals	<u>7.20</u>	<u>7.00</u>	<u>0.00</u>	<u>7.20</u>	<u>7.00</u>	<u>0.00</u>

* Position budgeted in Health & Human Services, but is part of the Finance Department.

Special Revenue Fund



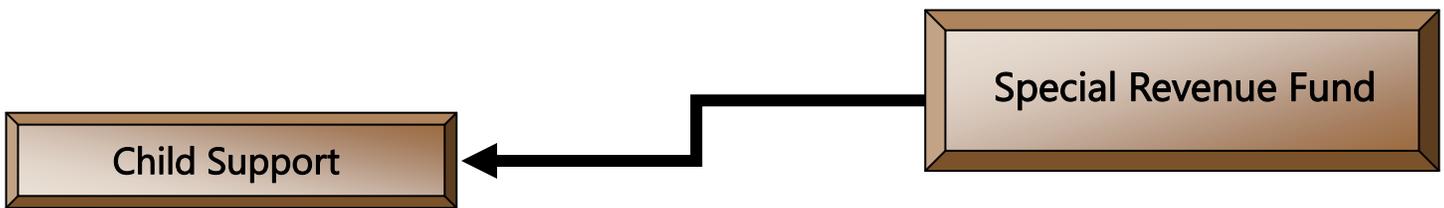
Health

**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Health**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 95,986	\$ 91,336	\$ 72,757	\$ 89,332
Licenses & Permits	153,310	145,162	134,946	141,000
Public Charges For Services	8,518	5,000	7,672	7,700
Intergovt. Charges For Services	24,325	4,000	2,508	3,000
Other Financing Sources	(219,851)	-	-	-
Revenues	62,287	245,498	217,882	241,032
Expenditures				
Personnel Services	534,798	485,700	302,670	488,374
Contractual Services	73,639	57,760	44,138	60,145
Supplies & Expense	29,360	38,300	23,731	32,100
Fixed Charges	124,593	132,396	87,250	131,554
Grants & Contributions	25,000	25,000	25,000	25,000
Department Allocation	64,571	65,000	44,476	66,500
Expenditures	851,961	804,156	527,264	803,673
Net Cost From Operations	789,674	558,658	309,382	562,641
Fund Balance Adjustment	(82,657)	-	249,276	-
Tax Levy	\$ 707,017	\$ 558,658	\$ 558,658	\$ 562,641

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Budget Amount	2016 8 Month Actual	2017 Budget Amount
Health				
Home Care	\$ 95,541	\$ 118,139	\$ 60,337	\$ 96,990
Public Nursing	514,670	520,658	297,012	474,781
Environmental Health	198,629	82,734	142,289	121,410
Administrative Services	(12,843)	5,000	29	64,000
Laboratory	-	-	-	-
Bioterrorism	55,964	77,625	27,597	46,492
Health	\$ 851,961	\$ 804,156	\$ 527,264	\$ 803,673



Mission

The mission of the Douglas County Child Support Agency is to ensure financial and medical support for children through an aggressive approach in the location of the obligor, the establishment and enforcement of child support and medical support orders, and the establishment of paternity.

Goals

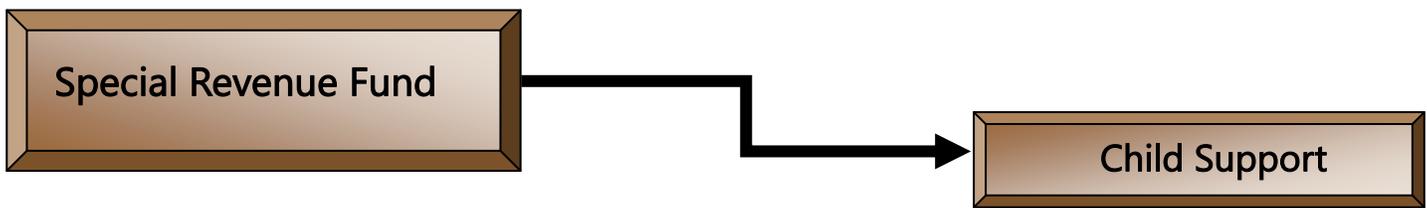
- As always, increase collections on current child support and arrears by 1% and continue meeting the Federal guidelines for court order and paternity establishment.

Performance Standards

Each year, the Federal government and the State of Wisconsin establish proficiency standards by which child support agencies are measured and funded. This year, the Federal standards are: court orders on 80% of cases, paternity establishment on 80% of the children born out of wedlock, the collection of 80% of the current child support that has been ordered, and the collection of an arrears payment in 80% of all cases that have an arrearage. Incentive funding, which is provided on a sliding scale, is based on meeting these standards. Douglas County Child Support had consistently met the performance standards, but changes in those standards in 2012 made it nearly impossible for the department to meet the Federal standards. Douglas County Child Support performance far exceeds the requirements for court order and paternity establishment. At the end of the 2015 Federal fiscal year, our current child support collection rate was 77.61%, an amazing increase of 2.56% from the prior year and the third highest increase in the state. Our arrears collection rate was 72.42%-an increase of 1.78% from the previous fiscal year. These are substantial increases, which reflect both the hard work of our staff and evidence that our plans to increase collections are working. The likelihood of reaching the standards of collection of 80% of current child support and a payment on 80% arrears is not optimistic given the demographics and current economic conditions in Douglas County. The current child support collection rate as of July 31, 2016 is 76.23, down 1.38% from the end of the 2015 Federal fiscal year and the arrears collection rate is down 2.37% from one year ago. I believe these decreases are the result of retirements within the office and the resulting changes in the job assignments for their replacements. Our collections have increased substantially since 2005, and we continue to work towards increasing these percentages. Hopefully, these decreases will turn around as the employees gain more experience in their new positions. Our plan to increase these percentages continues to center on the modification of child support orders for payer's whose child support obligations are no longer in line with their ability to pay, including incarcerated payer's, increasing income withholding by 20% of a payer's obligation to fully pay their obligation each month and contribute to any arrears that have accumulated, and reviewing the allocation of payments to arrears accounts.

Collections in 2015 totaled \$7,233,591.40, up \$114,752.91 from 2014 Total collections had been decreasing, due mainly to changes in child support law regarding shared placement, which has increased dramatically, and which, in general, lowers child support obligations as parents are sharing the costs. This, in turn, lowers the Department's cost-effective ratio as it takes a similar amount of time and effort to collect a smaller amount of money.

The County's geographic location is a significant factor impacting the enforcement of child support orders since Douglas County is a border county in close proximity to a large city in another state. Approximately 20% of the Department's caseload is forwarded to another state, mainly Minnesota, for that state's help in enforcing child support orders initiated in Douglas County because the payor has moved out of Wisconsin. In those situations, the Department loses control over what's done to enforce its order, along with the fact that enforcement laws in other states can be very different from Wisconsin's. While these challenges may seem insurmountable, Douglas County Child Support is dedicated to the continued improvement in the collection of these obligations to improve the lives of the families and children of Wisconsin.



Performance Indicators

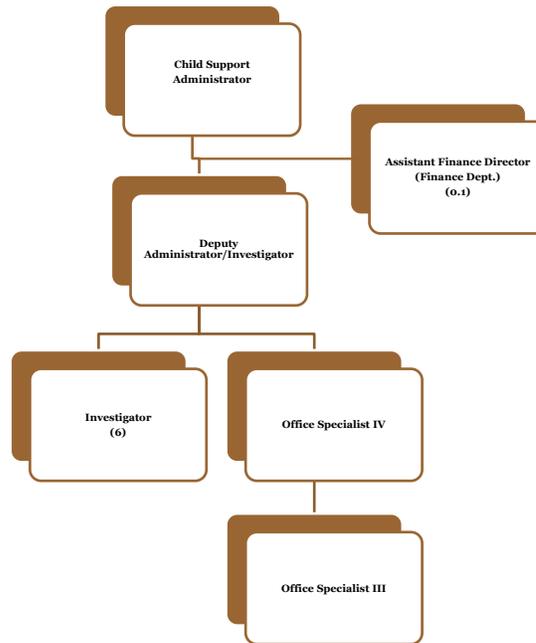
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Total Current Collections	75.01%	75.00%	75.05%	77.59%	76.32%
Cases with Arrears	74.72%	72.64%	70.64%	73.00%	70.05%
					<i>*Estimated.</i>

Certificate of Outstanding Performance from the Wisconsin Bureau of Child Support Awarded:

	2007	2008	2009	2010

Funding

The Child Support program receives reimbursement from the Federal government for approximately 66% of all of its administrative costs, along with the incentive funding previously mentioned. State funding for child support enforcement remains at \$8.5 million.



Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Child Support Administrator	1.00	1.00		1.00	1.00	
Assistant Finance Director*	0.10			0.10		
Deputy Administrator/Investigator	1.00	1.00				
Investigator	6.00	6.00		7.00	7.00	
Office Specialist IV	1.00	1.00		1.00	1.00	
Office Specialist III	1.00	1.00		1.00	1.00	
Totals	10.10	10.00	0.00	10.10	10.00	0.00

*Assistant Finance Director works 10% of the time for Child Support.

Child Support

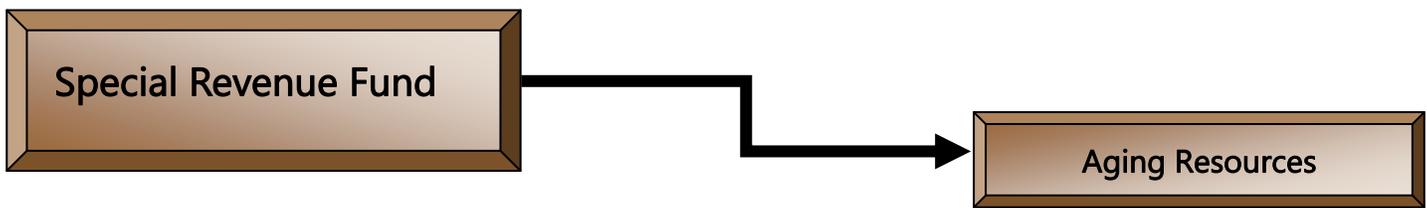
Special Revenue Fund

DOUGLAS COUNTY, WISCONSIN
 BUDGET SUMMARY BY OBJECT
 Child Support

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 820,977	\$ 830,700	\$ 519,768	\$ 830,000
Public Charges For Services	10,734	11,500	8,141	11,500
Intergovt. Charges For Services	63	-	-	-
Other Financing Sources	-	-	-	-
Revenues	832,047	842,200	527,909	841,500
Expenditures				
Personnel Services	840,881	854,519	543,276	848,971
Contractual Services	28,987	37,000	14,649	34,250
Supplies & Expense	25,990	30,350	16,920	30,000
Fixed Charges	111,092	123,600	92,253	119,232
Department Allocation	28,276	27,000	17,713	27,047
Expenditures	1,035,226	1,072,469	684,811	1,059,500
Net Cost From Operations	203,179	230,269	156,901	218,000
Fund Balance Adjustment	24,921	(2,169)	71,199	-
Tax Levy	\$ 228,100	\$ 228,100	\$ 228,100	\$ 218,000

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Health and Human Services				
Child Support Administration	\$ 855,077	\$ 721,997	\$ 556,075	\$ 724,259
Child Support Admin/Mixed	96,379	107,920	55,173	94,058
Child Support Admin/Shared	83,770	242,552	73,563	241,183
Health and Human Services	\$ 1,035,226	\$ 1,072,469	\$ 684,811	\$ 1,059,500



Aging Resource Programs are provided through Senior Connections, a contracted agency

Mission

The Mission of Senior Connections is to provide services to the aged of our community which promote Health, Dignity, Honor and Independence. In doing so, we will efficiently provide access to low-cost transportation, nutritious meals and other services designed to sustain our citizens in their communities.

Goals

It is the goal of Senior Connections to provide services which will enhance the lives of our Senior Citizens. Dignity and self-reliance are the hallmarks of our service delivery. Our objective is to meet the goals through the following:

Goal 1: Provide access to nutritious meals through home-delivered meal programs and through meals at one of our seven congregate meal sites.

Goal 2: Provide low cost transportation services and legal advocacy through our Benefit Specialist.

Goal 3: Provide Information and Assistance to partner agencies and Outreach Caregiver Services.

Performance Indicators

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Transportation Services	12,814	9,942	9,348	8,956	8,354
Home-delivered meals	51,122	41,592	38,375	34,660	34,979
Congregate Meals	24,369	20,919	16,677	14,489	14,000
Elder Benefit Specialist Services	191	129	279	223	294

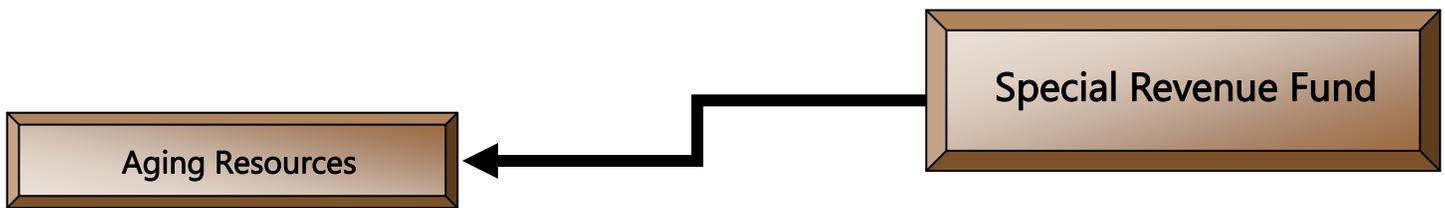
Programs

Senior and Caregiver Information and Assistance

Educates and links seniors and caregivers to the programs and services available in Douglas County. There is a certified Information and Assistance Specialist on staff to answer questions on caregiving, medical, legal, housing, and financial issues or to offer assistance in locating the appropriate agency and services. Senior Connections, in partnership with the publisher of The Senior Reporter, annually updates and distributes more than 2,800 copies of The Douglas County Senior and Caregiver Guide.

Specialized Van Transportation

This program provides curb to curb transportation for people who are 55 and over and for persons with disabilities.



Senior Dining Services

Provides nutritionally balanced meals and a place to gather at one of seven congregate sites throughout Douglas County. These sites are open to persons who are 60 and older and their spouses, regardless of age. This service is provided with a requested donation of \$4.00 per meal.

Home-Delivered Meals - Meals on Wheels Program

This program provides a nutritious meal in a microwave safe reusable container. Meals are available Monday through Friday to persons 60 years of age and older. Frozen meals may be made available under special circumstances. Frozen meals are also made available for some holidays. These meals are delivered to individuals' homes by agency staff.

Family Caregiver Support Program

This program offers a variety of programs to support caregivers. This includes Information and Assistance, Caregiver Support, Respite Care and Caregiver education. The program is available to anyone caring for an adult 60 years old or older or a grandparent caring for a young child or adolescent. The program sponsors an annual Caregiver Conference and collaborates with Memory Lane, an adult day service that provides programming and activities to individuals so that they may maintain their independence and socialize with other adults.

Elder Benefit Specialist

The Elder Benefit Specialist provides information, advocacy or assistance and representation for Douglas County residents 60 years and older. These benefits are provided under the direction of the Coalition of Wisconsin Aging Groups Elder Law Center. The Elder Benefit Specialist handles legal needs concerning public benefits such as Medicare, Medicare Part D and a variety of other duties related to public benefits. The Elder Benefit Specialist provides assistance in accessing services such as Senior Care and other programs.

Outreach Services

This program seeks to locate residents who are 60 or older who are in need of specific services. Outreach services help handle home-delivered meal assessments and refers individuals to other services as needed. Outreach is available to you in your home or in our office.

Evidence Based Programs

Senior Connections coordinates evidence-based programs for Douglas County. This includes Living a Healthy Life with Chronic Conditions, Living Well with Diabetes, A Matter of Balance (Fall Prevention), and Powerful Tools for Caregivers. Senior Connections coordinates and recruits leaders, schedules classes, markets classes, registers participants, and reports outcomes.

Special Revenue Fund



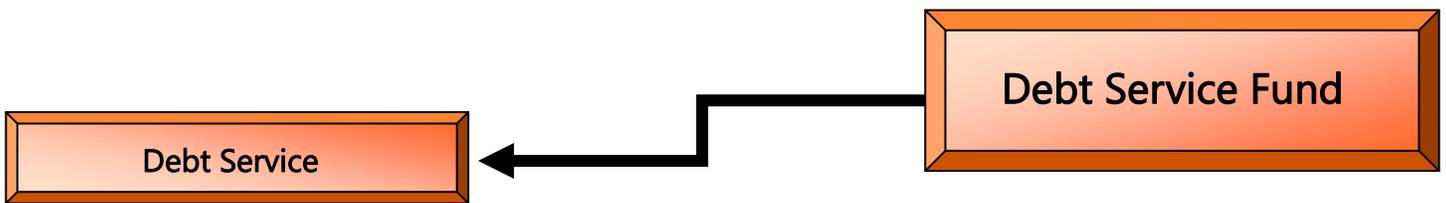
Aging Resources

**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Aging Resources**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 395,978	\$ 396,424	\$ 202,792	\$ 396,424
Expenditures				
Contractual Services	599,536	599,982	503,300	599,982
Net Cost From Operations	203,558	203,558	300,508	203,558
Fund Balance Adjustment	-	-	(96,950)	-
Tax Levy	\$ 203,558	\$ 203,558	\$ 203,558	\$ 203,558

OPERATING EXPENDITURES BY ACTIVITY

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Health and Human Services				
Title III B Supportive Serv	\$ 84,082	\$ 84,080	\$ 77,617	\$ 84,080
C-I Congregate Nutrition	182,401	183,000	150,749	183,000
C-II Home Delivered Meals	90,450	90,450	83,453	90,450
Title III-D Prevention	3,528	3,529	2,648	3,529
Information & Assistance	9,644	9,644	9,644	8,738
Family Caregiver Support E	25,576	25,576	21,753	25,576
Senior Community Service	7,722	7,722	5,792	7,722
S.E.B.S.(State Eld Ben Spec)	28,215	28,215	21,162	28,215
USDA Grant (Title III C-1/2)	32,760	32,608	23,224	32,608
State Transportation Grant	133,907	133,907	106,010	134,813
Commission on Aging	1,251	1,251	1,251	1,251
Health and Human Services	\$ 599,536	\$ 599,982	\$ 503,300	\$ 599,982



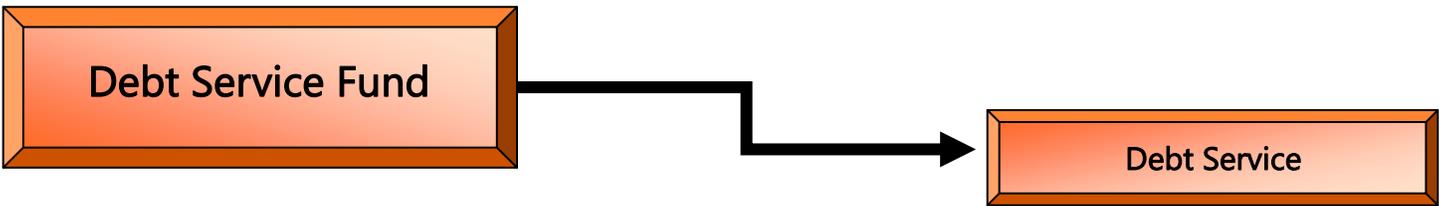
The Debt Service Fund accounts for the accumulation of resources for, and the payment of: principal, interest, and related costs on general obligation debt.

The County has the power to incur indebtedness for County purposes specified by statute in an aggregate amount, not to exceed five percent of the equalized values of taxable property in the County, as last determined by the State of Wisconsin Department of Revenue. In general, such indebtedness is in the form of bonds and promissory notes for various public purposes.

The County is required by constitution and statute to provide for the payment of its debt by the levy of direct, annual, irrevocable taxes sufficient to pay the principal of and the interest on the debt.

A \$5 million bond issue is anticipated for 2017 for road construction projects. The corresponding bond payments will be reflected in debt service starting in 2018.





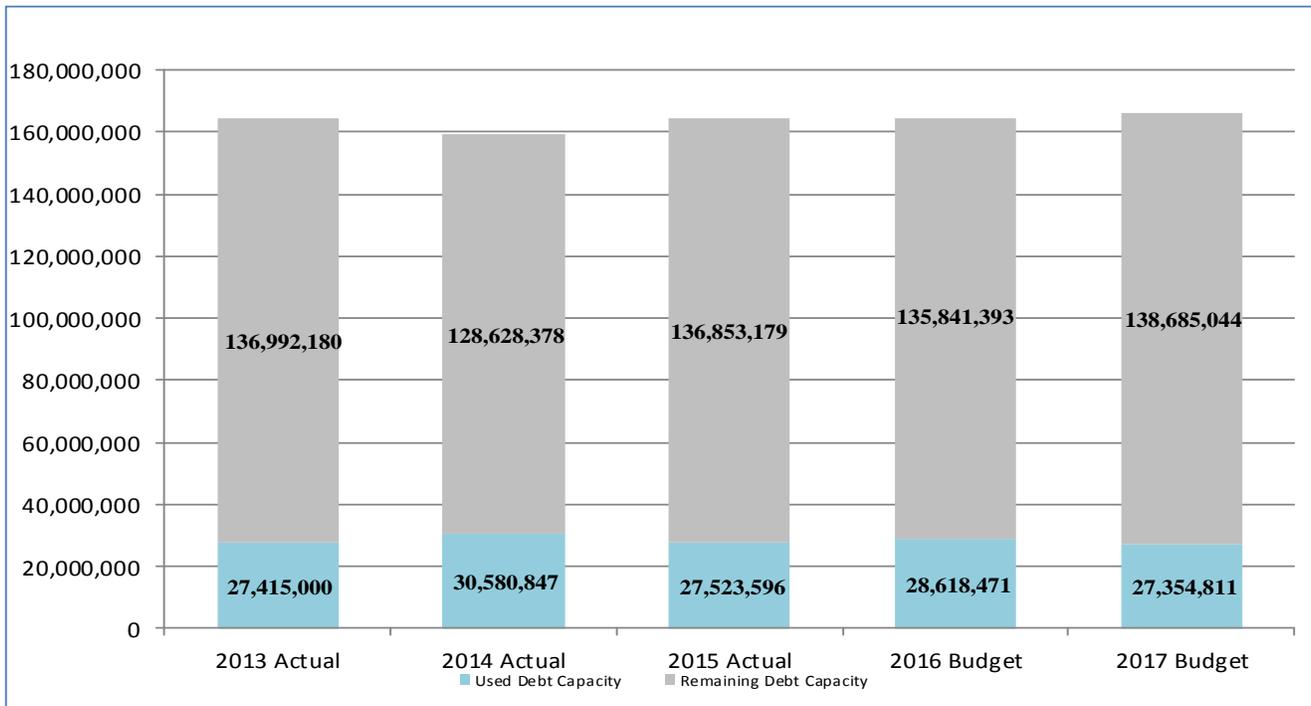
**DOUGLAS COUNTY, WISCONSIN
COMPUTATION OF LEGAL DEBT LIMIT**

CHAPTER 67, SECTION 03 OF THE WISCONSIN STATE STATUTES STATES:

"The aggregate amount of indebtedness, including existing indebtedness, of any municipality shall be five percent of the value of the taxable property located therein as equalized for state purposes."

Equalized value of real and personal property	\$ 3,320,066,800
Debt Limit - five percent of equalized value	166,003,340
Amount of debt applicable to debt limit:	
General obligation debt	\$ 27,354,811
Less: Amount available for repayment of general obligation bonds	<u>36,515</u>
Total debt applicable to limitation*	<u>27,318,296</u>
Legal Debt Margin	<u><u>\$ 138,685,044</u></u>
Percent Unused Borrowing Capacity	<u><u>83.54%</u></u>

Douglas County Legal Debt Limit



Debt Service

Debt Service Fund



**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Debt Service**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovt. Charges For Services	\$ 243,115	\$ 243,114	\$ 243,115	\$ 243,114
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	108,400	-	5,713,388	-
Revenues	351,515	243,114	5,956,503	243,114
Expenditures				
Debt Service	4,181,057	4,214,552	9,931,773	4,267,857
Net Cost From Operations	3,829,542	3,971,438	3,975,270	4,024,743
Fund Balance Adjustment	34,400	-	(3,832)	-
Tax Levy	\$ 3,863,942	\$ 3,971,438	\$ 3,971,438	\$ 4,024,743

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Debt Service				
Debt Service Interest	\$ 1,125,919	\$ 1,276,353	\$ 968,574	\$ 1,035,157
Debt Service Principal	3,055,137	2,938,199	8,963,199	3,232,700
Debt Service	\$ 4,181,057	\$ 4,214,552	\$ 9,931,773	\$ 4,267,857

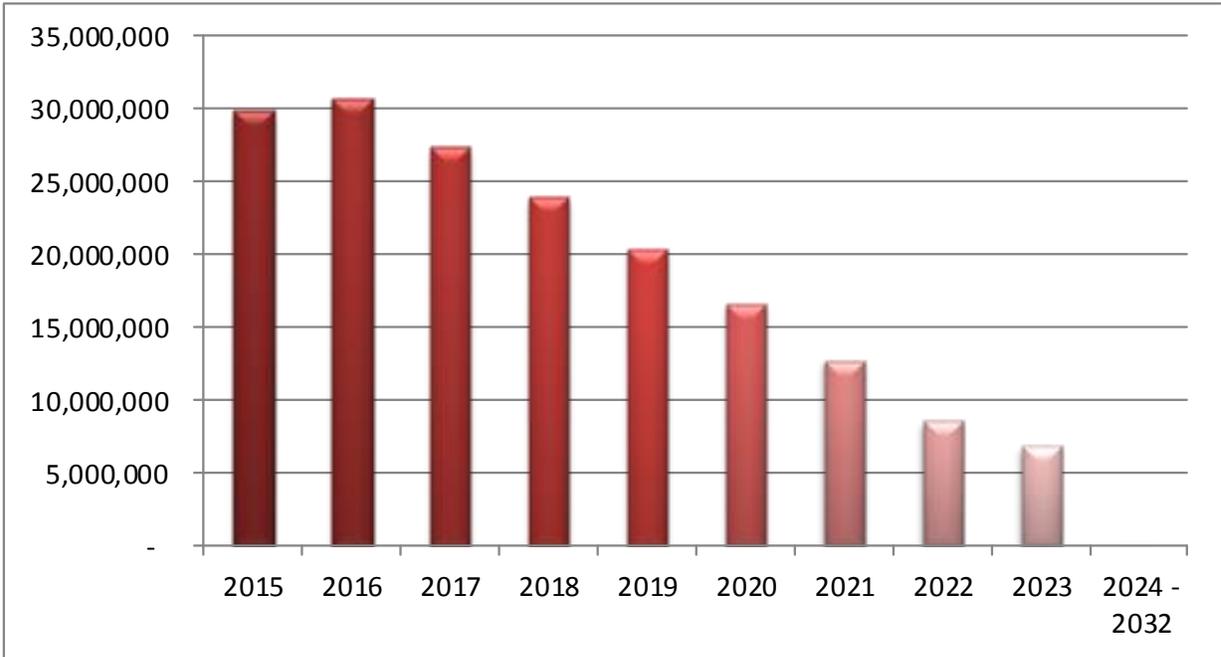
Debt Service Fund

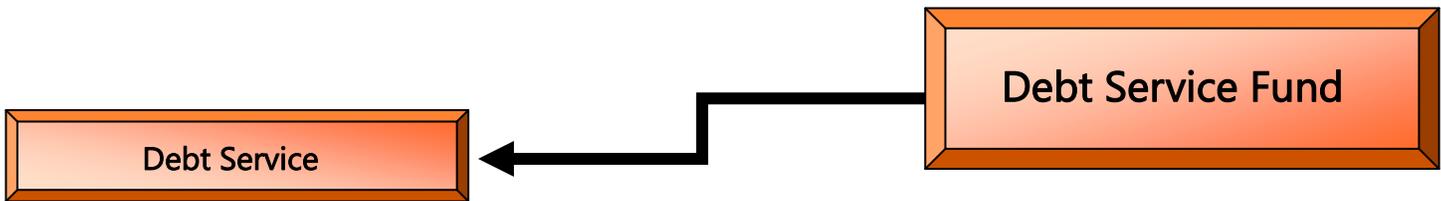


Debt Service

**DOUGLAS COUNTY, WISCONSIN
DEBT SERVICE FUND
CURRENT SUMMARY REPORT**

YEAR	PAYMENT	PRINCIPAL	INTEREST	BALANCE
2015				29,835,710
2016	9,908,273	8,963,199	945,074	30,712,511
2017	4,267,857	3,357,700	910,157	27,354,811
2018	4,126,895	3,436,989	689,906	23,917,822
2019	4,133,720	3,516,626	617,094	20,401,196
2020	4,314,844	3,751,159	563,685	16,650,037
2021	4,340,188	3,936,980	403,208	12,713,057
2022	4,464,189	4,147,742	316,447	8,565,315
2023	1,941,844	1,715,157	226,687	6,850,158
2024 - 2032	7,651,547	6,850,158	801,389	-
TOTALS	\$ 45,149,357	\$ 39,675,710	\$ 5,473,647	





2017 DEBT SERVICE TAX LEVY BREAKDOWN

	TAX LEVY/PMT	PRINCIPAL	INTEREST	BALANCE
Refunding 02/21/16	\$ 1,855,400	\$ 1,760,000	\$ 95,400	\$ 3,890,000
Refunding 11/04/2010	319,375	50,000	269,375	7,700,000
Refunding 01/05/2012	1,134,875	1,025,000	109,875	4,750,000
Loan 01/25/2013	446,357	247,700	198,657	5,049,811
General Obligation Debt 9/8/2015	236,850	150,000	86,850	3,590,000
General Obligation Debt 11/2016 (est.)	275,000	125,000	150,000	2,375,000
Subtotal	4,267,857	\$ 3,357,700	\$ 910,157	\$ 27,354,811
Less: City of Superior Payment	(243,114)			
TAX LEVY	\$ 4,024,743			

DOUGLAS COUNTY, WISCONSIN

**Payments from the City of Superior to
Douglas County for the Government Center**

YEAR	PAYMENT	PRINCIPAL	INTEREST	BALANCE
2014	243,114.81	155,835.32	87,279.49	1,589,312.24
2015	243,114.80	164,212.57	78,902.23	1,425,099.67
2016	243,114.80	173,040.16	70,074.64	1,252,059.51
2017	243,114.81	182,342.30	60,772.51	1,069,717.21
2018	243,114.81	192,144.49	50,970.32	877,572.72
2019	243,114.81	202,473.62	40,641.19	675,099.10
2020	243,114.80	213,358.01	29,756.79	461,741.09
2021	243,114.80	224,827.52	18,287.28	236,913.57
2022	243,114.78	236,913.57	6,201.21	-
	\$ 4,862,296.20	\$ 2,989,000.00	\$ 1,873,296.20	

Debt Service Fund

Debt Service

Douglas County, Wisconsin
2015 General Obligation Bonds
Dated: 09/03/15

YEAR	PAYMENT	PRINCIPAL	INTEREST	BALANCE
2015	\$ -	\$ -	\$ -	\$ 4,000,000
2016	342,634	260,000	82,634	3,740,000
2017	236,850	150,000	86,850	3,590,000
2018	248,700	165,000	83,700	3,425,000
2019	255,300	175,000	80,300	3,250,000
2020	251,800	175,000	76,800	3,075,000
2021	273,050	200,000	73,050	2,875,000
2022	269,050	200,000	69,050	2,675,000
2023	908,550	850,000	58,550	1,825,000
2024	921,775	885,000	36,775	940,000
2025	951,750	940,000	11,750	-
	\$ 4,659,459	\$ 4,000,000	\$ 659,459	

Douglas County, Wisconsin
2016 General Obligation Bonds
Dated: 11/17/16
Estimated Schedule

YEAR	PAYMENT	PRINCIPAL	INTEREST	BALANCE
2016	\$ -	\$ -	\$ -	\$ 2,500,000
2017	275,000	125,000	150,000	2,375,000
2018	141,688	100,000	41,688	2,275,000
2019	90,938	50,000	40,938	2,225,000
2020	40,688	-	40,688	2,225,000
2021	40,688	-	40,688	2,225,000
2022	40,688	-	40,688	2,225,000
2023	586,938	556,250	30,688	1,668,750
2024	586,938	556,250	30,688	1,112,500
2025	586,938	556,250	30,688	556,250
2026	586,938	556,250	30,688	-
	\$ 2,977,442	\$ 2,500,000	\$ 477,442	

Douglas County, Wisconsin
Board of Commissioners of Public Lands Loan
Prior Service Pension Liability
1/25/2013

YEAR	PAYMENT	PRINCIPAL	INTEREST	BALANCE
2014	\$ 446,357	\$ 192,906	\$ 253,451	\$ 5,765,847
2015	446,356	230,137	216,219	5,535,710
2016	446,357	238,199	208,158	5,297,511
2017	446,357	247,700	198,657	5,049,811
2018	446,357	256,989	189,368	4,792,822
2019	446,357	266,626	179,731	4,526,196
2020	446,356	276,159	170,197	4,250,037
2021	446,356	286,980	159,376	3,963,057
2022	446,357	297,742	148,615	3,665,315
2023	446,356	308,907	137,449	3,356,408
2024-2032	4,017,208	3,356,408	660,800	-
	\$ 8,480,774	\$ 5,958,753	\$ 2,522,021	

Debt Service

Debt Service Fund



Douglas County, Wisconsin
2010 General Obligation Refunding Bonds

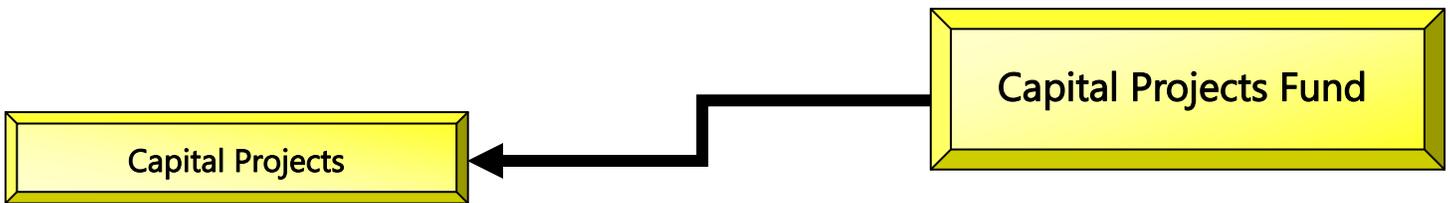
YEAR	PAYMENT	PRINCIPAL	INTEREST	BALANCE
2014	\$ 297,250	\$ 25,000	\$ 272,250	\$ 7,850,000
2015	321,500	50,000	271,500	7,800,000
2016	320,500	50,000	270,500	7,750,000
2017	319,375	50,000	269,375	7,700,000
2018	318,063	50,000	268,063	7,650,000
2019	316,688	50,000	266,688	7,600,000
2020	2,574,875	2,350,000	224,875	5,250,000
2021	2,664,563	2,525,000	139,563	2,725,000
2022	2,772,688	2,725,000	47,688	-
	<u>\$ 9,905,502</u>	<u>\$ 7,875,000</u>	<u>\$ 2,030,502</u>	

Douglas County, Wisconsin
2012 General Obligation Refunding Bonds

YEAR	PAYMENT	PRINCIPAL	INTEREST	BALANCE
2014	\$ 914,625	\$ 750,000	\$ 164,625	\$ 7,625,000
2015	924,375	775,000	149,375	6,850,000
2016	1,205,875	1,075,000	130,875	5,775,000
2017	1,134,875	1,025,000	109,875	4,750,000
2018	1,064,875	975,000	89,875	3,775,000
2019	1,045,375	975,000	70,375	2,800,000
2020	1,001,125	950,000	51,125	1,850,000
2021	956,219	925,000	31,219	925,000
2022	935,406	925,000	10,406	-
	<u>\$ 9,182,750</u>	<u>\$ 8,375,000</u>	<u>\$ 807,750</u>	

Douglas County, Wisconsin
2016 General Obligation Refunding Bonds

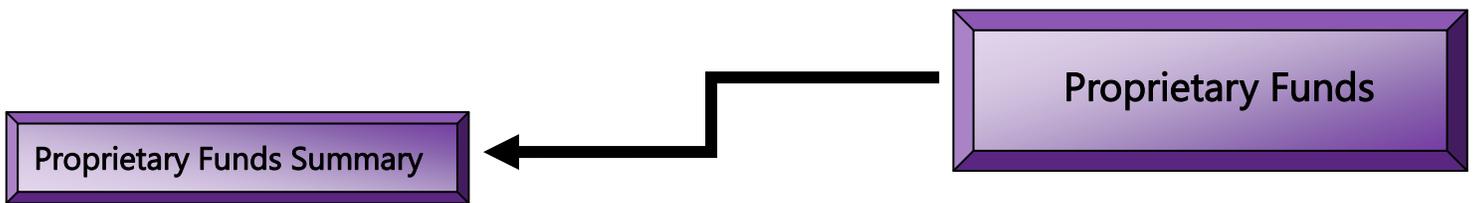
YEAR	PAYMENT	PRINCIPAL	INTEREST	BALANCE
2015	\$ -	\$ -	\$ -	\$ 5,650,000
2016	51,792	-	51,792	5,650,000
2017	1,855,400	1,760,000	95,400	3,890,000
2018	1,948,900	1,890,000	58,900	2,000,000
2019	2,020,000	2,000,000	20,000	-
	<u>\$ 5,856,092</u>	<u>\$ 5,650,000</u>	<u>\$ 226,092</u>	



BUDGET SUMMARY BY OBJECT
Capital Projects

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	46,740	-	11,766	-
Other Financing Sources	581,648	654,325	-	-
Revenues	628,388	654,325	11,766	-
Expenditures				
Contractual Services	-	40,000	4,939	-
Supplies & Expense	-	4,040	-	-
Expenditures	-	44,040	4,939	-
Net Cost From Operations	(628,388)	(610,285)	(6,827)	-
Capital Outlay	581,648	872,522	191,280	-
Fund Balance Adjustment	\$ (46,740)	\$ 262,237	\$ 184,453	\$ -

No specific capital projects are in this 2017 budget. Capital project's funding is contingent on levels of fund balances and reserves and one-time revenues and will be addressed in the beginning of 2017.



INTERNAL SERVICE FUNDS

Account for the financing of goods and services provided by one County department to other County departments or to other governments on a cost-reimbursement basis.

- ***HIGHWAY***

Accounts for the operations of the County Highway Department, which consists primarily of the maintenance and construction of all the county's highways, and the maintenance of State Highways within the county.

- ***CENTRAL SUPPLY FUND***

The County Clerk's office is responsible for the duties of the Central Supply Fund which includes, but is not limited to, metering mail and parcels for mailing.

- ***WORKERS' COMPENSATION FUND***

The County is on a self-insured basis for workers' compensation. Operations of the fund are financed through operating transfers from other funds.

- ***INFORMATION SERVICES FUND***

Accounts for complete automation of financial transactions and special projects primarily to departments within the County.

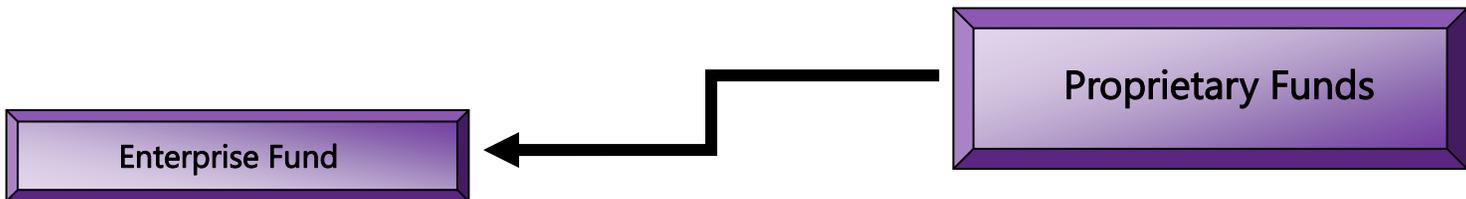
- ***LAND RECORDS FUND***

Accounts for the operation of mapping and plat book production function within the County. The Land Records Department is located in the Zoning Department.



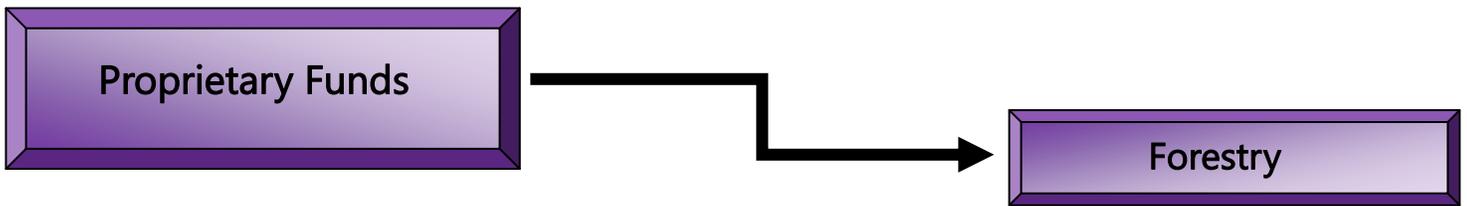
**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
PROPRIETARY FUNDS
Internal Service and Enterprise Funds**

Account Description	2014 Actual Amount	2015 Actual Amount	2016 Budgeted Amount	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 4,654,552	\$ 2,079,961	\$ 1,501,825	\$ 1,580,825
Licenses & Permits	2,455	2,345	2,000	2,000
Public Charges For Services	4,277,909	4,850,366	3,390,522	4,522,520
Intergovt. Charges For Services	7,182,755	7,216,092	7,336,976	7,431,846
Miscellaneous Revenues	379,763	882,166	139,692	156,452
Other Financing Sources	(1,126,703)	3,104,665	2,022,835	3,121,384
Revenues	15,370,731	18,135,594	14,393,850	16,815,027
Expenses				
Personnel Services	4,170,646	4,308,697	4,507,155	4,588,286
Contractual Services	6,868,663	10,932,892	10,718,410	11,235,160
Supplies & Expense	1,849,883	1,352,427	1,565,842	1,541,412
Fixed Charges	3,471,157	3,905,352	3,994,662	4,346,884
Grants & Contributions	203,881	501,857	220,879	668,212
Department Allocation	(1,660,983)	(4,835,748)	(3,483,375)	(5,814,550)
Expenses	14,903,248	16,165,478	17,523,573	16,565,404
Net Cost From Operations	(467,483)	(1,970,117)	3,129,723	(249,623)
Fund Balance Adjustment	(4,030,983)	(5,621,794)	(397,975)	(3,805,000)
Tax Levy	\$ 3,563,500	\$ 3,651,677	\$ 3,527,698	\$ 3,555,377



In 1999, the Forestry Department was converted to an enterprise fund. The department focus is to operate as a business enterprise for profit. It is expected to continue to contribute to the General Fund in the coming years thus reducing the County Tax Levy.





Mission

The mission of the Douglas County Forestry Department is to enhance the quality of life in the County by ensuring long-term health, viability and productivity of County Forest lands and providing many diverse recreational opportunities to our residents and visitors that meet the needs of current and future generations.

Goals/Objectives

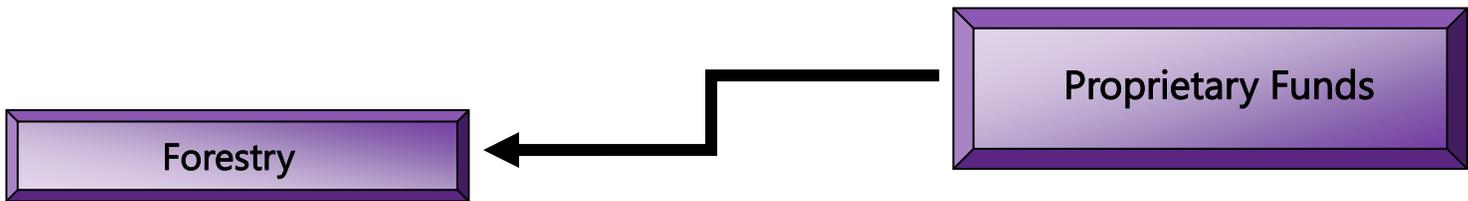
Throughout the next year, the Forestry Department will continue its long-term commitment to sustainability managing the County’s forest resources by promoting management practices that are scientifically credible and economically, environmentally, and socially responsible. The Department will continue to promote the principles of sustainable forest resource management on a multiple-use platform assuring maximum public benefits. Optimum production of forest products will be managed together with outdoor recreational opportunities, wildlife habitat, watershed and water quality protection, aesthetic values, unique sites, and biodiversity.

The Department will continue to improve the effectiveness and efficiency of its operations by focusing on the following goals in addition to those goals, objectives, and overall responsibilities prescribed by the Douglas County Forest Comprehensive Land-Use Plan:

- Goal 1:** Develop, manage, and administer the forest management program.
- Goal 2:** Develop, maintain, and improve outdoor recreation offerings.
- Goal 3:** Develop, maintain, and improve Department road and trail infrastructure, facilities and equipment, and water control structures.
- Goal 4:** Develop, manage, and administer the resource protection program.
- Goal 5:** Develop, manage, and administer the real estate program.
- Goal 6:** Develop, maintain, and improve the information technology program.

The Forestry Department maintains:

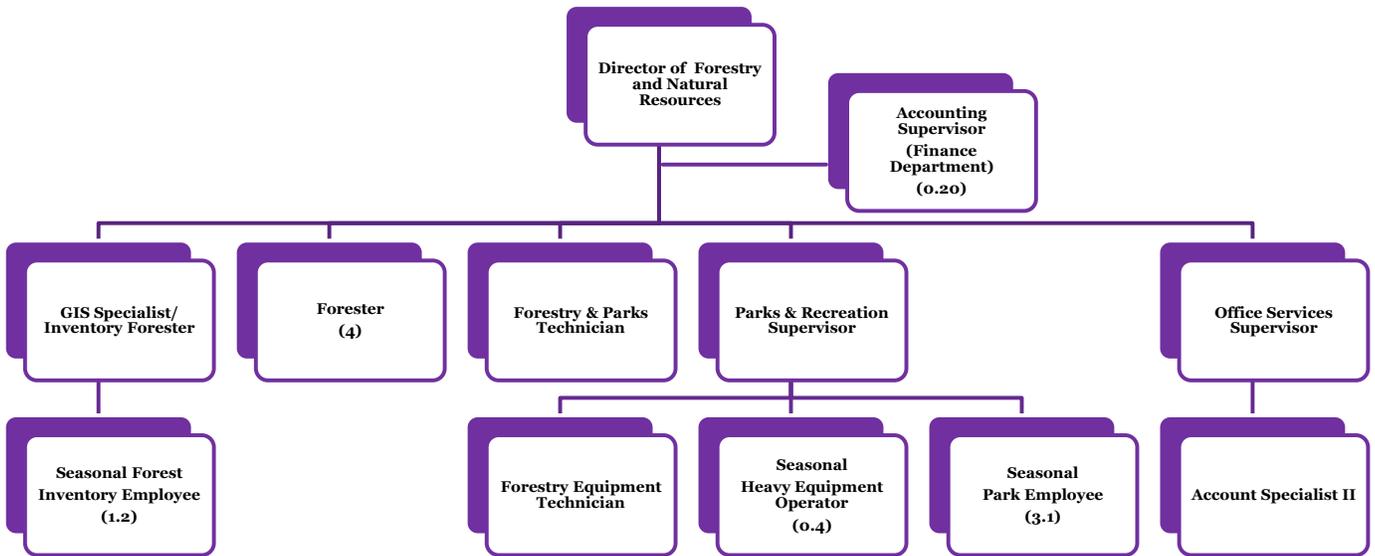
- 278,900 acres of County Forest lands
- 3 County Park Campgrounds
- 5 County Park Day-Use Areas
- 5 miles of OHM Trails
- 2 Scenic Viewpoints
- 12 State Natural Areas
- 9 High Conservation Value Forests
- 100 miles of Summer ATV/UTV Trails
- 300 miles of Snowmobile and Winter ATV/UTV Trails
- 1 Developed Wildlife Recreational Area
- 97 miles of County Forest Roads (fuel tax funded)
- 800 miles of general forest access roads (non-fuel tax funded)
- 10 miles Cross-Country Ski Trails
- 7 water control structures
- 5 improved boat launches
- North County National Scenic Hiking Trail
- 15 miles of horseback riding trails



Performance Indicators

<u>Timber Sale Accomplishments</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>
Timber Sale Acreage Sold	4,241	4,793	4,481	5,821	4,500
Timber Sale Acreage Harvested	6,546	3,577	4,562	5,519	4,000
Timber Sale Revenue Earned	\$ 4,111,795	\$ 2,020,563	\$ 3,098,441	\$ 5,096,670	\$ 3,500,000

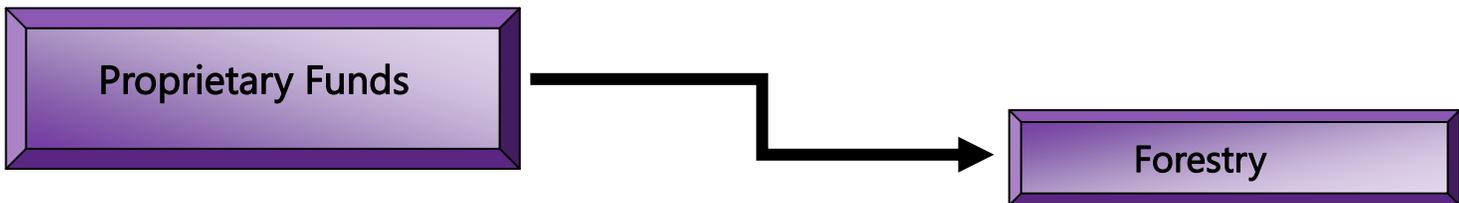
* Estimated



Full Time Equivalents

Position	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Director of Forestry & Natural Resources	1.00	1.00		1.00	1.00	
Accounting Supervisor*	0.20	0.00		0.20	0.00	
GIS Specialist/Inventory Forester	1.00	1.00		1.00	1.00	
Forester	4.00	4.00		4.00	4.00	
Forestry & Parks Technician	1.00	1.00		1.00	1.00	
Parks & Recreation Supervisor	1.00	1.00		1.00	1.00	
Office Services Supervisor	1.00	1.00		1.00	1.00	
Seasonal Forest Inventory Employee	1.20		4.00	1.20		4.00
Forestry Equipment Technician	1.00	1.00		1.00	1.00	
Seasonal Heavy Equipment Operator	0.40		1.00	0.40		1.00
Seasonal Park Employee	3.10		8.00	3.10		8.00
Account Specialist II	1.00	1.00		1.00	1.00	
Totals	15.90	11.00	13.00	15.90	11.00	13.00

* Accounting Supervisor is under the direction of the Finance Department, and also works 80% of the time for Highway Dept.



**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Forestry**

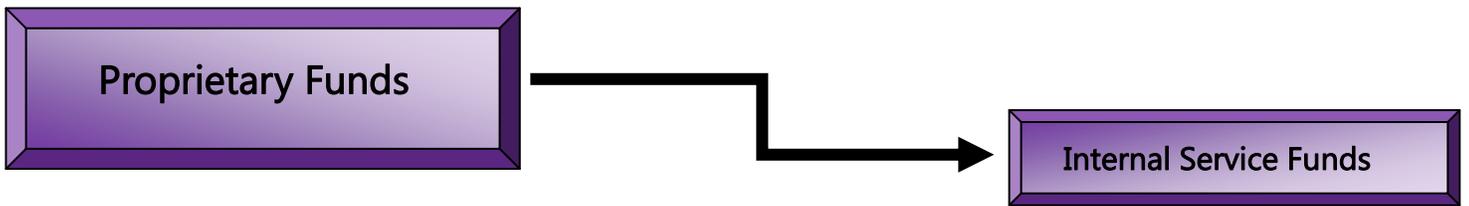
	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 1,078,933	\$ 315,825	\$ 248,485	\$ 313,825
Licenses & Permits	2,345	2,000	1,065	2,000
Public Charges For Services	4,068,825	2,538,926	2,433,719	3,776,830
Intergovt. Charges For Services	167	610	1,166	265
Miscellaneous Revenues	85,707	29,692	41,914	44,652
Other Financing Sources	(1,808,000)	(858,000)	(572,000)	(2,040,646)
Revenues	3,427,978	2,029,053	2,154,350	2,096,926
Expenses				
Personnel Services	917,082	982,668	634,347	1,028,725
Contractual Services	382,005	405,446	211,202	362,152
Supplies & Expense	227,205	227,040	149,137	284,950
Fixed Charges	333,081	374,417	244,251	430,956
Grants & Contributions	7,743	8,143	2,739	8,143
Department Allocation	67,764	65,500	42,574	12,000
Expenses	1,934,880	2,063,214	1,284,249	2,126,926
Fund Balance Adjustment	\$ (1,493,098)	\$ 34,161	\$ (870,101)	\$ 30,000

Forestry

Proprietary Funds

**DOUGLAS COUNTY, WISCONSIN
OPERATING EXPENSES BY ACTIVITY
Forestry**

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Culture, Recreation & Education				
Lucius Woods Park	\$ 74,331	\$ 80,395	\$ 56,458	\$ 91,574
Gordon Dam Park	34,950	39,543	23,136	44,852
Mooney Dam Park	11,152	11,635	6,159	14,131
Other Recreational Areas	120,051	122,187	64,058	132,618
Snowmobile Trails - State	85,008	75,625	50,214	75,625
All Terrain Vehicle Trail	93,030	90,550	65,376	90,550
Culture, Recreation & Education	418,522	419,935	265,400	449,350
Conservation and Development				
County Forest Roads	101,542	81,825	58,203	89,740
Forestry Personnel	-	0	-	-
Forestry Administration	646,995	670,321	418,671	735,670
Forestry Equipment	125,578	149,371	131,979	142,849
Forestry Plantings	77,011	64,575	64,087	65,025
Forestry Timber Stand Improvement	2,737	11,150	-	10,900
Forestry Fire Protection	1,940	8,610	7,567	2,860
Forest Timber Access Roads	36,979	29,080	4,733	30,090
Forestry Surveying	14,250	44,336	5,400	10,175
County Forest Signs	1,825	2,890	2,242	3,850
Forest Timber Sales Expense	392,346	431,261	241,301	438,800
Forest Buildings	70,435	76,725	43,913	74,200
Hwy Dept & Other Dept Work	144	-	-	-
Water & Land Conservation	23	610	1,166	265
Dam Maintenance	17,065	35,673	22,998	36,300
Storm Damage	-	-	5,981	-
Bird Sanctuary	12,985	23,702	9,234	23,702
Other Local Government Projects	-	-	-	-
Wildlife Habitat (\$0.05 per acre)	14,503	13,150	1,374	13,150
Conservation and Development	1,516,358	1,643,279	1,018,850	1,677,576
TOTAL	\$ 1,934,880	\$ 2,063,214	\$ 1,284,249	\$ 2,126,926



Internal service funds account for the financing of goods and services provided by one County department to other County departments or to other governments on a cost-reimbursement basis.

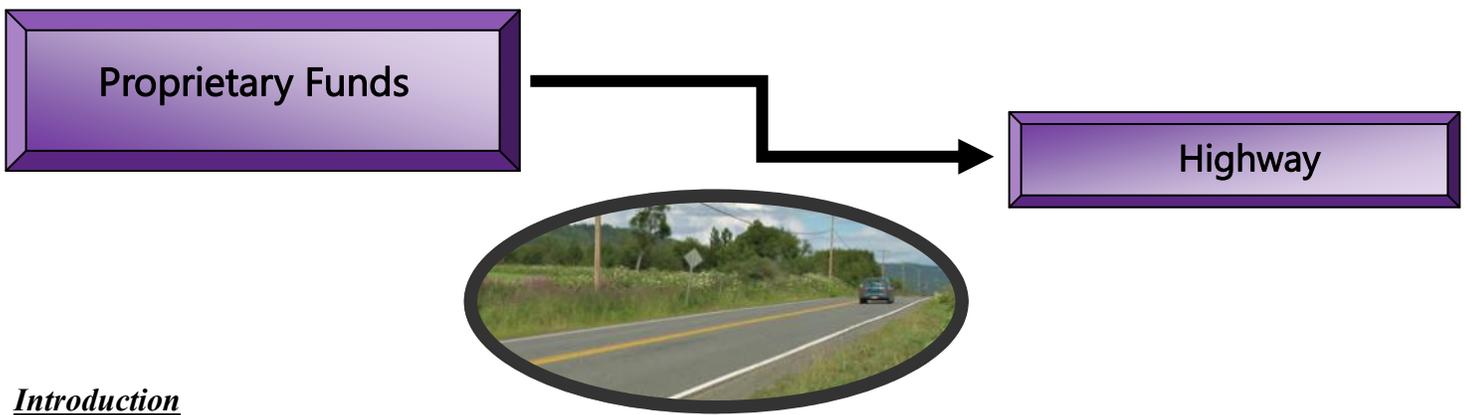


Internal Service Funds

Proprietary Funds

**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Internal Service Funds**

Account Description	2014 Actual Amount	2015 Actual Amount	2016 Budget Amount	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 4,318,163	\$ 1,001,028	\$ 1,186,000	\$ 1,267,000
Licenses & Permits	-	-	-	-
Public Charges For Services	791,584	781,541	851,596	745,690
Intergovt. Charges For Services	7,181,249	7,215,925	7,336,366	7,431,581
Miscellaneous Revenues	291,660	796,458	110,000	111,800
Other Financing Sources	486,347	4,912,665	2,880,835	5,162,030
Revenues	13,069,002	14,707,616	12,364,797	14,718,101
Expenses				
Personnel Services	3,256,508	3,391,615	3,524,487	3,559,561
Contractual Services	6,519,414	10,550,887	10,312,964	10,873,008
Supplies & Expense	1,534,139	1,125,222	1,338,802	1,256,462
Fixed Charges	3,155,915	3,572,271	3,620,245	3,915,928
Grants & Contributions	196,789	494,115	212,736	660,069
Department Allocation	(1,725,006)	(4,903,512)	(3,548,875)	(5,826,550)
Expenses	12,937,758	14,230,598	15,460,359	14,438,478
Net Cost From Operations	(131,243)	(477,019)	3,095,562	(279,623)
Fund Balance Adjustment	(3,694,743)	(4,128,696)	(432,136)	(3,835,000)
Tax Levy	\$ 3,563,500	\$ 3,651,677	\$ 3,527,698	\$ 3,555,377



Introduction

The Douglas County Highway Department performs maintenance and construction on 32 county bridges and 338 miles of county highways. The Department also maintains 439 lane miles of state highways. Summer maintenance activities include pothole patching, crack filling, asphalt wedging and rut filling, shouldering, mowing and brushing roadside vegetation, culvert pipe repairs and replacements, beam guard repairs, bridge repairs, ditch maintenance, bridge washing, litter pickup, pavement sweeping, and sign repairs and replacements. Winter maintenance activities include screening sand and mixing sand and salt for use on county highways, plowing and removing snow, pothole patching, brushing roadside vegetation, and steaming frozen culvert pipes. There are 14 county plow routes and 9 state plow routes. Construction activities include pulverizing and paving county highways, asphalt overlays, and large culvert installations. The main Highway Department office and garage is located in Hawthorne; the outlying portal garages are located at Dairyland, Gordon, Maple, and Pattison Park.

Mission

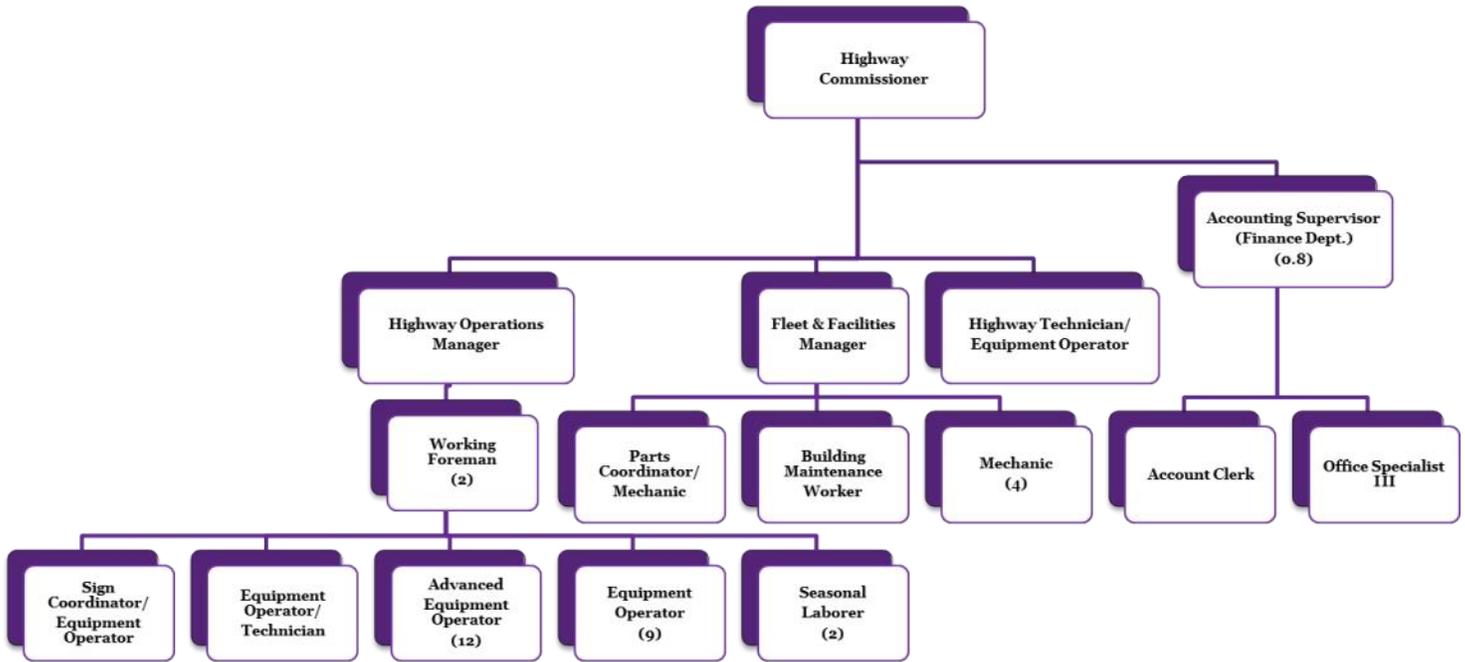
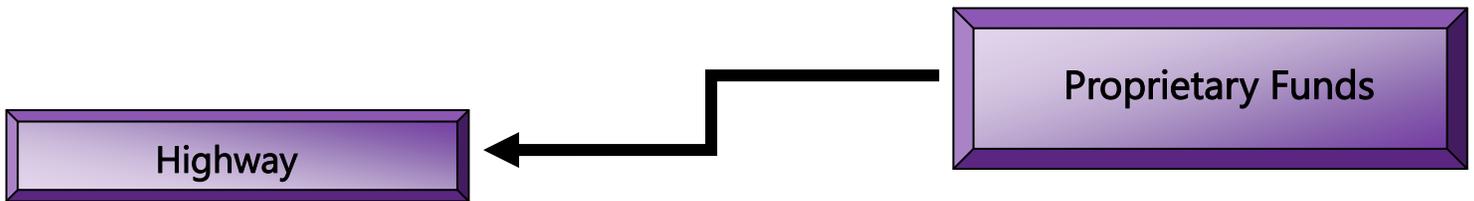
The Highway Department has charge, under the direction of the Transportation & Infrastructure Committee, of all of the county trunk highways in the County. It is the duty of the Department to do, or have done all necessary engineering and make all necessary examinations for the establishment, construction, improvement and maintenance of highways.

Under Chapter 83 of the Wisconsin State Statutes, the County is responsible for the maintenance of County roadways and State roadways that are located within the county. The Department strives to provide services to other local government units, which helps offset the County tax levy.

Goals

The following are goals/objectives for 2017 for the Highway Department. Completion of all goals can only be achieved if the county obtains funding through bonding in the amount of \$5 million. This is reflected in the 2017 budget.

- Pulverize and pave CTH P, from CTH B 4.22 miles.
- Pulverize and pave CTH Y, from USH 53 to Simms Lake Road. 11.65 miles.
- Pulverize and pave CTH D, from CTHB to Evans—STP Reconstruction 3.00 miles
- CTH B—Balsam Bridge Replacement
- CTH C—Bridge Rehabilitation at Abandoned Railroad Grade
- CTH C—(State Line to STH 35) - reconstruction design 10.43 miles
- Replace aging equipment in the hopes of lowering equipment repair costs.
- Continue highway maintenance activities, including crack filling, rut filling and wedging to maintain designed life cycle of roads.



Full Time Equivalents

Position	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Highway Commissioner	1.00	1.00		1.00	1.00	
Highway Operations Manager	1.00	1.00		1.00	1.00	
Highway Technician/Equipment Operator	1.00	1.00		1.00	1.00	
Fleet & Facilities Manager	1.00	1.00		1.00	1.00	
Accounting Supervisor*	0.80	0.00		0.80	0.00	
Working Foreman	2.00	2.00		2.00	2.00	
Parts Coordinator/Mechanic	1.00	1.00		1.00	1.00	
Mechanic	4.00	4.00		4.00	4.00	
Sign Coordinator/Equipment Operator	1.00	1.00		1.00	1.00	
Equipment Operator/Technician	1.00	1.00		1.00	1.00	
Advanced Equipment Operator	12.00	12.00		12.00	12.00	
Building Maintenance Worker	1.00	1.00		1.00	1.00	
Equipment Operator	9.00	9.00		9.00	9.00	
Account Clerk	1.00	1.00		1.00	1.00	
Office Specialist III	1.00	1.00		1.00	1.00	
Seasonal Laborer	2.00		8.00	1.00		8.00
Totals	39.80	37.00	8.00	38.80	37.00	8.00

*Accountant is a Finance Department employee. Accountant works 20% of time for Forestry Department.

Proprietary Funds



Highway

BUDGET SUMMARY BY OBJECT
Highway

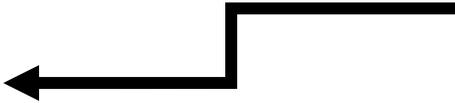
	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 954,572	\$ 1,086,000	\$ 625,742	\$ 1,167,000
Licenses & Permits	-	-	-	-
Public Charges For Services	48,147	9,895	8,292	10,940
Intergovt. Charges For Services	2,019,966	1,952,278	1,251,156	1,978,710
Miscellaneous Revenues	43,450	7,300	49,423	7,300
Other Financing Sources	4,874,400	2,680,000	1,340,000	5,180,000
Revenues	7,940,535	5,735,473	3,274,613	8,343,950
Expenses				
Personnel Services	3,049,745	3,206,292	2,139,898	3,301,259
Contractual Services	4,720,724	4,580,550	2,934,815	5,562,500
Supplies & Expense	951,459	1,192,887	752,573	1,112,897
Fixed Charges	3,331,607	3,425,500	2,391,869	3,660,550
Grants & Contributions	21,101	77,736	540	97,915
Department Allocation	(5,075,695)	(3,738,500)	99,448	(6,027,000)
Expenses	6,998,942	8,744,465	8,319,142	7,708,121
Net Cost From Operations	(941,594)	3,008,992	5,044,529	(635,829)
Fund Balance Adjustment	(4,479,565)	(405,000)	1,630,537	(4,070,000)
Tax Levy	\$ 3,537,971	\$ 3,413,992	\$ 3,413,992	\$ 3,434,171

OPERATING EXPENSES BY ACTIVITY

	2015 Actual Amount	2016 Budget Amount	2016 8 Month Actual	2017 Budget Amount
Public Works				
Highway and Street Admin	\$ 677,009	\$ 759,185	\$ 612,809	\$ 770,532
Other Highway and Street Admin	174,571	238,478	91,623	262,457
Highway and Street Maint-Local	1,907,176	2,072,652	1,024,377	2,033,032
Highway and Street Const-Local	2,408,571	3,847,000	5,277,024	2,793,200
State (highway)	1,640,004	1,751,750	1,254,850	1,770,500
Other Local Govt (hwy & st)	137,222	60,000	48,623	64,000
Local Departments	2,184	5,200	1,829	3,500
Non-Government Customers	52,203	10,200	8,008	10,900
Public Works	\$ 6,998,942	\$ 8,744,465	\$ 8,319,142	\$ 7,708,121

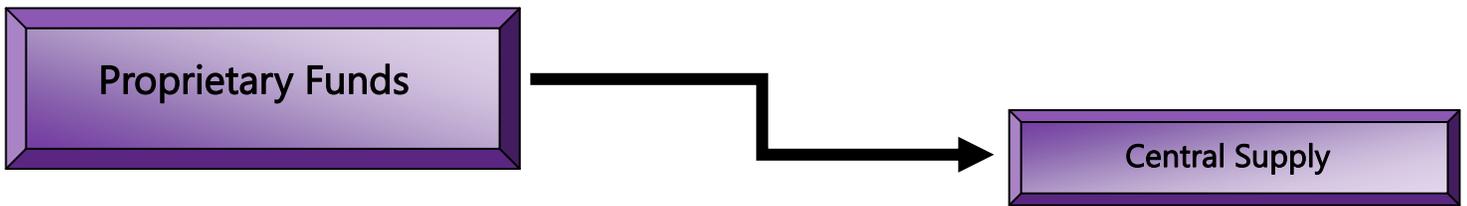
Highway

Proprietary Funds



**DOUGLAS COUNTY HIGHWAY DEPARTMENT
SUMMARY OF REQUESTS FOR COUNTY AID TO BRIDGES
BUDGET YEAR 2017**

Town/Village <i>Project Description</i>	Total Estimated Cost	STP Funding	Total County & Town/Village Estimated Cost	Project Funding Requested in Prior Years	County Aid to Bridges Funding Requested
Town of Cloverland <i>Culvert replacement on Remer Road , 1/4 mile east of STH 13 (48" X 65')</i>	14,500.00	-	14,500.00	-	7,250.00
Town of Cloverland <i>Culvert replacement on Remer Road , 3/4 mile east of STH 13 (120" X 80')</i>	60,000.00	-	60,000.00	-	30,000.00
Town of Maple <i>Bridge #B-16-0138 located on Bardon Creek Road</i>	429,154.12	343,323.30	85,830.82	-	42,915.00
Village of Poplar <i>Culvert replacement on West Homestead Road (48" X 44')</i>	10,500.00	-	10,500.00	-	5,250.00
Village of Poplar <i>Culvert replacement on Lakeview Road (60" X 50')</i>	14,000.00	-	14,000.00	-	7,000.00
Village of Poplar <i>Culvert replacement on Bayfield Road (48" X 55')</i>	11,000.00	-	11,000.00	-	5,500.00
Total					\$ 97,915.00
2017 County Aid to Bridges Funding Sources:					
Levy					\$ 67,915.00
Undesignated Reserve					30,000.00
					\$ 97,915.00



Mission

To provide services to County departments and the County Board in the areas of photocopying, postage metering of outgoing mail, distribution of internal mail, and facsimile machine service. Central Supply also provides services to the general public in the area of photocopying.

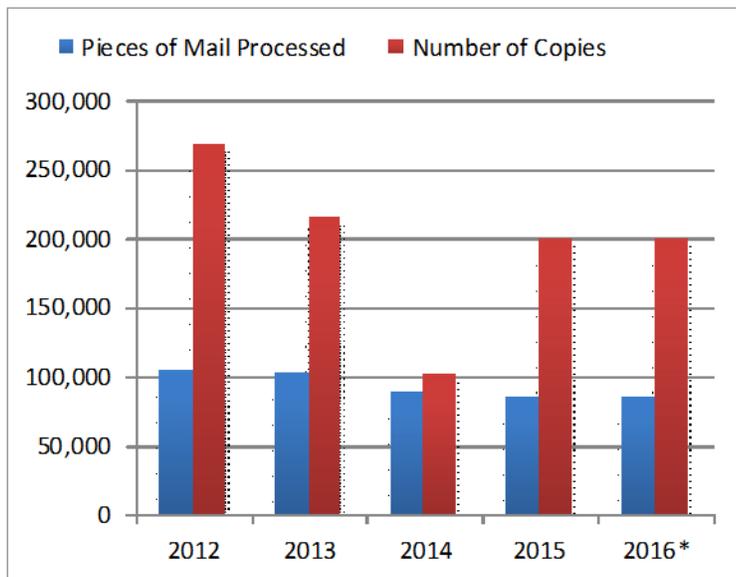
Goals/Objectives

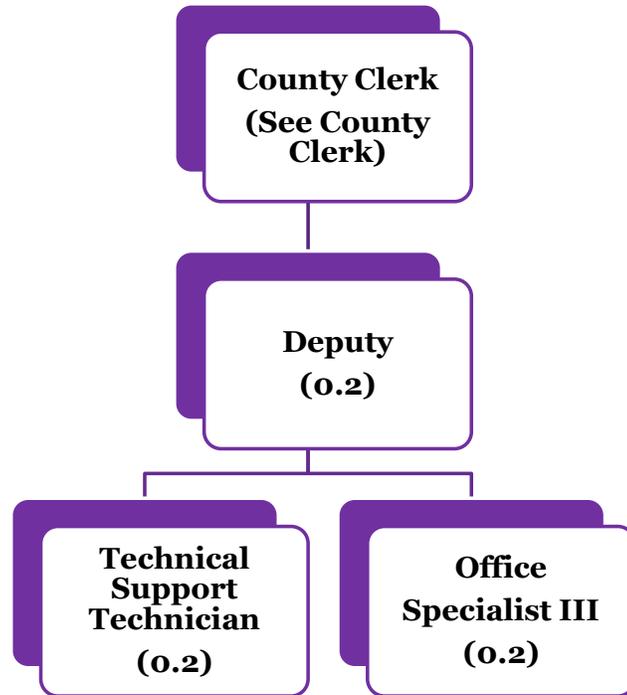
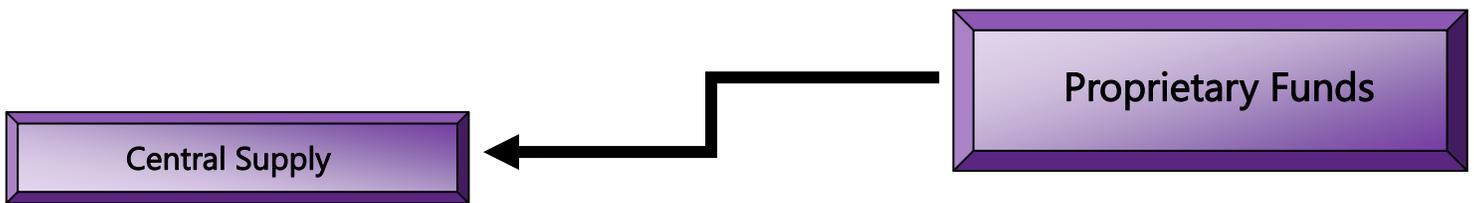
To provide high quality, efficient, timely service to all customers of Central Supply.

Performance Indicators

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>	<u>Decline since 2009</u>
Pieces of Mail Processed	104,933	102,597	88,318	85,000	85,000	51%
Number of Copies	267,146	214,382	100,669	200,000	200,000	76%

**Estimated.*





Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Deputy*	0.20			0.20		
Technical Support Technician*	0.20			0.20		
Office Specialist III*	0.20			0.20		
Totals	0.60	0.00	0.00	0.60	0.00	0.00

*0.80 of each of these positions are allocated to the County Clerk Department.

In 2010, the full-time Supply position was cut from the budget. The County Clerk’s department will be handling the duties of this position.

Proprietary Funds



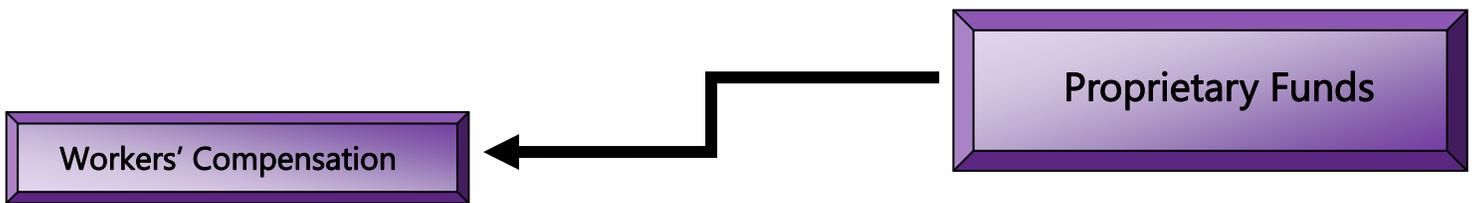
Central Supply

**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Central Supply**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Public Charges For Services	\$ 550	\$ 500	\$ 402	\$ 500
Intergovt. Charges For Services	91,132	83,090	46,683	86,390
Miscellaneous Revenues	58	-	46	-
Revenues	91,740	83,590	47,131	86,890
Expenses				
Personnel Services	11,547	12,000	8,147	16,000
Contractual Services	16,280	19,100	11,464	17,800
Supplies & Expense	58,384	46,640	25,368	46,890
Fixed Charges	4,256	4,700	4,262	4,700
Department Allocation	1,243	1,150	754	1,500
Expenses	91,709	83,590	49,996	86,890
Fund Balance Adjustment	\$ 31	\$ -	\$ (2,865)	\$ -

OPERATING EXPENSES BY ACTIVITY

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
Central Duplication Printing	\$ 8,080	\$ 9,500	\$ 6,045	\$ 9,500
Central Supplies & Fax	6,077	6,190	5,073	6,790
Central Postage/Mailing	77,553	67,900	38,878	70,600
General Government	\$ 91,709	\$ 83,590	\$ 49,996	\$ 86,890



Douglas County is self-insured for workers' compensation. The Workers' Compensation Fund accounts for claims and expenses incurred relating to on-the-job injuries incurred by employees. Operations are predominately financed through operating transfers from other funds. The amount charged to other funds is calculated using State of Wisconsin tables for job classes and rates.



Proprietary Funds



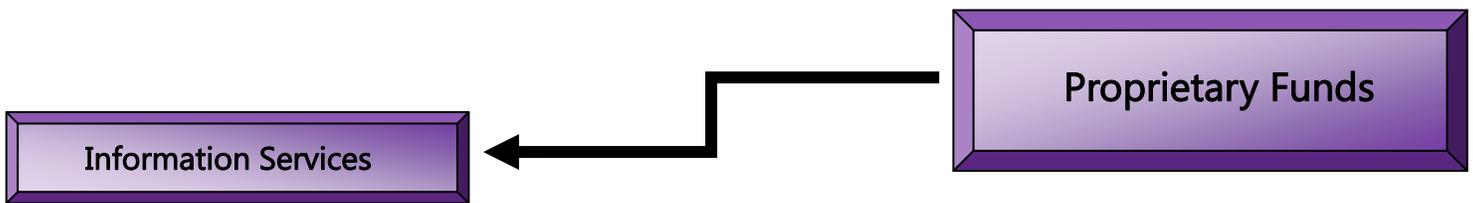
Workers' Compensation

BUDGET SUMMARY BY OBJECT
Workers' Compensation

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovt. Charges For Services	\$ 476,769	\$ 458,000	\$ 309,462	\$ 508,604
Miscellaneous Revenues	74,760	\$ 1,500	\$ 2,023	\$ 1,500
Revenues	551,529	459,500	311,485	510,104
Expenses				
Contractual Services	57,679	241,500	50,700	240,000
Fixed Charges	37,747	26,000	1,330	41,600
Grants & Contributions	28,599	135,000	13,378	161,154
Department Allocation	75,319	57,000	4,591	67,350
Expenses	199,344	459,500	69,999	510,104
Fund Balance Adjustment	\$ 352,185	\$ -	\$ 241,486	\$ -

OPERATING EXPENSES BY ACTIVITY

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
Workers' Compensation	\$ 199,344	\$ 459,500	\$ 70,010	\$ 510,104



Mission

Information Services works together with the City of Superior Information Services to serve users with computer and telephone services for the departments in both Douglas County and the City of Superior. Some computer services are also provided to the towns and villages in Douglas County for tax and assessment processing. Departments have direct access to data in the main computers with their own microcomputers and terminals. Current computerized applications include accounting, payroll, register of deeds, tax collections, and many others. Tax records are now accessible to the public over the Internet. With an excellent working relationship between Information Services in Douglas County and the City of Superior, and with ongoing work to merge our computer networks, it is expected that our joint services will continue to benefit both City and County operations.

Information Services Road Map

2016

- Get Information Services Organized with new staff and new procedures
- Move the old HHS server applications to the new HHS server.
- Get Family Care Act Reporting module implemented
- Replace UPS in Data Room
- Upgrade storage capacity for all virtual servers
- Upgrade/new firewall and reporting system
- Purchase IBM Power 7 to eliminate lease

2017

- Disaster Recovery-Fiber connection to Highway for internet
- Disaster Recovery-Move IBM HA Box to Highway and upgrade software
- Upgrade to JDE World V9.4. Replace ACOM with BI Publisher for checks and EFT's.
- Upgrade phone system
- Do RFP for managed services for the IBM
- Train employees on the IBM and JD Edwards for business continuity.

2018

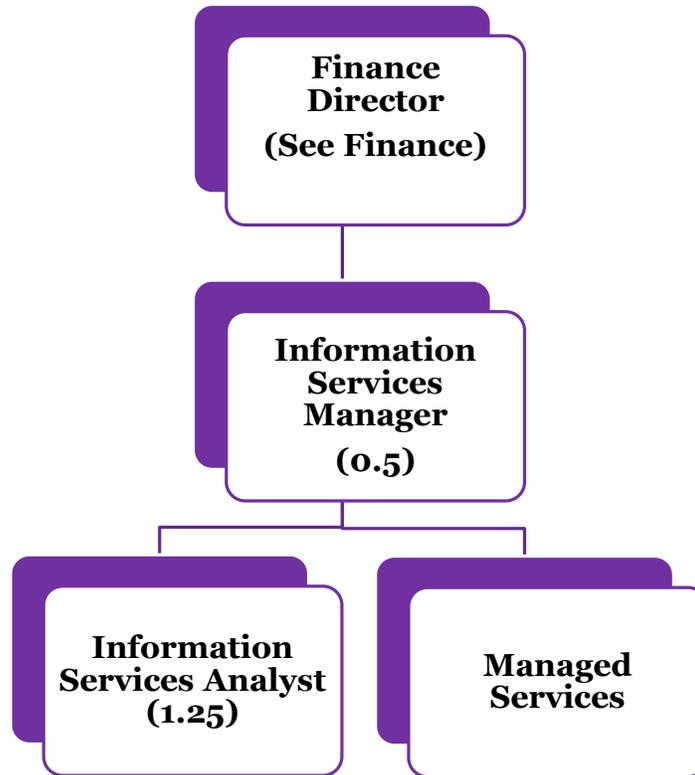
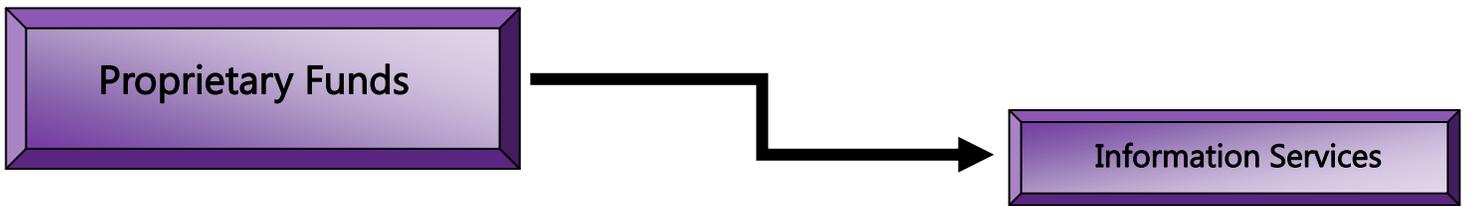
- Begin conversion to Virtual PC's to save money and increase operating efficiency
- IT Manager retiring, June 2018. Replace with Information Services Analyst to work full-time for Information Services.
- Fill position of Director of Information Services

2019

- Install Air Conditioner for Data Room
- Update all computers for expiration of Windows 7

2020

- New IBM or go to PC based system for Financial reporting and Imaging Applications
- Upgrade current financial software or migrate to a new system.



Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Information Services Manager*	0.50	1.00		0.50	0.00	
Information Services Analyst	1.25	1.00	1.00	1.25	1.00	1.00
Totals	1.75	2.00	1.00	1.75	1.00	1.00

*Information Services Manager works 50% for the Finance Department

Information Services

Proprietary Funds

**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Information Services**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Public Charges For Services	\$ 243	\$ 100	\$ -	\$ -
Intergovt. Charges For Services	855,116	911,898	512,311	938,139
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	34,000	-	-
Revenues	855,359	945,998	512,311	938,139
Expenses				
Personnel Services	174,520	162,759	85,359	127,884
Contractual Services	409,141	524,364	353,987	592,620
Supplies & Expense	108,362	85,475	14,623	82,875
Fixed Charges	129,288	139,400	60,556	134,760
Grants and Contributions	334,366	-	-	-
Department Allocation	-	-	-	-
Expenses	1,155,677	911,998	514,526	938,139
Fund Balance Adjustment	\$ (300,318)	\$ 34,000	\$ (2,214)	\$ -

OPERATING EXPENSES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
IS-General Administration	\$ 749,452	\$ 448,278	\$ 231,336	\$ 454,719
IS-Telephone/Communication	67,792	68,500	33,599	68,500
IS-Operations (Hardware & Software)	298,745	395,220	249,591	414,920
IS-Conversion Project	39,688	-	-	-
General Government	\$ 1,155,677	\$ 911,998	\$ 514,526	\$ 938,139

Health Insurance

Proprietary Funds

**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Health & Dental Insurance**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Public Charges For Services	\$ 677,839	\$ 767,000	\$ 435,229	\$ 663,000
Intergovt. Charges For Services	3,772,191	3,930,000	2,488,780	3,918,638
Miscellaneous Revenues	678,189	101,200	77,546	103,000
Other Financing Sources	-	-	-	-
Revenues	5,128,219	4,798,200	3,001,555	4,684,638
Expenses				
Personnel Services	-	-	-	-
Contractual Services	5,313,961	4,946,500	2,895,177	4,422,038
Supplies & Expense	1	-	-	-
Fixed Charges	12,142	15,000	14,588	18,000
Grants & Contributions	110,048	-	117,250	401,000
Department Allocation	87,476	76,000	7,872	78,600
Expenses	5,523,629	5,037,500	3,034,888	4,919,638
Fund Balance Adjustment	\$ (395,410)	\$ (239,300)	\$ (33,333)	\$ (235,000)

OPERATING EXPENSES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
Health Insurance	\$ 5,313,366	\$ 4,820,500	\$ 2,919,704	\$ 4,698,000
Dental Insurance	210,263	217,000	115,183	221,638
General Government	\$ 5,523,629	\$ 5,037,500	\$ 3,034,888	\$ 4,919,638

Proprietary Funds

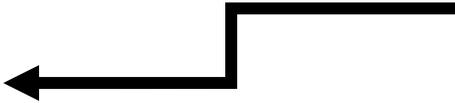
Health Insurance

Health Insurance By Department

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
GENERAL FUND				
County Board of Supervisors	\$ 301	\$ 545	\$ 75	\$ -
Administration	51,921	54,476	24,342	54,456
Clerk of Courts	109,821	123,541	80,059	114,432
Circuit Court 1	6,942	7,260	4,834	6,552
Circuit Court 2	5,995	6,268	4,171	6,552
Court Commissioner	38,119	39,931	26,622	38,256
District Attorney	95,197	98,292	51,494	82,656
Corporation Counsel	39,192	41,030	27,354	43,020
Register of Deeds	27,124	34,723	18,490	26,928
Land Conservation	24,064	25,224	16,451	26,040
Zoning and Land Information	64,261	70,120	39,444	55,224
County Clerk	46,476	48,055	30,341	45,096
County Treasurer	37,888	42,196	32,470	44,808
Sheriff	442,802	507,619	319,137	508,944
Jail	586,575	653,106	402,594	633,828
Finance	103,746	107,005	62,442	95,472
Recycling	-	-	-	-
Veterans Administration	17,849	19,056	11,384	22,752
Extension Office	7,250	7,260	4,834	6,552
Emergency Management	40,530	49,704	28,298	38,256
Communications Center	142,997	174,709	115,880	196,740
Medical Examiner	-	-	-	-
Buildings and Grounds	81,258	85,285	56,840	79,968
Probate	6,074	6,268	4,834	6,552
Surveyor	34,737	31,740	18,097	40,680
Land Committee/Developmental	-	-	-	-
Non-Departmental	-	-	-	-
Direct Tax Relief	-	-	-	-
General Fund	2,011,117	2,233,413	1,380,485	2,173,764
Other Funds				
Human Services	610,051	710,954	426,030	629,808
Health	117,248	118,411	71,487	120,624
Child Support	115,735	122,615	77,723	104,892
Aging Resources	-	-	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Forestry	135,542	142,369	98,349	149,939
Highway	592,316	661,203	413,506	665,225
Central Supply	-	-	-	-
Workers' Compensation	-	-	-	-
Information Services	17,778	17,964	5,314	8,328
Health Insurance	-	-	-	-
Land Records	13,894	14,520	9,667	13,104
Other Funds	1,602,564	1,788,036	1,102,075	1,691,920
	\$ 3,613,681	\$ 4,021,449	\$ 2,482,560	\$ 3,865,684

Health Insurance

Proprietary Funds



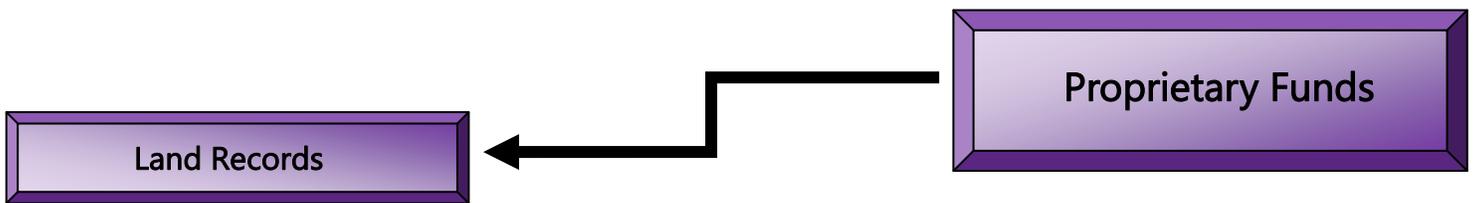
**Health Insurance Premiums
Monthly & Yearly Budget**

	2015		2016		2017	
	Monthly	Annually	Monthly	Annually	Monthly	Annually
TRADITIONAL HEALTH PLAN						
Total Premium						
Family	2,215	26,580	2,215	26,580	N/A	N/A
Employee + 1	1,633	19,596	1,633	19,596	N/A	N/A
Single	658	7,896	658	7,896	N/A	N/A
Standard County Share						
Family	1,949	23,390	1,949	23,390	N/A	N/A
Employee + 1	1,437	17,244	1,437	17,244	N/A	N/A
Single	579	6,948	579	6,948	N/A	N/A
Standard Employee Share						
Family	266	3,190	266	3,190	N/A	N/A
Employee + 1	196	2,352	196	2,352	N/A	N/A
Single	79	948	79	948	N/A	N/A
HDHP/HSA PLAN LEVEL 1 (\$1,500/\$3,000 deductible)						
Total Premium						
Family	1,891	22,692	1,891	22,692	2,182	26,184
Employee + 1	1,395	16,740	1,395	16,740	1,608	19,296
Single	564	6,768	564	6,768	649	7,788
Standard County Share						
Family	1,664	19,968	1,664	19,968	1,920	23,042
Employee + 1	1,228	14,736	1,228	14,736	1,415	16,980
Single	496	5,952	496	5,952	571	6,853
Standard Employee Share						
Family	227	2,724	227	2,724	262	3,142
Employee + 1	167	2,004	167	2,004	193	2,316
Single	68	816	68	816	78	935
HDHP/HSA PLAN LEVEL 2 (\$3,000/\$6,000 deductible)						
Total Premium						
Family	N/A	N/A	N/A	N/A	1,945	23,340
Employee + 1	N/A	N/A	N/A	N/A	1,434	17,208
Single	N/A	N/A	N/A	N/A	580	6,960
Standard County Share						
Family	N/A	N/A	N/A	N/A	1,712	20,539
Employee + 1	N/A	N/A	N/A	N/A	1,262	15,143
Single	N/A	N/A	N/A	N/A	510	6,125
Standard Employee Share						
Family	N/A	N/A	N/A	N/A	233	2,801
Employee + 1	N/A	N/A	N/A	N/A	172	2,065
Single	N/A	N/A	N/A	N/A	70	835
NUMBER ENROLLED:						
	2015		2016		2017	
	Budget		Budget		Budget	
Regular Employees						
Family	90		96		99	
Employee + 1	55		53		45	
Single	100		94		98	
Retirees						
Employee + 1	3		1		1	
Single	9		9		4	



**Dental Insurance
Budgeted Premiums**

	2015 Budget	2016 Budget	2017 Budget
<u>MONTHLY RATES:</u>			
Total Premium			
Family	94	103	103
Employee + 1	63	68	68
Single	29	29	29
Standard County Share			
Family	83	91	91
Employee + 1	55	60	60
Single	25	25	25
Standard Employee Share			
Family	11	12	12
Employee + 1	8	8	8
Single	4	4	4
 <u>ANNUAL RATES:</u>			
Total Premium			
Family	1,128	1,236	1,236
Employee + 1	756	816	816
Single	348	348	348
Standard County Share			
Family	993	1,088	1,088
Employee + 1	665	718	718
Single	306	306	306
Standard Employee Share			
Family	135	148	148
Employee + 1	91	98	98
Single	42	42	42
 <u>NUMBER ENROLLED:</u>			
<u>Regular Employees</u>			
Family	96	101	101
Employee + 1	64	57	53
Single	94	96	98
 <u>Retirees</u>			
Employee + 1	-	-	-
Single	1	1	-



Mission

The Land Records Department is committed to providing the most current and accurate land information while striving to advance GIS technology, promote inter-department cooperation and achieve its long-term goals. Since 2008, Douglas County and the City of Superior developed an enterprise licensing agreement. They share the cost of the GIS mapping software.

Goals

The primary responsibility of the Land Information Office is to maintain accurate digital parcel coverage in the County and maintaining the integrity of the parcel database. In addition, it maintains a majority of the GIS layers and database and leads the integration and use of GIS throughout the numerous County and City departments. It is vital to critical government functions, such as: Redistricting, Parcel Fabric implementation, providing the critical framework and data for the new EMS/911 system, implementation of GIS in the Highway and other Departments, and support with mapping/data for numerous government programs. It also provides service to the public with all types of land information, especially via the County GIS internet site, online records and personal service at the public counter.

Performance Indicators

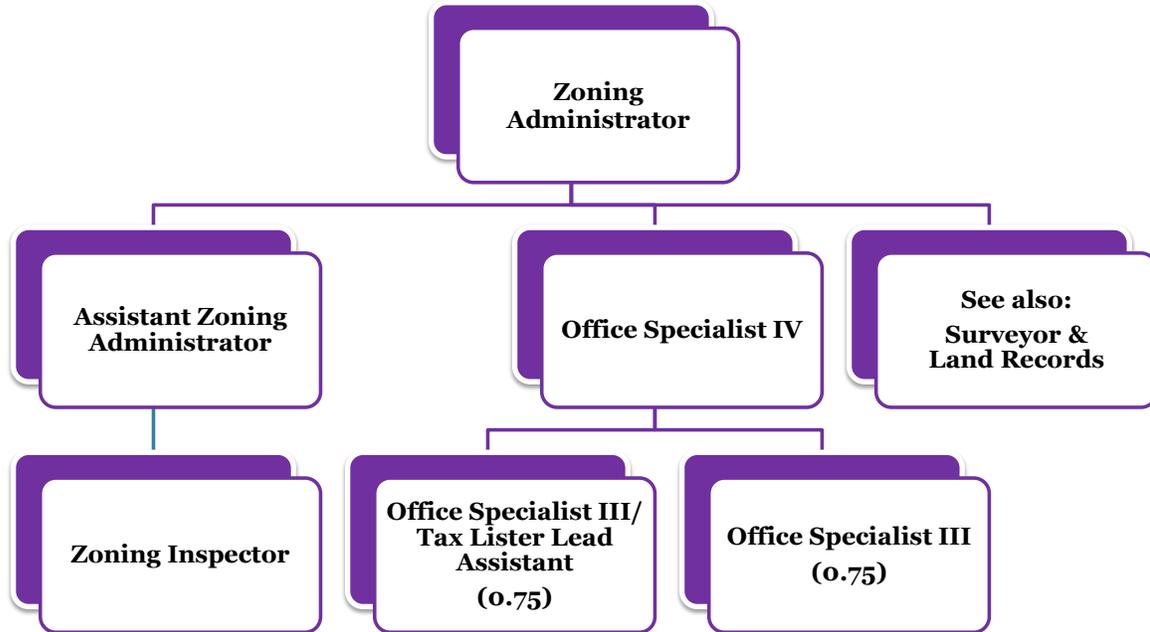
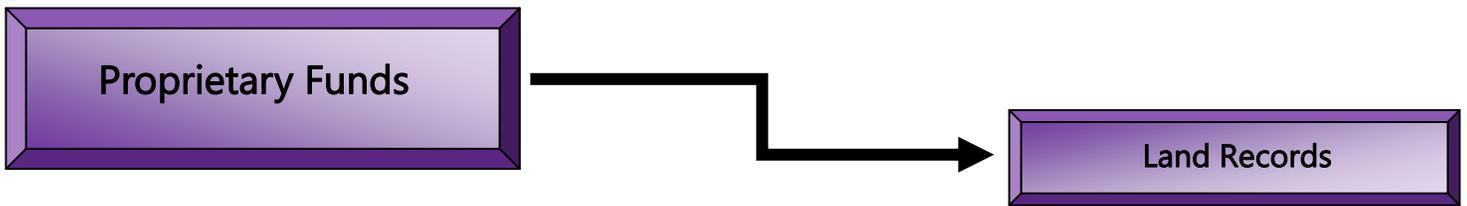
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Copies	75	168	458	81	84
Public Maps	228	255	204	289	244
Interdepartmental Maps	60	1	145	2	2
Plat Book Sales	507	500	406	261	380
Public access mapping website visits	56,813	58,810	64,663	72,632	79,913

* *Estimated.*

Additional Comments

The Land Records Department is managed by the Land Information Officer/ Real Property Lister. The City of Superior GIS Coordinator provides operational supervision of the GIS LTE’s and Interns. The Land Records Department operates under a shared service agreement with the City of Superior.

In July of 2012, the Douglas County Land Information Office was established. This included bringing together in one office, in Room 207A of the Courthouse building, the following staff: Land Information Officer/ Real Property Lister, County Surveyor, two GIS Technicians, Assistant Real Property Lister (2), and GIS LTE positions (2). This office also houses the County Survey Records for research purposes, a conference area for meetings with the public and for inter-governmental cooperation, and has its own public service counter and public computer station.



Full Time Equivalents

<u>Position</u>	2017			2016		
	FTE	FT	PT	FTE	FT	PT
Real Property Lister/ Land Information Officer*	0.20	0.00				
Surveyor	0.33	0.00		0.33	0.00	
GIS Technician	2.00	2.00		2.00	2.00	
Totals	2.53	2.00	0.00	2.33	2.00	0.00

* The Real Property Lister, budgeted in the General Fund, allocates 20% of time to Land Records as the Land Information Officer.

Land Records

Proprietary Funds

**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Land Records**

	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 46,456	\$ 100,000	\$ 70,248	\$ 100,000
Public Charges For Services	54,763	74,101	3,615	71,250
Intergovt. Charges For Services	750	1,100	102	1,100
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	38,265	166,835	-	(17,970)
Revenues	140,233	342,036	73,965	154,380
Expenses				
Personnel Services	155,804	143,436	75,427	114,418
Contractual Services	33,101	950	3,307	38,050
Supplies & Expense	7,016	13,800	2,720	13,800
Fixed Charges	57,231	9,645	38,986	56,318
Grants & Contributions	-	-	-	-
Department Allocation	8,145	55,475	4,936	53,000
Expenses	261,297	223,306	125,376	275,586
Net Cost From Operations	121,064	(118,730)	51,411	121,206
Capital Outlay	-	5,000	-	-
Net Cost With Capital Outlay	\$ 121,064	\$ (113,730)	\$ 51,411	\$ 121,206
Fund Balance Adjustment	(7,358)	227,436	62,295	-
Tax Levy	\$ 113,706	\$ 113,706	\$ 113,706	\$ 121,206

OPERATING EXPENSES BY ACTIVITY

Activity Description	2015 Actual Amount	2016 Amended Budget	2016 8 Month Actual	2017 Budget Amount
General Government				
Land Records	\$ 214,841	\$ 223,306	\$ 123,501	\$ 238,486
Land Records	46,456	-	1,875	37,100
General Government	\$ 261,297	\$ 223,306	\$ 125,376	\$ 275,586

Appendix

Demographic & Economic Statistics



**DOUGLAS COUNTY, WISCONSIN
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>(1) Population</u>	<u>(2) Personal Income (Millions of Dollars)</u>	<u>(2) Per Capita Personal Income</u>	<u>(4) School Enrollment</u>	<u>(5) Unemployment Rate</u>
2006	43,932	1,162	26,540	6,806	5.0%
2007	44,096	1,220	27,899	6,793	5.2%
2008	44,096	1,229	29,572	6,710	5.1%
2009	44,448	1,317	30,404	6,700	8.1%
2010	44,159	1,346	30,876	6,700	8.0%
2011	44,176	1,388	31,478	6,658	7.1%
2012	44,191	1,481	33,819	6,507	6.1%
2013	44,279	1,508	34,363	6,334	6.2%
2014	44,196	1,603	36,697	6,478	5.7%
2015	44,394	(3)	(3)	6,348	5.1%

(1) Estimates prepared annually by the Wisconsin Department of Administration Demographic Services Center.

(2) Source: U.S. Department of Commerce, Bureau of Economic Analysis

(3) Data not available.

(4) Source: State of Wisconsin Department of Public Instruction. Includes enrollment for Douglas County's three largest school districts (Superior, Maple and Solon Springs).

(5) Source: State of Wisconsin Department of Workforce Development. Not seasonally adjusted.

**DOUGLAS COUNTY, WISCONSIN
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago**

<u>Employer</u>	<u>2015</u>			<u>2006</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
School District of Superior	500-999	1	3.4%	500-999	1	3.4%
Halvor Lines Inc	250-499	2	1.7%	250-499	4	1.7%
Wal-Mart	250-499	3	1.7%	100-249	3	1.7%
University of Wisconsin- Superior	250-499	4	1.7%	250-499	2	1.7%
City of Superior	250-499	5	1.7%	250-499	5	1.7%
County of Douglas	250-499	6	1.7%	250-499	6	1.7%
Customerlink LLC	250-499	7	0.8%	N/A	N/A	N/A
St. Mary's Hospital	250-499	8	0.8%	100-249	10	0.8%
Enbridge Employees Services Inc	250-499	9	0.8%	N/A	N/A	N/A
School District of Maple	100-249	10	0.8%	100-249	7	0.8%
Jeff Foster Trucking	N/A	N/A	N/A	100-249	8	0.8%
Murphy Oil	N/A	N/A	N/A	100-249	9	0.8%
			15.1%			15.1%

Source: State of Wisconsin, Department of Workforce Development, Office of Economic Advisors

Principal Taxpayers

Appendix

**DOUGLAS COUNTY, WISCONSIN
PRINCIPAL TAXPAYERS
Current Year and Nine Years Prior**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2015</u>			<u>2006</u>		
		<u>Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Assessed Valuation</u>
C. Reiss Coal Co.	Coal company	\$ 32,002,500	1	0.96%	30,420,000	1	1.15%
Calumet Superior LLC	Oil refinery	23,107,800	2	0.69%	-		-
Dome Petroleum Corp.	Research & development	22,357,500	3	0.67%	22,723,100	2	0.86%
Walmart Real Estate Trust	Retail store	13,103,800	4	0.39%	13,103,800	3	0.50%
Harvest States Corporation	Farmers' cooperative	10,000,000	5	0.30%	10,000,000	5	0.38%
1101 Building LTD Partnership	Manufacturer	9,611,100	6	0.29%	4,857,300	10	0.18%
Menard Inc.	Retail store	8,896,200	7	0.27%	10,039,300	4	0.38%
Exodus Real Estate Holdings LLC	Real estate	8,873,800	8	0.27%	-		-
St. Mary's Hospital	Health care	8,248,100	9	0.25%	8,022,500	6	0.30%
Miner's Incorporated	Retail store	8,027,100	10	0.24%	-		-
Kutz Mariner LTD	Health care	N/A	N/A	N/A	5,288,800	9	0.20%
Lund-Hill Associates	Real estate	N/A	N/A	N/A	5,804,700	7	0.22%
Dayton Hudson Corporation	Retail store	N/A	N/A	N/A	5,359,100	8	0.20%
Total		<u>\$ 144,227,900</u>		<u>4.32%</u>	<u>\$ 115,618,600</u>		<u>4.37%</u>

Source: Douglas County Land Records/Tax Lister

Appendix

Acronyms

ADRC	Aging and Disability Resource Center	DPH	Department of Public Health
AFDC	Aid to Families with Dependent Children	EAAR	Elder Adult At Risk
AIS	Aquatic Invasive Species	ECF	Electronic Case File
ANV GRANTS	Assistance to Needy Veterans Grants	ECO	Early Childhood Outcomes
AODA	Alcohol and Other Drug Abuse	EIDP	Early Identification and Detection Program
APS	Adult Protective Services	EMD-Q	Emergency Medical Dispatch - Quality
ARRA	American Recovery and Reinvestment Act	EMS	Emergency Management System
ASQ	Ages and Stages Questionnaire	EPCRA	Emergency Planning and Community Right to Know Act
ASQ_SE	Ages and States Questionnaire; Social Emotional	ES	Economic Support
ATC	American Transmission Company	EWP	Emergency Watershed Protection
ATV	All Terrain Vehicle	FC	Foster Care
BMP	Best Management Practices	FEMA	Federal Emergency Management Agency
CAD RMS	Computer Aided Dispatch Records Management System	FS	Food Share
CAFR	Comprehensive Annual Financial Report	FS Med	Food Share Medicaid
Cap Bld-Erly & Int Intv	Capacity Building-Early and Intensive Intervention	FT	Full -Time
CBRF	Community Based Residential Facility	FTE	Full Time Equivalent
CCAP	Consolidated Court Automation Program	GAAP	Generally Accepted Accounting Principles
CCI	Child Caring Institution	GASB	Governmental Accounting Standards Board
CCOP	Children's Community Options Programs	GFAG	General Fixed Asset Group
CDBG	Community Development Block Grant	GFOA	Government Finance Officers Association
CDBG-PLNNG	Community Development Block Grant Planning	GH	Group Home
CDC	Center for Disease Control	GHS	Global Harmonized System
CEASE	Cannabis Enforcement and Suppression Effort	GIS	Geographic Information Systems
CERT	Correctional Emergency Response Team	H1N1	Influenza A Virus
CHIPS	Child in Need of Protection or Services	HAS	Health Savings Account
CH-LAB	Community Health Laboratory	HCRI	Housing Cost Reduction Initiative
CIP	Community Integration Program	HDHP	High Deductible Health Plan
CIP	Capital Improvement Plan	HHS	Health & Human Services
CLIA	Clinical Laboratory Improvement Amendment of 1988	HOOP	Home Ownership Opportunity Program
CLTS	Children's Long Term Support	HPV	Human Papilloma Virus
COC	Clerk of Courts	HS	Homeland Security
COP	Community Options Program	HS	Human Services
CPS	Child Protective Services	HSEEP	Homeland Security Exercise and Evaluation Program
CSM	Certified Survey Map	HSPS	Homeland Security Port Security
CST	Coordinated Services Team	HUD	Housing and Urban Development
CTH	County Trunk Highway	HUD/VASH	Housing and Urban Development Veterans Affairs Supportive Housing
CY	Contract Year	HWY	Highway
CYSHCN	Child and Youth Special Health Care Needs	I&A	Intake and Assistance
DATCP	Dept of Agriculture Trade and Consumer Protection	I&A	Information and Assistance
DBS	Disability Benefit Specialist	IAU	Intake and Assessment Unit
DC	Douglas County	ICAC	Internet Crimes Against Children
DD	Developmental Disability	ICS	Incident Command System
DD-214	Department of Defense form 214	IDP	Intoxicated Driver Program
DNR	Department of Natural Resources		
DOA	Department of Administration		

Acronyms

IFSP	Individualized Service Plan	PT	Part-Time
IID	Ignition Interlock Device	QSR	Quality Service Report
IM	Income Maintenance	RCC	Residential Care Center
IMD	Institute for Mental Disease	RN	Registered Nurse
IMD-OBRA	Institute for Mental Disease-Omnibus Budget Reconciliation Act	SARA	Superfund Amendment & Reauthorization Act
IRIS	Include, Respect, I Self-direct	SBC	Superior Business Center
IS	Information Services	SC VETERANS	Service Connected Veterans
IT	Information Technology	SCIP	Strategic and Competitive Intelligence Professionals
ITBEC	International Trade, Business and Economic Development Council	SEBS	State Elderly Benefit Specialist
IV-E	Federal Title IV-E	SLIGP	State and Local Implementation Grant Program
JIPS	Juveniles in Need of Protection or Services	SRT	Special Response Team
KIDS	Kids Information Data System	SS	Social Services
LIHEAP	Low Income Home Energy Assistance Program	SSI	Supplemental Security Income
LLC	Limited Liability Company	SSVF	Support Services for Veteran Families
LPN	Licensed Practical Nurse	ST	State
L-T	Long Term	Star SI	Strengthening Treatment Access and Retention State Implementation
LTC	Long Term Care	STH	State Trunk Highway
LTE	Limited Term Employee	STP	State Transportation Program
MA	Medicaid	SVRIS	State Vital Records System
MCH	Maternal Child Health	SWAT	Special Weapons and Tactics
ME	Medical Examiner	SWOT	Strengths, Weaknesses, Opportunities, and Threats
MH	Mental Health	TC	Total chances
NACU	Northwest Area Crime Unit	TID	Tax Increment District
NCVRW	National Crime Victims' Rights Week	TPR	Termination of Parental Rights
NIMS	National Incident Management System	UPS	Uninterruptible Power Supply
OEF	Operation Enduring Freedom	USDA	United States Department of Agriculture
OHM	Off-Highway Motorcycle	USH	United States Highway
OIF	Operation Iraqi Freedom	UTV	Utility Task Vehicle
OSHA	Occupational Safety and Health Administration	UWEX	University of Wisconsin Extension Service
OTSC	Order to Show Cause	VA	Veterans Administration
PA	Public Announcement	W-2	Wisconsin Works
PA	Public Announcement	WALHDAB	Wisconsin Association of Local Health Departments and Boards
PASER	Pavement Surface Evaluation	WEAVR	Wisconsin Emergency Assistance Volunteer Registry
PC	Personal Computer	WHEAP	Wisconsin Home Energy Assistance Program
PCA	Partner Communications and Alerting	WiSACWIS	Wisconsin Statewide Automated Child Welfare Information Systems
PD	Physically Disability	WISCOM	Wisconsin Interoperability System for Communications
PHAB	Public Health Accreditation Board	WI-TRAC	Wisconsin Tracking, Resources, Alerts and Communication
PHEP	Public Health Emergency Preparedness	WNEP	Wisconsin Nutrition Program
PHN	Public Health Nurse	WNL	Within Normal Limits
PLSS	Public Land Survey System	WRS	Wisconsin Retirement System
PNCC	Prenatal Care Coordination	YA	Youth Aids
POWTS	Private Onsite Wastewater Treatment System	YFS	Youth and Family Services
PPACA	Patient Protection and Affordable Care Act	YTD	Year to Date
PPE	Personal Protective Equipment		



ACCRUAL BASIS OF ACCOUNTING

A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.

ACTIVITIES

The major programs and projects performed by a department.

ADOPTED BUDGET

The budget that is approved by the County Board in November for the following fiscal year beginning January 1.

AMENDED BUDGET

An ordinance and fund transfer as a result of unanticipated revenues and/or expenditures that change the adopted budget; it then becomes an amended budget.

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)

An economic stimulus package enacted by the United States Congress in 2009 that expands social welfare and infrastructure (as well as education and health care) provisions in an attempt to rejuvenate the United States economy.

AMORTIZATION

The gradual elimination of a liability.

APPROPRIATION

The legal authorization to make expenditures or incur financial obligations for goods or services during the budget year. Appropriations are authorized in department budgets by fund.

ASSESSED VALUATION

A valuation set on real estate and certain personal property, by the municipal assessor, as a basis for levying property taxes (See equalized value).

ASSETS

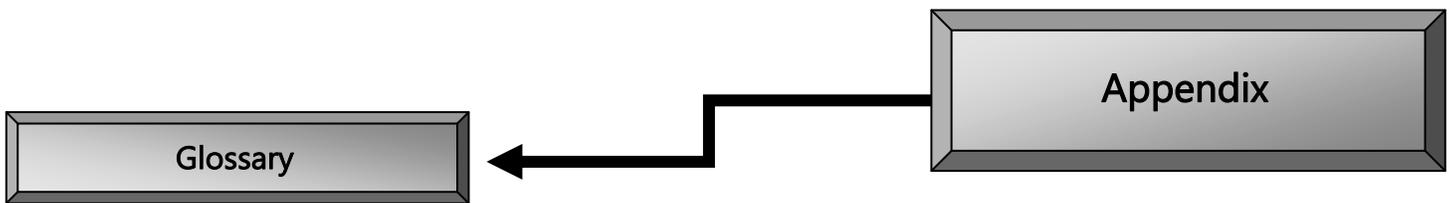
Resources with present service capacity that the government presently controls.

AUTHORIZED POSITIONS

Regular full-time or regular part-time positions as authorized by a County Board approved ordinance.

BADGERCARE PLUS

A health care coverage program for low income Wisconsin residents.



BALANCE SHEET

A statement that discloses the financial condition of an entity by assets, liabilities, reserves, and equities of a fund or account group at a specific date to exhibit financial position.

BALANCED BUDGET

A budget in which revenues and expenditures are equal. Douglas County's budget is balanced, as county budgeted total expenditures are funded by a combination of various external revenue sources (e.g., inter-governmental grants, licenses fees, or fines), property taxes, and funds available for appropriation in fund balances as identified in the prior year Comprehensive Annual Financial Report.

BASIC COUNTY ALLOCATION (BCA)

The major state funding source for County Human Service Department programs. These funds can be broadly used to pay for social services and services for mentally disabled persons.

BOND OR PROMISSORY NOTES

A fixed interest financial asset issued for a period of time with the purpose of raising capital by borrowing.

BOND RATING

A level of risk assigned to general obligation promissory notes assessed by a rating agency. The higher the rating, the less risky the notes are to the entity borrowing the funds.

BONDED DEBT

The portion of indebtedness represented by outstanding bonds, which include general obligation promissory notes that are backed by approved, irrevocable future tax levies for debt service.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures and revenues for a given calendar year. It specifies the type and level of county services to be provided, while limiting through the appropriation process the amount of money that can be spent. Budgets are adopted for the following fiscal year, but they can be modified.

BUDGET BOOK

The official written document prepared by the Finance Department and department managers, which presents the County Administrator's proposed budget to the County Board for review and the final adopted document, subsequent to the County Board's approval.

BUDGET MESSAGE

The opening section of the budget, prepared by the County Administrator, that provides the County Board and the public with a general summary of important aspects of budget policy, including changes from the current and previous fiscal years.

BUDGETARY CONTROL

The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorization.



BUDGETED POSITIONS

Authorized positions that are funded in the current or ensuing budget year.

CAPITAL EXPENDITURES

The cost of acquisition of operating equipment items which includes expenditures for fixed assets and capital projects.

CAPITAL OUTLAY

The cost of acquisition of operating equipment items, such as vehicles and office equipment, greater than \$5,000. These items generally have a useful life greater than one year, but less than ten years, and are included in an organization's operating budget.

COMMISSIONS AND BOARDS

Members consist of both County Board of Supervisors and citizens. Most commission and board members are appointed by the County Administrator and approved by the County Board. Responsibilities include making policy recommendations to the County Administrator on decisions that affect county government services and operations.

COMMUNITY OPTIONS PROGRAM WAIVER (COP-Waiver; COP-W)

Provides Medical Assistance funding for home and community-based care for elderly and physically disabled citizens who have long-term care needs, and who would otherwise be eligible for Medical Assistance reimbursement in a nursing home. County participation was mandated effective January 1, 1990.

COMMUNITY INTEGRATION PROGRAM IA (CIP I A)

A Medical Assistance funded program to provide community services to persons who are relocated from the State Centers for the Developmentally Disabled. County participation was mandated effective January 1, 1996.

COMMUNITY INTEGRATION PROGRAM II (CIP II)

A Medical Assistance funded program to provide community services to elderly and physically disabled persons after a nursing home bed is closed. County participation was mandated effective January 1, 1990.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

The official annual financial report for the County. This report is prepared in conformity with Generally Accepted Accounting Principles, and is subject to review by a public accounting firm. The report provides information used by bond-rating agencies, prospective investors, regulatory and funding agencies, and other interested parties.

CONTINGENCY FUNDS

Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

COUNTY BOARD CHAIRMAN

A County Board member elected by the County Board. This position refers all matters directed to the County Board to the appropriate standing committees of the Board, and is responsible for determining the meeting agendas and for conducting the proceedings of the Board at its meeting. The County Board Chairman serves as Chairman of the Executive Committee and at any joint meeting of County Board Committees.

COUNTY BOARD OF SUPERVISORS

The acting County legislative body. Comprised of twenty-one (21) supervisors elected from separate districts. Supervisors are elected for two-year terms in April of even-numbered years.

DEBT

An obligation resulting from borrowing money.

DEBT LIMIT

The maximum amount of gross or net debt legally permitted.

DEBT RATE LIMIT

The maximum debt rate that the County may levy a tax, based on the state imposed 1993 debt rate limit.

DEBT SERVICE

Cost of principal, interest, and service costs pertaining to long-term notes or bonds, which are issued to finance capital projects.

DEFEASANCE

The pay-down of debt by setting aside asset/funding in a fund to fulfill future principal and interest payments.

DEFICIT

The excess of expenditures/uses over revenues/resources.

DEPARTMENT

A major county office (agency) that administers programs and operations.

DEPRECIATION

A business operating expense, which reflects the annual benefit derived from capitalized fixed asset purchases. These costs are calculated for proprietary funds (e.g., internal service and enterprise funds only) in accordance with Generally Accepted Accounting Principals.

DESIGNATED FOR SUBSEQUENT YEAR

A portion of this year's unreserved fund balance to provide for the excess of expenditures, other financing uses over revenues, and other financing sources budgeted in the next year.

EMPLOYEE BENEFITS

Compensation in addition to regular salary or wages provided to an employee. This includes health insurance, life insurance, dental insurance, Social Security, Wisconsin Retirement, and salary continuance (disability insurance).

EQUALIZED PROPERTY VALUATION

Equalized value is the statutory full market value of all taxable property within each jurisdiction (except agricultural land, which is valued based on income). The State Department of Revenue analyzes market sales statewide to estimate the full market (or equalized) value of each jurisdiction. Equalized values provide a means of comparing different jurisdictions, even if they are assessed at different percentages of market value. Equalized values are used to apportion the levies of overlying districts (e.g., schools and counties) to the municipalities within them. Also, they are used in distribution formulas for certain types of state aid to local governments.

Appendix



Glossary

The state values are needed because municipalities assess property at varying percentages of market value.

EQUITY

The excess of assets over liabilities generally referred to as fund balance.

EXPENDITURE

The outflow of funds paid, or to be paid, for an asset or service obtained, regardless of when the expense is actually paid. NOTE: An encumbrance is not an expenditure; an encumbrance reserves funds to be expended.

FINANCIAL STATEMENT

Presentation of financial data that shows the financial position and the results of financial operations of a fund, a group of accounts, or an entire entity for a particular accounting period.

FISCAL YEAR

A twelve-month period to which the annual operating budget applies, and at the end of which a governmental unit determines its financial position and the results of its operations. Douglas County uses a January 1 to December 31 calendar year as its fiscal year.

FIXED ASSETS/IMPROVEMENTS

Costs of all equipment items (over \$5,000) used by agencies. This category includes capital outlay, small office equipment items, large automotive equipment, and major maintenance projects.

FULL TIME EQUIVALENT (FTE)

Used to compare the hours budgeted for regular full-time, regular part-time, temporary part-time, and overtime based on approximately 2,080 hours annually of a full-time position.

FUND BALANCE

The excess of assets over liabilities (Fund Equity), which are defined as:

Reserved Fund Balance – A portion of fund balance that is legally segregated for a specific use.

Unreserved Fund Balance

Designated – A portion of fund balance established to indicate tentative plans for financial resource utilization in a future period. Such plans are subject to change and may never be legally authorized or result in expenditures such as designations for operations and/or for subsequently budgeted expenditures.

Undesignated – The remainder of fund balance which is neither reserved nor designated.

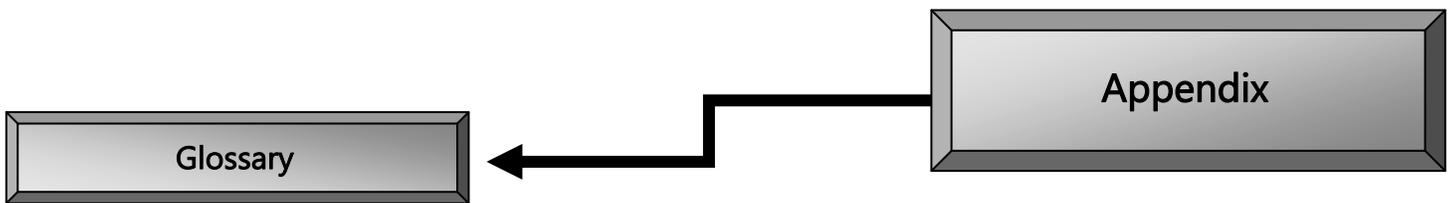
FUND PURPOSE

A statement that describes the reasons why the fund exists. It is mainly used to describe the purpose of certain special revenues and proprietary (e.g., Internal Service and Enterprise) funds.

FUNDS

A fiscal entity that is segregated for the purpose of accounting and budget reporting. The following is a brief definition of the major types of funds used by Douglas County.

1. Capital Projects: to account for financial resources to be used for the acquisition or construction of major facilities or equipment.
2. Debt Service: to account for the accumulation of resources for, and the payment of, general long-term debt and interest (other than enterprise and internal service fund debt).
3. General: to account for all financial resources used to fund general government operations not accounted for by other funds.



- 4. Proprietary: an account that uses the accrual basis of accounting.
 - Enterprise: to account for operations that are financed and operated similar to private businesses with the intention that the costs of providing goods or services to the general public is to be financed or recovered primarily through user charges (e.g., Forestry).
 - Internal Service: to account for the cost of providing goods or services by one department to another department on a cost-reimbursement basis (e.g., Information Services).
- 5. Special Revenue: to account for the proceeds of specific revenue sources that are legally restricted for specified purposes.

GENERAL OBLIGATION BONDS

Bonds in which the government pledges its full faith and credit to the repayment of bonds that it issues. The County is authorized by Wisconsin State Statute (section 67.05 (10)) to levy on all taxable property, such as ad valorem taxes (taxes based on value, such as property taxes), without limitation as to rate or amount that may be necessary to pay the bonds.

INCOME MAINTENANCE (IM)

Used to describe services and associated funding related to providing economic support services, such as food share, low-income child care, and medical benefits.

INTERDEPARTMENTAL CHARGES

Costs of all supplies, materials, or services purchased by one county department from another county department (mainly Internal Service funds).

LIABILITIES

Amounts that are owed for assets received, services rendered, or any other obligation.

MAJOR FUNDS DEFINITIONS

A fund is considered major if it is the primary operating fund of the County or meets the following criteria: (1) Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type. (2) The same element of the individual governmental fund or enterprise fund that met the 10 percent test, is at least five percent of the corresponding total for all governmental and enterprise funds combined. In addition, any other governmental or proprietary fund that the County believes is particularly important to financial statement users may be reported as a major fund. The County has three major funds: General, Human Services, and Debt Service.

MEDICAL ASSISTANCE (MA)

Medicaid (Title XIX) program that pays for necessary health care services for persons whose financial resources are not adequate to provide for their health care needs.

MISSION

A statement defining the major reasons for the existence, including the purpose of the County or departments.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

Basis of accounting in which (1) revenues are recognized in the accounting period when they become available and measurable, and (2) expenditures are recognized in the accounting period when the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which are recognized when due.

Appendix



Glossary

NET ASSETS

The residual of all other elements presented in a statement of financial position.

OBJECTIVES

Goal statement that focuses on achieving the county-wide key strategic outcome. The level of services or specific achievement an agency expects to, or plans to accomplish in the budget year. Objectives should reflect desired outcomes or results as identified in the strategic plan.

OBLIGATIONS

Amounts that a governmental unit may be required to legally meet out of its resources, including both liabilities and unliquidated encumbrances.

OPERATING BUDGET

A plan of current expenditures and the proposed means of financing them. The annual operating budget is the primary means in which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets for governments is usually required by law.

OPERATING EXPENSES

Cost of all utilities, supplies, materials, travel, and tuition expenses necessary for the operation of a department. Also includes costs of all services purchased from outside vendors.

OPERATING TRANSFERS

All inter-fund (between fund) and intra-fund (within funds) appropriation transfers, other than residual equity transfers (Fund Balance), to the appropriation unit of the fund through which the resources are to be expended.

OTHER FINANCING SOURCES

Funds received from general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from operating revenues.

OTHER FINANCING USES

Funds used for operating transfers out. Such amounts are classified separately from expenditures.

OVERLAPPING DEBT

The proportionate share of the debts of local governments located in whole or in part within the limits of the reporting government, which must be borne by property within each government.

PER CAPITA INCOME

The total county income divided by the total county population.

PER DIEM

Compensation that is paid on a per day basis.



PERFORMANCE MEASURE

A measure used to determine success by indicating how well a program or service is accomplishing its mission and goals, by linking program area results to the county-wide key strategic outcomes and objectives.

PERSONNEL COSTS

Costs of all salary and non-salary compensation incurred in accordance with County policy. It includes wages, longevity, and overtime compensation paid to County employees. This also includes compensation for sick leave, holiday, vacation, and education leaves. Major employee benefits include: County pension and Social Security contributions, health, life, dental, and disability insurance.

POSITION SUMMARY

The list of budgeted full-time positions within each program. Positions are expressed in terms of full-time work-year equivalents (FTE); which is approximately 2,080 hours per year.

PROGRAM

The primary identifiable financial unit of a department, which groups department functions and activities that have a common purpose.

PROMISSORY NOTE

A written promise to pay (debt) a specific sum of money (called principal or face value) at a specified future date (called the maturity date(s) along with periodic interest paid at a specified percentage of the principal (interest rate).

PROPERTY TAX

Taxes levied on both real and personal property according to the property's equalized valuation and tax rate.

RESERVE

An account used to earmark a specific portion of fund balance for a specific purpose.

RETAINED EARNINGS

An equity account reflecting the accumulated earnings of a proprietary (enterprise) fund.

REVENUES

Financial resources received from tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income. There are several budget categories of revenue that the county receives, including:

1. General Government Revenues: contracts or grant funds mainly from state and/or federal sources for the support of programs.
2. Fines and Licenses: funds received as a result of penalties paid by persons having been found in violation of state laws and/or county ordinances and fees received from the sale of county-issued licenses and permits to citizens and business entities to enable them to carry out regulated activities.
3. Charge for Services: funds received as payment for services performed by county agencies.
4. Interdepartmental Revenues: funds received for payments made or services performed by county



agencies for other county agencies.

5. Other Revenues: funds received for rents, commissions, and other commercial-type income. Also includes transfers from other funds and proceeds from borrowing.

STANDING COMMITTEES

There are eight standing committees of the County Board organized on functional lines: Executive; Administration; Extension Education and Recycling; Forest, Parks and Recreation; Highway; Land and Development; Public Safety; and Zoning. Committees make recommendations to the County Board on all budget and legislative matters that have been referred to them.

STATE AID

Funds made available by the state legislature for distribution to each local unit of government based on a prescribed formula of distribution to offset some expenses.

STATEMENT OF PURPOSE

A statement defining the major reasons for the existence of the department, including its purpose in the County government.

STATUTE

A written law enacted by a duly-organized and constituted legislative body.

STRATEGIC PLANNING

The process of determining long-term goals and then identifying the best approach for achieving those goals.

TAX INCREMENTAL FINANCING DISTRICT (TID)

Areas of redevelopment within a municipality, designated to finance public projects that stimulate development or redevelopment that would not otherwise occur. The area involved is designated a TIF district. To finance the cost of improvements, property taxes levied on any increased property value within the TID are diverted from the overlying taxing jurisdictions (municipal, school district, vocational district, and county) and, are placed in a special account to be used to pay the project costs.

TAX LEVY

The total amount of revenues to be raised by property taxes to support county activities. Property taxes are levied in the current year for subsequent year appropriations.

TAX LEVY BUDGET BASE

The amount of tax levy included in the current year adopted budget.

TAX LEVY RATE (MILL RATE)

The amount of taxes levied for each \$1,000 (mill) of equalized property valuation at the current tax rate.

TAX RATE LIMIT

The maximum rate in which the county may levy a tax. It is based on the state imposed 1993 tax rate limit.

YOUTH AIDS

A funding source distributed by the State of Wisconsin Department of Corrections to pay for state correctional services for youths found by the courts to be delinquent, fund correctional alternative programs, and fund services at the county level.

