



**DOUGLAS COUNTY,
WISCONSIN**

**2016
ADOPTED
BUDGET**



Cover photograph by Douglas County Forestry

DOUGLAS COUNTY, WISCONSIN



ADOPTED

Douglas County, Wisconsin—Annual Budget

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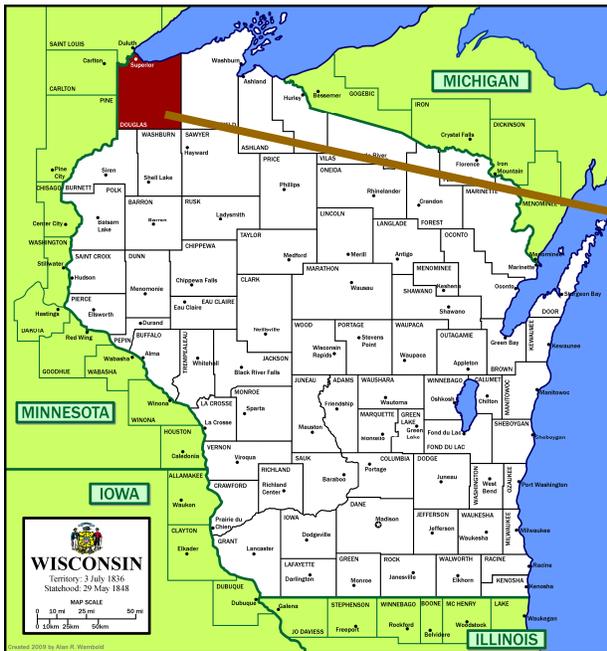
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Douglas County Profile



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 44,279 in 2013, an increase of 0.27% over 2010. Douglas County’s population growth rate ranked thirty-third out of 72 Wisconsin counties. This continues a population increase trend that began in 1986. Since 2010, population has grown in the rural areas of the county while the city of Superior has experienced a slight decline.

The county’s population continues to age. In 2000, 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.

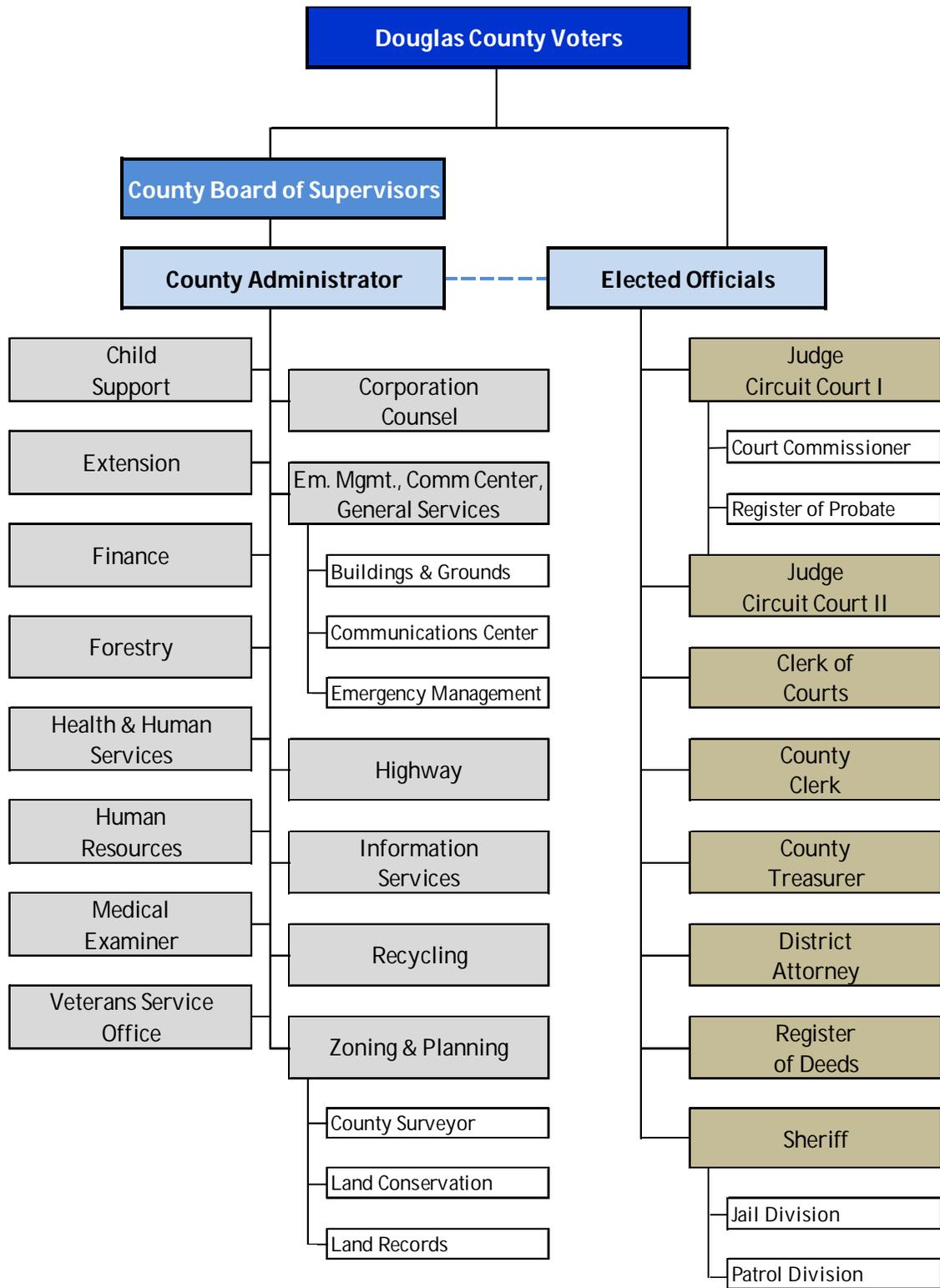
Since the beginning of the Great Recession, Douglas County’s unemployment rate has been lower than Wisconsin’s and the United States’ as a whole. A diversified local economy, new development within the county and expansion projects initiated by Enbridge Energy are few of the reasons for the county’s above average economic performance.

In 2012, firms in Douglas County employed a total of 15,511 people. The top industries in the county based on employment were: 1) Trade, Transportation, Utilities with 4,328 employees, 2) Education & Health with 3,480 employees, 3) Leisure & Hospitality with 2,122 employees, and 4) Manufacturing with 1,300 employees. Approximately 8,300 Douglas County residents work for employers located outside of the county. The top four industries by total payroll were: 1) Trade, Transportation, Utilities (\$172,575,496), 2) Education & Health (\$122,852,157), 3) Manufacturing (\$72,494,650) and 4) Construction (\$55,429,729).

Board of Supervisors

Douglas Finn-CHAIR
Alan Jaques-VICE CHAIR
Kay F. Johnson-2nd VICE CHAIR
Lawrence J. Quam-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
Kay F. Johnson	16th District Supervisor
Mark E. Liebaert	17th District Supervisor
Rae Ann Anderson	18th District Supervisor
Robert Mock	19th District Supervisor
David Conley	20th District Supervisor
Mary Lou Bergman	21st District Supervisor



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 2016 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 Interim Director Candy Holm Anderson. I am very grateful to these dedicated team members and to Douglas County Board Chair Douglas Finn and the Administration Committee chaired by Alan Jaques.

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.

Budgets, although forward looking, are built on assumptions grounded in the experience of the past. Events and decision made in 2015 and in earlier years have an impact on the 2016 Budget. In turn, implementation of the 2016 Budget will have consequences well beyond 2016. Therefore, as part of this message, I include a synopsis of major accomplishments achieved in 2015 and a discussion of the long term needs of Douglas County.

2015 - A Year in Review

Becoming a High Performance Organization

The vision of Douglas County is to be an organization that expects, recognizes, rewards and nurtures exceptional performance. This vision is consistent with Douglas County's mission and core values and represents a culture change for the organization. The diagram on the following page illustrates the major components of this culture change.

In 2015, we fully implemented an organization-wide performance management system. All non-represented staff members of Douglas County received a formal performance evaluation. Performance evaluations will be conducted on an annual basis.

Building upon the research conducted by a student intern with input from County employees, we developed, implemented and funded a merit/reward system to recognize and reward employees who perform above expectations and as a way to encourage all employees to perform at the highest level possible.



Work on a comprehensive, employee training and development program was also initiated in 2015. The program will provide learning, training and development opportunities for all County employees. It will provide a pathway for employees to move up in the organization. Recognizing the fact that most of our department managers are at or near retirement age, we want to especially focus on identifying and developing our next cadre of line supervisors and managers as part of an organization-wide management succession plan.

Trainings in time management have already been conducted. Workshops in conflict management and communications will occur in the near future. A training curriculum for new and aspiring managers and an ongoing development and team building program for incumbent department managers is being developed by our colleagues at UW-Extension and will be rolled out in January 2016.

In 2016, we will review our personnel policies and revise if necessary. The last major revisions to the policies occurred in 2012. Our compensation plan, which was implemented in 2014, was adjusted by 2% in July 2015. Contained in the 2016 Budget is an adjustment of 1%. A major review of the labor market information upon which the compensation plan is based is scheduled for 2017.

Budget Message

Priority-Based Budgeting

In 2014, the County Board established six major priority areas upon which to focus Douglas County Government. With the help of the UW-Extension Office Director, the Board, during a planning session held in June 2015, reaffirmed the priority areas and ranked them. The priority areas are:

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

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 businesses and residents while honoring and preserving the past.

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.

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

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.

Compassion: A county that is compassionate and provides efficient and effective services to members of our community who are in need.

Employee Health and Wellness

Douglas County employees are fortunate to have one of the best health care plans in the region. This year marked the fifth year in a row that the County's health care costs did not increase, meaning that premiums for 2016 will remain unchanged.

Our Health Benefits Committee, over the years, has recommended changes to the health plan to help control costs and improve employee health and wellbeing. In 2015, the County implemented a High Deductible Health Plan/Health Savings Account option for employees. The County also continued to provide incentives for employees and their spouses to participate in the health assessment and well-being programs administered by Health Partners, Douglas County's third party health plan administrator. Employee participation in these programs has been very high, exceeding the average participation rate among other Health Partner customers. Approximately 84% of employees and their spouses completed both programs in 2015.

We expect the Health Benefits Committee to continue to explore ways to increase the health of employees and to keep any cost increases manageable. The Committee's work and the commitment of our employees to health and wellness will become increasingly important as we approach the 2018 implementation date of the "Cadillac Tax" penalty provision of the Affordable Health Care Act.

Capital Projects

A total of over \$8 million in capital project spending was approved as part of the 2015 Budget process and the 2015 mid-year capital project funding cycle. The following is a list of some of the major projects.

Dam Repair and Forestry Department Facility Upgrades. The Forestry Department completed repairs to the Mooney Dam on the Eau Claire River. The dam is instrumental in controlling the level of the Eau Claire chain of lakes. Funds were also allocated for improvements to the department's office building in Solon Springs.

Amnicon River Pines Land Conservation Project. The County acquired and enrolled into forest land 720 acres of land near the Amnicon River on Tri-Lakes Road. The project was made possible by a grant from the Knowles-Nelson Stewardship Program. The land will be managed for both recreation and timber.

Government Center Boiler Replacement. The County undertook a major boiler replacement project for the Government Center/Courthouse Campus. Three steam boilers were replaced with one higher efficiency steam boiler and two high efficiency condensing hot water boilers.

Communication Tower Upgrade. Funding was approved to replace a County communication tower, known as the Udeen Tower, south of Four Corners. The tower, used by both emergency management and law enforcement, is in dire need of replacement.

Wetlands Plan. The County Board approved funding for the first phase of the implementation of a Lake Superior Watershed Wetlands Plan which will include a feasibility study for development of a County wetlands mitigation program. The purpose of the plan is to reduce costs and risks associated with wetland mitigation related to road and other development projects.

Highway Building Improvements and Equipment Purchases. The building roofs at the Highway Department's Maple Portal are scheduled to be replaced. The Department ordered three new plow trucks, a new motor grader and a new loader. The Department also received funding to purchase two propane conversion kits to install on trucks as a part of an alternative fuel pilot project.

County Highway Projects. The Highway Department had one of its busiest construction years in 2015. The Department pulverized and paved 8.6 miles of County Highway T and replaced a bridge at Rock Creek. Approximately 2.4 miles of County Highway D was reconstructed and 6 miles of County Highway P received an asphalt overlay.

A \$4.0 million bond issuance in September provided funding for these highway and infrastructure projects. Through the bonding process, the County's credit rating of Aa3 by Moody's was maintained. The true interest rate for the bond issuance was 2.29%. The bond issuance was the first tranche of the highway bonding plan approved in concept by the County Board.

The 2016 Budget includes bonding for an additional \$2.5 million to be used for highway projects. Highway projects scheduled for 2016 include 7.65 miles of pulverize and pave projects and approximately 8.0 miles of asphalt overlay projects. In addition, resources have been dedicated to the department for equipment and to enhance its highway maintenance activities that address the early stage repair needs of recently improved roads.

Budget Message

Barring any unforeseen circumstances, the highway bonding plan proposes the issuance of between \$2.0 million and \$2.5 million in bonds per year from 2017 to 2019. Debt service related to the bonding plan is projected to result in manageable levy increases. Even with this additional borrowing, Douglas County will remain under the legal debt limit cap established by Chapter 67, Section 03 of the Wisconsin Statutes.

The Budget Process

The budget is a reflection of the values imbedded in Douglas 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 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 2016 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. Preliminary budgets were shared with committees of jurisdiction to garner additional input.

It was my responsibility, with much reliance on 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 2016 Budget is greater than the sum of its parts. It is a participative, value-laden road map for Douglas County government.

The 2016 Budget

The 2016 Budget is the most difficult budget I have had to propose in my five-year tenure with Douglas County. The significant increase in the demand for treatment foster care and the rise in mental commitments of individuals to high cost care facilities that we encountered in 2015 is projected to continue into 2016 with an additional projected cost in excess of \$500,000 for the Health and Human Services Department. This coupled with the necessity to direct additional levy dollars to County Jail operations, due to the decline of beds available “for rent” to outside law enforcement agencies as a result of the growing number of Douglas County offenders housed in the jail, and our inability to increase the operating tax levy beyond 0.736%, because of levy caps tied to net new construction, made developing a balanced budget very challenging.

We have taken a multi-prong approach to closing the budget gap. First we do not include any new initiatives in the budget unless they are accompanied by corresponding cost reductions. Second, we draw upon appropriate, designated reserve funds in Health and Human Services. Third, we reallocate resources within the Health and Human Services Department, which results in the reduction of and or elimination of funding for some non-mandated services.

On the revenue side, based on increased collections in the County’s portion of the sales tax and an increase in revenue from timber sales, we increase projected revenues to help fill the gap. Taken together, all of these adjustments enable us to present a balanced budget for 2016.

The 2016 Budget includes total expenditures of approximately \$52.0 million compared to total expenditures of \$50.7 million in the 2015 Adopted Budget and \$53.2 million in the 2015 Amended Budget (after budgetary transfers mostly for capital projects). The 2016 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.)

Examining the budget by object (page 63), one will notice that personnel related costs increase by 0.4% in 2016. Wage increases due to step progression within the County’s compensation plan are offset by the zero increase in health insurance premiums and by retirements which allowed for a reorganization of staffing patterns.

Total Revenue in 2016 is budgeted to decrease by approximately \$560,000 compared to the 2015 Budget and by approximately \$865,000 compared to the 2015 Amended Budget. Sales tax revenue and revenue from timber sales increase by \$500,000 and \$100,000 respectively over 2015. The budget includes bonding of \$2.5 million for highway projects in 2016 compared to the \$4.0 million in bonding we did in 2015. Other revenue sources are projected to be relatively stable. Interest rates remain low which continues to restrict the revenue the County receives from its investments.

The 2016 Budget contains a 0.74% property tax levy increase over 2015, which is equal to the percentage increase in growth in equalized value due to net new construction the County experienced in 2015 (by state law,

Budget Message

counties can increase their levies for operating expenses by no greater than the percentage increase in growth in equalized value due to new construction). The Budgeted 2016 tax levy is \$16,397,294 compared to \$16,277,751 in the 2015 Budget. This is the smallest levy increase (by percentage) in recent memory.

The Future

Although a very difficult budget to construct, the 2016 Budget, as with past budgets, builds on our past achievements and better positions Douglas County for the challenges and opportunities we will encounter in 2016 and beyond. The local economy, which weathered the Great Recession better than both the state and nation as a whole, continues to show signs of sustained growth. With evidence of future growth from economic and housing development projects and increased sales tax revenue collections due to robust local commerce, the County will continue to accomplish its priorities while operating within the levy limits and other constraints placed upon it by the Wisconsin legislature.

The revenue the County receives from timber sales has and will continue to play an important role in enabling the County to finance its operations. However, continued growth in timber sales revenue is not guaranteed. Therefore it is recommended that a Timber Sales Revenue Reserve Fund be established (similar to the Sales Tax Reserve Fund) to allow the County to weather any downturns in the pulp and paper industry. Future annual operating surpluses could be used to fund the reserve.

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 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. We will introduce training at all levels of county government in order to give all of us the tools we need to carry out the mission of Douglas County on into the future.

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 2016 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.

Long Term & Ongoing Goals

GOAL #1

Attract and retain capable and responsive staff and board members that provide vision and leadership necessary to effectively communicate and respond to the changing needs of Douglas County.

Strategy A

Develop position descriptions and when possible allow employees to promote via a career ladder concept through the accomplishment of core competencies.

Strategy B

Develop a performance coaching and evaluation system based on the core competency model that tracks the completion of performance evaluations at least two to three times per year. First-year employees will be required to have three coaching sessions during that tenure to assure development and sound decisions by the department in terms of future status.

Strategy C

Re-convene the leadership and management skill development process on a mandatory basis for all County Board Supervisors, department supervisors, managers and directors and possibly open up to employees desiring management roles in their growth and development plans.

Summary of Achievements in 2015

1. The County Board participated in a priority planning session facilitated by a member of UW-Extension and the Finance Department. The session produced six major priority areas for Douglas County.
2. The County implemented a performance management system for all non-represented employees utilizing Health Care Source Performance Manager, a web-based system for notifying, tracking, and conducting performance evaluations.
3. The County provided performance management training to department managers, supervisors, and staff.
4. The County developed, implemented, and funded an employee merit/reward system to recognize and reward employees that perform above expectations and also as a way to encourage all employees to perform at the highest level possible.
5. The County Administrator implemented a monthly “Brown Bag” listening session series with employees.

GOAL #2

Develop and maintain an organizational structure that enhances operational efficiency, customer service, and effectiveness in addressing the needs of Douglas County.

Strategy A

Develop, sustain, and monitor key strategic measures for each department.

Strategy B

Develop, sustain, and monitor a multifaceted marketing and service access plan.

Strategy C

Develop, sustain, and evaluate the formation of “functional work groups” of departments with related services to improve levels of communication between departments.

Strategy D

With the projected decrease in the size of the County Board in 2012 and acknowledging the increased burden on Board Supervisors serving on various committees, we need to continue efforts to delineate roles and responsibilities of the administrator, department managers and Board Supervisors.

Summary of Achievements in 2015

1. As part of the 2015 Budget Process, each department manager developed goals and goal planning sheets for their department. The County Administrator will meet with each department manager on a regular basis to track progress toward goals. This will continue into 2016.

Long Term & Ongoing Goals

GOAL #3

Actively pursue partnerships with key public and private stakeholders at local, state, and federal levels to ensure cost-effective delivery of mandated and non-mandated services.

Strategy A

Strengthen our partnership with neighboring governments to promote better services.

Strategy B

Have productive communication with State and Federal authorities at a county board and department level.

Strategy C

Have effective and increased citizen contact in County government.

Summary of Achievements in 2015

1. Douglas County is a partner in the *Positively Superior* magazine and contributes an article for each issue of the publication.
2. The County has partnered with the City of Superior, the Chamber, the Development Association, the Superior Business Improvement District, and Wisconsin Indianhead Technical College to develop updated, uniform, economic development materials.
3. The County Administrator writes a weekly column in the *Superior Telegram* highlighting activities within Douglas County government.

GOAL #4

Create and maintain a positive infrastructure and resource base while balancing environmental stewardship with growth to enhance the quality of life in Douglas County.

Strategy A

Develop plans to encourage economic growth, maintain infrastructure and preserve the beauty of our lands, waters and air.

Summary of Achievements in 2015

1. A comprehensive plan for the years 2010 – 2030 is Douglas County's guide to community physical, social, and economic development. The Plan has been integrated into the decision-making process of the County and the majority of municipalities located within Douglas County.
2. The Douglas County Forest Access Management Plan has been adopted as the County's comprehensive approach to access management on the Douglas County Forest.
3. The Douglas County Highway Department maintains a fluid five-year improvement plan that prioritizes road and bridge improvements throughout the County.
4. The County, with the City of Superior, commissioned a county-wide housing needs assessment conducted by Maxfield Research, Inc.

Long Term & Ongoing Goals

HIGHLIGHTS OF THE PATH WE HAVE TRAVELED

2009—2014

Goal #1

- ◆ Developed position core competencies
- ◆ Track completed performance evaluations
- ◆ Leadership trainings



Goal #2

- ◆ Comprehensive Compensation Study and Plan
- ◆ Department level SWOT analysis
- ◆ Public access to computers
- ◆ Functional work groups consisting of representatives from departments
- ◆ County web-site with link to social network sites
- ◆ Work groups in the areas of technology and paper-reduction

Goal #3

- ◆ Combined services with the City of Superior in the areas of Information Technology and Land Information
- ◆ Meetings and partnerships with the County's Minnesota neighbors
- ◆ County Supervisor, Department Manager and local official trainings have been held
- ◆ Attendance and lobbying at "Superior Days" at the State Capital
- ◆ Representatives from the University of Wisconsin -Superior, Superior Senior High School and Northwestern High School attend County Board meetings and cast advisory votes
- ◆ The County Administrator, Department Managers and County Board Supervisors regularly attend the meetings of the Wisconsin Towns Association-Douglas County Unit

Goal #4

- ◆ The County Board Chair and the Administrator are members of the Mayor of Superior's economic development team
- ◆ A comprehensive plan was ordained in 2009 for the years 2010-2030 as Douglas County's guide to community physical, social and economic development.
- ◆ A Forest Access Management Plan has been adopted as the County's comprehensive approach to management of the Douglas County Forest
- ◆ The Douglas County Highway Department maintains a fluid five-year improvement plan
- ◆ In 2013, the Executive Committee of the County Board reviewed and endorsed the concept of a five-year bonding schedule for the funding of County Highway projects
- ◆ The economic development group, of which the County Administrator is a member, has attracted an aircraft manufacturer to the region.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Douglas County

Wisconsin

For the Fiscal Year Beginning

January 1, 2015

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, 2015.

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 (4.99 mill rate) and County sales tax (.5%) are relied on to fund programs and services. Property taxes account for approximately 31% and sales tax approximately 8% 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 24% 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 27% 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 \$2.5 million in 2016 for road construction projects, corresponding debt service payments will not be due until 2017.

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 refinancings and refundings), 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 2016 Douglas County Budget operating levy increase consists of the net new construction between 2014 and 2015 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 2015 bond issue of \$4 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 beginning of October 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 2015, the County anticipates that approximately 82.6% 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 2016 and beyond.

New debt is structured to avoid major fluctuations in future debt payments. The County borrowed \$4 million in 2015 for road construction projects, with the first debt service payment due in 2016. The County anticipates borrowing \$2.5 million in 2016.

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 2014, the unassigned fund balance of the County's General Fund was 17.8% 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 Circular A-133. 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.



Notice of Public Hearing



NOTICE OF PUBLIC HEARING DOUGLAS COUNTY, WISCONSIN 2016 Budget



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

On October 27, 2015, 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 2016, 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	2014 Actual Amount	2015 Amended Budget	2016 Proposed Budget	Change	% Change
REVENUES					
Taxes:					
General Property Taxes	\$ 4,922,220	\$ 5,051,037	\$ 4,872,842	\$ (178,195)	-3.5%
Other Taxes	5,240,973	4,734,698	5,329,004	594,306	12.6%
Intergovernmental Revenues	4,314,106	3,049,074	3,068,650	19,576	0.6%
Licenses & Permits	144,285	182,620	176,280	(6,340)	-3.5%
Fines Forfeits & Penalties	268,193	338,500	330,000	(8,500)	-2.5%
Public Charges For Services	913,073	1,010,190	935,640	(74,550)	-7.4%
Intergov't Charges For Serv.	1,521,446	1,685,684	1,607,054	(78,630)	-4.7%
Miscellaneous Revenues	1,344,945	815,758	769,944	(45,814)	-5.6%
Other Financing Sources	1,227,490	272,777	708,451	435,674	159.7%
TOTAL REVENUES	<u>19,896,731</u>	<u>17,140,338</u>	<u>17,797,865</u>	<u>657,527</u>	<u>3.8%</u>
EXPENDITURES					
General Government	4,664,301	4,687,757	4,834,335	146,578	3.1%
Public Safety	10,919,463	11,456,080	11,205,802	(250,278)	-2.2%
Public Works	351,416	356,301	333,369	(22,932)	-6.4%
Health & Human Services	230,242	246,772	249,516	2,744	1.1%
Culture, Recreation & Education	639,014	628,656	650,240	21,584	3.4%
Conservation & Development	1,933,934	705,201	754,719	49,518	7.0%
TOTAL EXPENDITURES	<u>18,738,371</u>	<u>18,080,767</u>	<u>18,027,981</u>	<u>(52,786)</u>	<u>-0.3%</u>
INCREASE (DECREASE) IN WORKING CAPITAL	<u>1,158,360</u>	<u>(940,429)</u>	<u>(230,116)</u>	<u>710,313</u>	<u>-75.5%</u>

The Douglas County Board of Supervisors voted to increase budgeted revenues and expenditures by \$44,000. Human Services budgeted expenditures were increased by \$44,000 to \$11,125,286 and budgeted sales tax revenue was increased by \$44,000 to \$4,286,098. The adopted budget totals are \$53,015,354 in budgeted revenues and \$52,073,838 in budgeted expenditures.

Douglas County Public Hearing Notice (continued)

ALL GOVERNMENTAL AND PROPRIETARY FUNDS COMBINED	FUND BALANCE January 1, 2016	2016 TOTAL REVENUES	2016 TOTAL EXPENDITURES	FUND BALANCE December 31, 2016	PROPERTY TAX CONTRIBUTION
GOVERNMENTAL FUNDS					
General Fund	\$ 12,759,570	\$ 17,797,865	\$ 18,027,981	\$ 12,529,454	\$ 4,916,842
Special Revenue Funds					
Human Services	1,282,184	10,746,286	11,081,286	947,184	2,991,000
Health Department	246,286	804,156	804,156	246,286	558,658
Child Support	215,015	1,070,300	1,072,469	212,846	228,100
Commission on Aging	-	599,982	599,982	-	203,558
Total Special Revenue Fund	1,743,485	13,220,724	13,557,893	1,406,316	3,981,316
Debt Service Funds	33,075	4,214,552	4,214,552	33,075	3,971,438
Capital Projects Funds	95,561	-	-	95,561	-
TOTAL GOVERNMENTAL FUNDS	14,631,691	35,233,141	35,800,426	14,064,406	12,869,596
PROPRIETARY FUNDS					
Enterprise Fund					
Forestry	11,992,562	2,029,053	2,029,053	11,992,562	-
Internal Service Funds					
Highway	71,878,647	9,149,465	7,479,465	73,548,647	3,413,992
Central Supply	30,806	83,590	83,590	30,806	-
Workers' Compensation	1,383,901	459,500	459,500	1,383,901	-
Information Services	532,676	911,998	911,998	532,676	-
Health Insurance	3,801,187	4,798,200	5,037,500	3,561,887	-
Land Records & Mapping	188,661	306,407	228,306	266,762	113,706
Total Internal Service	77,815,878	15,709,160	14,200,359	79,324,679	3,527,698
TOTAL PROPRIETARY FUNDS	89,808,440	17,738,213	16,229,412	91,317,241	3,527,698
TOTAL COMBINED FUNDS	\$104,440,131	\$52,971,354	\$52,029,838	\$105,381,647	\$16,397,294

Fund Balances represent mostly Fixed Assets and Reserves.

Equalized Value/Tax Rate

	2015 Value	2016 Value	Change	% Change
EQUALIZED VALUE (In Millions)	3287.5	3289.1	1.60	0.00%
TAX RATE (Per \$1,000 of Valuation)	\$4.95	\$4.99	0.04	1.00%

Respectfully submitted by,

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

Alan Jaques - Chair
Jim Paine - Vice Chair

Susan Hendrickson Larry Quam Kay Johnson
Rosemary Lear Marvin Finendale Mary Lou Bergman
Mark Liebaert

Budget Process

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.



2016 Budget Process Time Table

June 22, 2015 to August 2, 2015	Departments to receive committee approval for all new positions and upgrades for 2016. Administrative Committee to approve new positions and upgrades for the 2016 budget.
July 20, 2015 to July 24, 2015	Finance Department to prepare the 2016 County personnel budget. All proposed new personnel and position reclassifications to be submitted to the Finance department; these will not be included in the 2016 proposed operating costs unless approved by the Administrative Committee.
July 27, 2015 to July 31, 2015	Finance Department to hold meetings with individual departments to hand out and discuss departmental schedules, computer reports, budget forms and budget instructions.
August 3, 2015 to August 24, 2015	Departments to prepare estimates and related worksheets for a full year of operations for 2015 and proposed 2016 operations. (This also includes outside agency request for 2016.) Other requirements include: preparation of goals and objectives, performance measures and an organizational chart for each department.
August 3, 2015 to August 24, 2015	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 3, 2015 to August 24, 2015	County Administrator and Finance Director to review each department's budget prior to committee of jurisdictions review.
August 3, 2015 to September 3, 2015	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, 2015 to September 11, 2015	Prepare Administration presentation.
October 1, 2015 to October 2, 2015	The Administrative Committee members to review and give approval to the Administrator's Proposed Budget.
October 2, 2015 to October 20, 2015	The Finance Department to prepare the Budget Book.
October 9, 2015	Notice of public hearing to be published.
October 22, 2015	The Administrator to submit the tentative budget to the County Board of Supervisors.
October 27, 2015	County Board to hold Budget Session and adopt the 2016 Budget at 6:00 PM at the Government Center Board Room.

Tax Levy Limits

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 2016 Douglas County Budget is in compliance with this limitation by setting the levy increase at .736% .

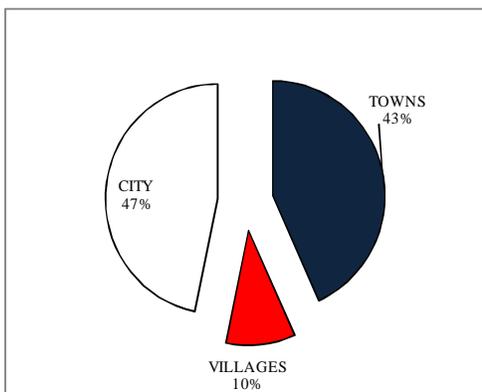
**Douglas County, Wisconsin
2016 County Levy Limit Determination**

2014/2015 Tax Levy	\$ 16,277,751
Adjustment for Bridge Aid	(171,715)
Adjustment for Libraries	(338,800)
Adjustment for Debt Service after 2005	(446,356)
2014/2015 Adjusted Levy	<u>15,320,880</u>
2015 Unused available Levy	451
.736 percent allowable growth	112,762
Allowable 2015/2016 Adjusted Tax Levy	<u>15,434,093</u>
Adjustment for Bridge Aid	47,736
Adjustment for Libraries	361,613
Adjustment for Debt Service after 2005	785,551
Adjustment for Debt Service before 2005	(231,699)
Allowable 2015/2016 Tax Levy after Special Levies	<u><u>\$ 16,397,294</u></u>

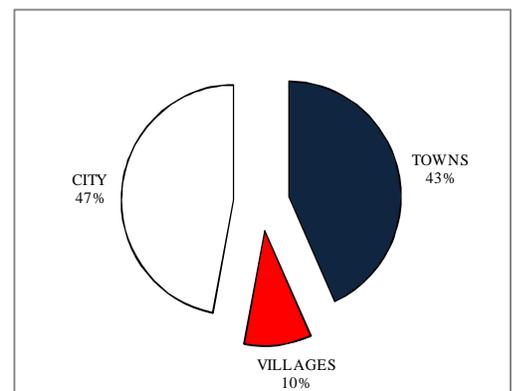
DOUGLAS COUNTY, WISCONSIN SUMMARY OF TAX RATES FOR TOWNS, VILLAGES AND CITY

Districts	Tax Levy		% Change	Equalized Value		% Change	Tax Rate Per \$1,000	
	2016	2015		2016	2015		2016	2015
TOWNS								
Amnicon	\$ 362,903	\$ 363,242	-0.1%	\$ 70,705,800	\$ 70,611,800	0.1%	5.13	5.14
Bennett	315,475	316,385	-0.3%	61,460,500	61,525,700	-0.1%	5.13	5.14
Brule	246,261	264,487	-6.9%	47,988,500	51,408,100	-6.7%	5.13	5.14
Cloverland	100,603	98,750	1.9%	19,598,600	19,211,000	2.0%	5.13	5.14
Dairyland	188,362	185,668	1.5%	36,711,800	36,112,000	1.7%	5.13	5.14
Gordon	517,847	520,506	-0.5%	100,901,700	101,191,400	-0.3%	5.13	5.14
Hawthorne	384,315	382,520	0.5%	74,909,400	74,355,200	0.7%	5.13	5.14
Highland	269,215	288,493	-6.7%	52,463,900	56,086,100	-6.5%	5.13	5.14
Lakeside	285,428	284,938	0.2%	55,607,500	55,401,800	0.4%	5.13	5.14
Maple	194,956	208,514	-6.5%	37,983,500	40,523,600	-6.3%	5.13	5.15
Oakland	442,053	412,956	7.0%	86,145,000	80,283,000	7.3%	5.13	5.14
Parkland	398,667	376,604	5.9%	77,699,700	73,198,600	6.1%	5.13	5.14
Solon Springs	648,826	634,981	2.2%	126,428,300	123,462,900	2.4%	5.13	5.14
Summit	442,226	423,782	4.4%	86,169,900	82,375,700	4.6%	5.13	5.14
Superior	955,002	902,685	5.8%	186,099,500	175,483,700	6.0%	5.13	5.14
Wascott	1,338,817	1,379,553	-3.0%	260,903,100	268,210,900	-2.7%	5.13	5.14
TOTAL TOWNS	7,090,956	7,044,067	0.7%	1,381,776,700	1,369,441,500	0.9%	5.13	5.14
VILLAGES								
Lake Nebagamon	852,669	821,370	3.8%	167,264,100	163,547,200	2.3%	5.10	5.02
Oliver	115,668	107,946	7.2%	22,737,000	21,542,600	5.5%	5.09	5.01
Poplar	216,362	202,600	6.8%	42,177,400	39,369,800	7.1%	5.13	5.15
Solon Springs	211,627	212,642	-0.5%	41,498,700	42,349,500	-2.0%	5.10	5.02
Superior	244,827	228,664	7.1%	48,014,700	45,527,200	5.5%	5.10	5.02
TOTAL VILLAGES	1,641,153	1,573,222	4.3%	321,691,900	312,336,300	3.0%	5.10	5.04
CITY								
Superior	7,665,185	7,660,461	0.1%	1,585,686,400	1,605,757,700	-1.2%	4.83	4.77
TOTAL	\$ 16,397,294	\$ 16,277,751	0.7%	\$ 3,289,155,000	\$ 3,287,535,500	0.0%	4.99	4.95

2016
TAX LEVY



2015
TAX LEVY



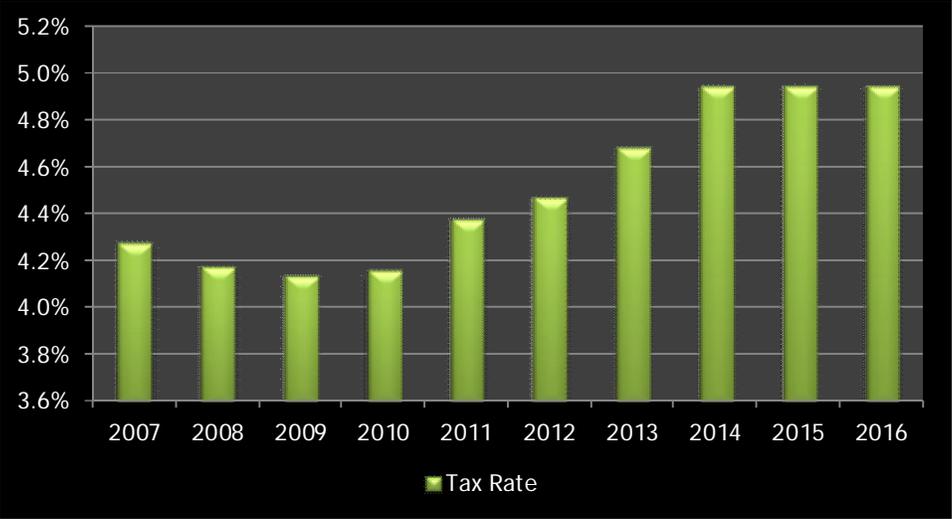
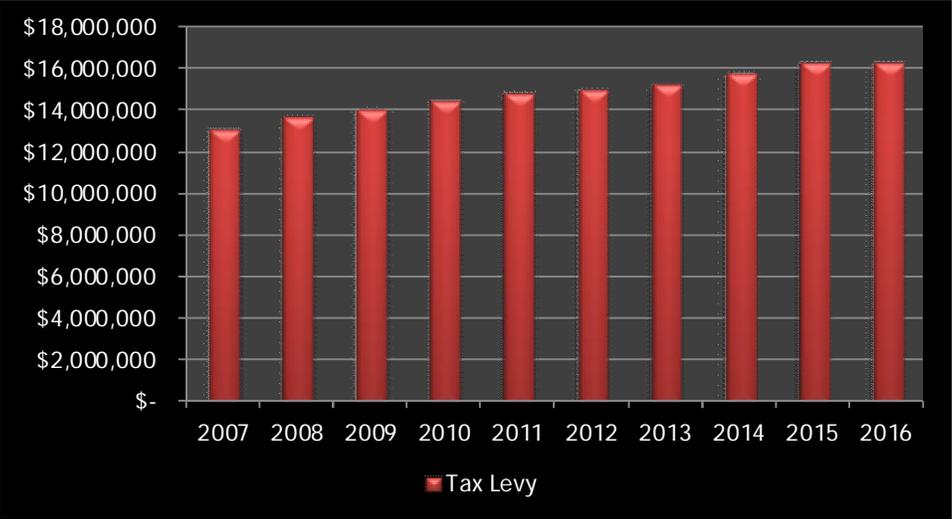
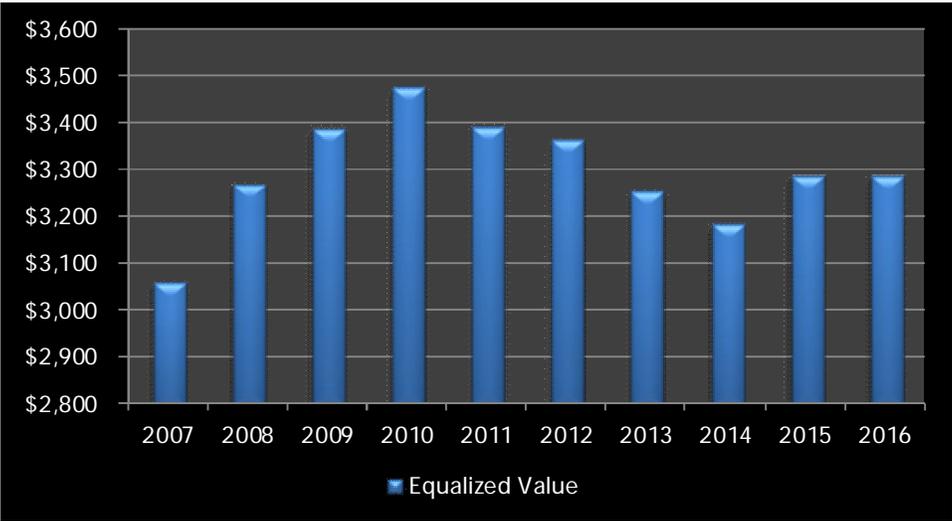
Tax Rate Comparison

**DOUGLAS COUNTY, WISCONSIN
TAX RATE COMPARISON**

Levy Year	Budget Year	(In Millions) Equalized Valuation	% Change	Tax Levy	% Change	Tax * Rate
2006	2007	3060.6	8.8	13,113,680	2.5	4.28
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

* 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



Tax Levy Apportionment

**DOUGLAS COUNTY, WISCONSIN
 APPORTIONMENT OF TAXES AND SPECIAL CHARGES
 2016 Budget/2015 Tax Year**

	Equalized Amount	Equalized Amount less TID	Forestry Mill	Charitable Penal	Total State Special Charges	County Health	Recycling/ Solid Waste Mgmt
TOWNS							
Amnicon	\$ 70,705,800	\$ 70,705,800	\$ 11,999	\$ 19	\$ 12,018	\$ 12,009	\$ 3,671
Bennett	61,460,500	61,460,500	10,430	17	10,447	10,439	3,191
Brule	47,988,500	47,988,500	8,144	13	8,157	8,151	2,491
Cloverland	19,598,600	19,598,600	3,326	5	3,331	3,329	1,018
Dairyland	36,711,800	36,711,800	6,230	10	6,240	6,235	1,906
Gordon	100,901,700	100,901,700	17,124	27	17,151	17,138	5,238
Hawthorne	74,909,400	74,909,400	12,713	20	12,733	12,723	3,889
Highland	52,463,900	52,463,900	8,903	14	8,918	8,911	2,724
Lakeside	55,607,500	55,607,500	9,437	15	9,452	9,445	2,887
Maple	37,983,500	37,983,500	6,446	10	6,456	6,451	1,972
Oakland	86,145,000	86,145,000	14,619	23	14,643	14,632	4,472
Parkland	77,699,700	77,699,700	13,186	21	13,207	13,197	4,034
Solon Springs	126,428,300	126,428,300	21,456	34	21,490	21,474	6,564
Summit	86,169,900	86,169,900	14,624	23	14,647	14,636	4,473
Superior	186,099,500	186,099,500	31,582	51	31,633	31,609	9,662
Wascott	260,903,100	260,903,100	44,277	71	44,348	44,314	13,545
	1,381,776,700	1,381,776,700	234,496	376	234,872	234,693	71,737
VILLAGES							
Lake Nebagamon	167,264,100	167,264,100	28,386	46	28,431	28,410	8,684
Oliver	22,737,000	22,737,000	3,859	6	3,865	3,862	1,181
Poplar	42,177,400	42,177,400	7,158	11	7,169	7,164	2,190
Solon Springs	44,430,300	41,498,700	7,540	11	7,551	7,048	2,154
Superior	48,014,700	48,014,700	8,148	13	8,161	8,155	2,493
	324,623,500	321,691,900	55,091	88	55,178	54,639	16,702
CITY							
Superior	1,630,578,600	1,585,686,400	276,719	431	277,150	269,326	-
TOTAL	\$ 3,336,978,800	\$ 3,289,155,000	\$ 566,305	\$ 895	\$ 567,200	\$ 558,658	\$ 88,439

**DOUGLAS COUNTY, WISCONSIN
 APPORTIONMENT OF TAXES AND SPECIAL CHARGES
 2016 Budget/2015 Tax Year**

	County Aid to Bridges*	Libraries	All Other Taxes	County Sales Tax	2016 Tax Levy	2016 GRAND TOTAL
\$	2,370	\$ 15,011	\$ 421,979	\$ (92,137)	\$ 362,904	\$ 374,922
	2,060	13,047	366,828	(80,089)	315,476	325,923
	1,609	10,187	286,357	(62,534)	246,261	254,418
	657	4,162	116,977	(25,539)	100,603	103,935
	1,231	7,793	219,037	(47,839)	188,362	194,602
	3,383	21,418	602,155	(131,485)	517,847	534,998
	2,511	15,900	446,906	(97,614)	384,315	397,047
	1,759	11,138	313,050	(68,366)	269,215	278,133
	1,864	11,803	331,892	(72,462)	285,428	294,880
	1,273	8,064	226,691	(49,496)	194,956	201,412
	2,888	18,287	514,030	(112,256)	442,053	456,696
	2,605	16,493	463,588	(101,250)	398,667	411,874
	4,238	26,839	754,460	(164,749)	648,826	670,316
	2,889	18,290	514,226	(112,288)	442,226	456,873
	6,239	39,506	1,110,493	(242,506)	955,002	986,635
	8,746	55,385	1,556,809	(339,983)	1,338,817	1,383,164
	46,321	293,322	8,245,476	(1,800,593)	7,090,956	7,325,828
	-	35,507	998,030	(217,962)	852,669	881,100
	-	4,828	135,426	(29,629)	115,667	119,532
	1,415	8,954	251,617	(54,961)	216,378	223,547
	-	8,809	247,692	(54,077)	211,627	219,178
	-	10,194	286,553	(62,568)	244,828	252,989
	1,415	68,291	1,919,319	(419,197)	1,641,168	1,696,347
	-	-	9,462,151	(2,066,308)	7,665,169	7,942,320
\$	47,736	\$ 361,613	\$ 19,626,946	\$ (4,286,098)	\$ 16,397,294	\$ 16,964,494

*Includes culverts

Tax Levy Apportionment

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

	2016	2015	2014	2013	2012
TOWNS					
Amnicon	\$ 362,907	\$ 363,242	\$ 344,716	\$ 324,583	\$ 317,935
Bennett	315,478	316,385	300,543	287,180	293,953
Brule	246,263	264,487	270,678	258,979	269,208
Cloverland	100,604	98,750	104,252	90,035	94,554
Dairyland	188,364	185,668	198,257	192,367	181,574
Gordon	517,852	520,506	487,925	497,197	498,281
Hawthorne	384,318	382,520	361,124	333,791	313,477
Highland	269,218	288,493	301,360	288,676	297,330
Lakeside	285,431	284,938	295,034	276,422	274,129
Maple	194,957	208,514	202,795	202,933	212,007
Oakland	442,057	412,956	494,590	476,362	463,226
Parkland	398,671	376,604	380,444	342,353	312,872
Solon Springs	648,832	634,981	609,702	566,238	568,382
Summit	442,230	423,782	440,031	414,105	399,120
Superior	955,011	902,685	836,057	765,515	769,796
Wascott	1,338,830	1,379,553	1,349,478	1,461,950	1,368,312
TOTAL TOWNS	7,091,024	7,044,067	6,976,984	6,778,686	6,634,156
VILLAGES					
Lake Nebagamon	852,677	821,370	752,020	737,008	701,834
Oliver	115,669	107,946	105,574	110,891	109,910
Poplar	216,364	202,600	194,363	178,963	185,418
Solon Springs	211,629	212,642	192,581	194,942	207,092
Superior	244,829	228,664	215,373	211,496	211,558
TOTAL VILLAGES	1,641,168	1,573,222	1,459,912	1,433,300	1,415,811
CITY					
Superior	7,665,264	7,660,461	7,331,268	7,059,549	6,980,151
TOTAL	\$ 16,397,456	\$ 16,277,751	\$ 15,768,164	\$ 15,271,535	\$ 15,030,118

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

	2011	2010	2009	2008	2007
TOWNS					
Amnicon	\$ 315,945	\$ 310,896	\$ 323,038	\$ 320,678	\$ 305,187
Bennett	290,230	282,778	274,454	268,032	237,867
Brule	264,069	259,551	257,969	258,342	232,599
Cloverland	95,073	92,634	80,397	92,241	81,756
Dairyland	191,971	190,738	191,025	178,315	164,467
Gordon	483,884	495,422	547,464	540,834	522,945
Hawthorne	365,845	370,830	381,029	353,816	319,352
Highland	314,426	266,352	271,848	250,198	232,328
Lakeside	272,448	263,692	274,599	253,850	225,178
Maple	207,948	193,999	186,394	188,564	176,474
Oakland	436,731	413,889	395,194	372,631	358,610
Parkland	302,712	298,611	299,616	295,550	266,737
Solon Springs	491,182	515,993	489,047	487,338	477,743
Summit	401,135	396,432	412,551	412,081	386,410
Superior	759,831	727,304	690,482	661,865	631,820
Wascott	1,405,095	1,446,019	1,379,803	1,287,923	1,213,998
TOTAL TOWNS	6,598,525	6,525,140	6,454,911	6,222,257	5,833,471
VILLAGES					
Lake Nebagamon	690,912	691,495	698,948	652,429	655,529
Oliver	105,704	99,588	96,302	88,976	82,312
Poplar	178,574	155,812	151,979	147,845	138,023
Solon Springs	196,525	201,691	197,311	191,777	187,717
Superior	200,794	192,370	202,309	166,211	162,874
TOTAL VILLAGES	1,372,510	1,340,955	1,346,848	1,247,238	1,226,455
CITY					
Superior	6,887,091	6,608,619	6,252,498	6,192,565	6,053,754
TOTAL	\$ 14,858,125	\$ 14,474,714	\$ 14,054,257	\$ 13,662,061	\$ 13,113,680

Douglas County Fund Structure

Fund Accounting

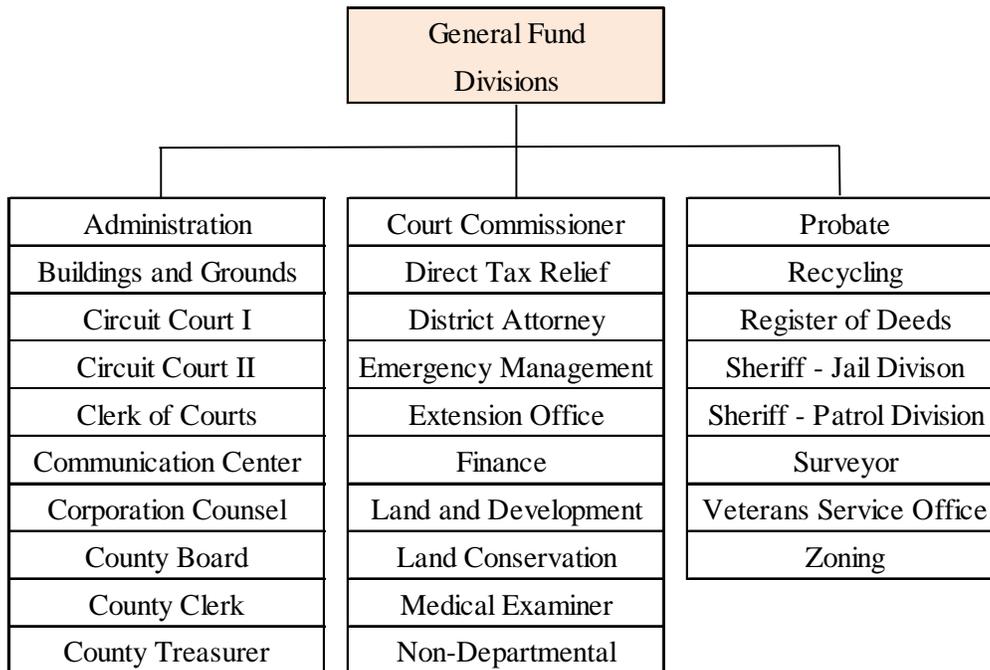
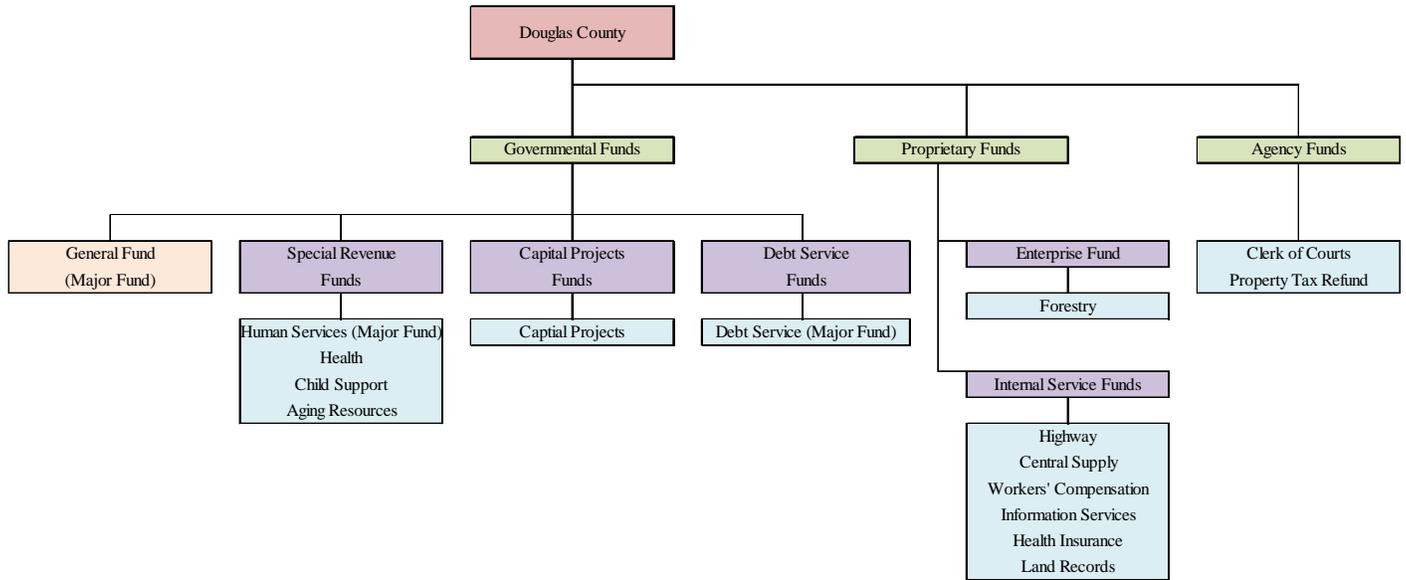
The accounts of Douglas County are organized on the basis of funds. Fund accounting is designed to demonstrate legal compliance. The operations of each fund are accounted for with a separate set of self-balancing accounts.

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 other 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 2016, there is no appropriation for the Capital Projects Fund.



Fund Balance Analysis

FUND BALANCE ANALYSIS

All Funds

	ACTUAL FUND BALANCE JANUARY 1, 2015	2015 ESTIMATED CHANGES	PROJECTED FUND BALANCE JANUARY 1, 2016
GOVERNMENTAL FUNDS			
General Fund	\$ 14,609,467	\$ 1,849,897	\$ 12,759,570
Special Revenue Funds			
Human Services	1,356,662	74,478	1,282,184
Health Department	266,286	20,000	246,286
Child Support	215,015	-	215,015
Aging Resources	-	-	-
Total Special Revenue Fund	1,837,963	94,478	1,743,485
Debt Service Funds	2,115	(30,960)	33,075
Capital Projects Funds	84,055	(11,506)	95,561
TOTAL GOVERNMENTAL FUNDS	16,533,600	1,901,909	14,631,691
PROPRIETARY FUNDS			
Enterprise Fund			
Forestry	10,580,255	(1,412,307)	11,992,562
Internal Service Funds			
Highway	68,345,647	(3,533,000)	71,878,647
Central Supply	30,806	-	30,806
Workers' Compensation	1,283,901	(100,000)	1,383,901
Information Services	532,676	-	532,676
Health and Dental Insurance	3,801,187		3,801,187
Land Records	200,661	12,000	188,661
Total Internal Service	74,194,878	(3,621,000)	77,815,878
TOTAL PROPRIETARY FUNDS	84,775,133	(5,033,307)	89,808,440
TOTAL COMBINED FUNDS	\$ 101,308,733	\$ (3,131,398)	\$ 104,440,131

FUND BALANCE ANALYSIS

All Funds

	2016 BUDGETED REVENUE	2016 BUDGETED EXPENDITURES	PROJECTED FUND BALANCE DECEMBER 31, 2016
GOVERNMENTAL FUNDS			
General Fund	\$ 17,797,865	\$ 18,027,981	\$ 12,529,454
Special Revenue Funds			
Human Services	10,790,286	11,125,286	947,184
Health Department	804,156	804,156	246,286
Child Support	1,070,300	1,072,469	212,846
Aging Resources	599,982	599,982	-
Total Special Revenue Fund	13,264,724	13,601,893	1,406,316
Debt Service Funds	4,214,552	4,214,552	33,075
Capital Projects Funds	-	-	95,561
TOTAL GOVERNMENTAL FUNDS	35,277,141	35,844,426	14,064,406
PROPRIETARY FUNDS			
Enterprise Fund			
Forestry	2,029,053	2,029,053	11,992,562
Internal Service Funds			
Highway	9,149,465	7,479,465	73,548,647
Central Supply	83,590	83,590	30,806
Workers' Compensation	459,500	459,500	1,383,901
Information Services	911,998	911,998	532,676
Health and Dental Insurance	4,798,200	5,037,500	3,561,887
Land Records	306,407	228,306	266,762
Total Internal Service	15,709,160	14,200,359	79,324,679
TOTAL PROPRIETARY FUNDS	17,738,213	16,229,412	91,317,241
TOTAL COMBINED FUNDS	\$ 53,015,354	\$ 52,073,838	\$ 105,381,647

Reserves

FUND BALANCES AND RESERVES Governmental Funds

	2015 Beginning Fund Balance	2015 Estimated Net Cost	2015 Projected Fund Balance	2016 Budgeted Net Cost	2016 Projected Fund Balance
Governmental Funds					
Nonspendable fund balance					
Prepaid items	\$ 4,917	\$ -	\$ 4,917	\$ -	\$ 4,917
Uncollected taxes	2,123,315	(100,000)	2,223,315	-	2,223,315
Restricted fund balance					
Fiscal agent trust	207,395	(6,000)	213,395	-	213,395
Capital projects	30,384	30,384	-	-	-
Jail purposes	77,149	75,000	2,149	-	2,149
Land information improvement	74,904	(7,500)	82,404	-	82,404
Veterans purposes	1,442	(500)	1,942	-	1,942
Committed fund balance					
Vehicle purchases	93,253	-	93,253	-	93,253
Sales tax	2,364,720	1,364,720	1,000,000	-	1,000,000
Remonumentation	173	(29,827)	30,000	30,000	-
Land Conservation	352,987	(1,000)	353,987	-	353,987
Fairgrounds improvements	28,191	(7,500)	35,691	-	35,691
Economic development	493,492	45,360	448,132	200,116	248,016
Underground tank removal	54,226	-	54,226	-	54,226
Septic loans	99,761	-	99,761	-	99,761
Assigned fund balance					
Communications maintenance	147,262	140,000	7,262	-	7,262
Compensated absences	1,685,710	60,000	1,625,710	-	1,625,710
Elections	27,000	-	27,000	-	27,000
Website	1,629	-	1,629	-	1,629
Capital projects	286,760	286,760	-	-	-
Subsequent year's budget	-	-	-	-	-
Unassigned fund balance					
	6,454,797	-	6,454,797	-	6,454,797
General Fund	14,609,467	1,849,897	12,759,570	230,116	12,529,454
Human Services					
Supplemental funds	386,705	-	386,705	135,000	251,705
CST Match and equipment	14,478	14,478	-	-	-
Compensated absences	291,210	10,000	281,210	-	281,210
Current net cost	664,269	50,000	614,269	200,000	414,269
Human Services	1,356,662	74,478	1,282,184	335,000	947,184
Health					
Compensated absences	61,165	(2,000)	63,165	-	63,165
Equipment/PNCC audit	109,000	20,000	89,000	-	89,000
Current net cost	96,121	2,000	94,121	-	94,121
Health	266,286	20,000	246,286	-	246,286
Child Support					
Compensated absences	96,163	(2,000)	98,163	-	98,163
Current net cost	118,852	2,000	116,852	2,169	114,683
Child Support	215,015	-	215,015	2,169	212,846
Debt Service					
Committed	2,115	(30,960)	33,075	-	33,075
Capital Projects					
Current net cost	84,055	(11,506)	95,561	-	95,561
Total Governmental Funds	\$ 16,533,600	\$ 1,901,909	\$ 14,631,691	\$ 567,285	\$ 14,064,406

RESERVES Proprietary Funds

	2015 Beginning Fund Balance	2015 Estimated Net Cost	2015 Projected Fund Balance	2016 Budgeted Net Cost	2016 Projected Fund Balance
Forestry					
Property & equipment net book value	\$ 9,265,628	\$ (1,390,720)	\$ 10,656,348	\$ -	\$ 10,656,348
Carryover capital	402,061	(246,742)	648,803	-	648,803
Lucius Woods Park improvements	4,855	2,405	2,450	-	2,450
Bird Sanctuary improvements	64,908	24,825	40,083	-	40,083
Dam maintenance	80,542	6,000	74,542	-	74,542
Surveying	26,574	8,000	18,574	-	18,574
Land purchases	310,542	198,925	111,617	-	111,617
Disaster recovery fund	138,048	(15,000)	153,048	-	153,048
Current earnings	287,097	-	287,097	-	287,097
Forestry	10,580,255	(1,412,307)	11,992,562	-	11,992,562
Highway					
Property & equipment net book value	64,313,829	(4,502,572)	68,816,401	(1,700,000)	70,516,401
STP projects	233,139	-	233,139	-	233,139
Bridge Aid-designated	343,634	(163,308)	506,942	-	506,942
Bridge Aid-undesignated	32,249	(4,002)	36,251	30,000	6,251
Underground storage	65,000	-	65,000	-	65,000
Construction funding	1,132,162	106,671	1,025,491	-	1,025,491
Capital budget carryover	1,708,000	1,708,000	-	-	-
Signs	3,000	3,000	-	-	-
Current earnings	514,634	(680,789)	1,195,423	-	1,195,423
Highway	68,345,647	(3,533,000)	71,878,647	(1,670,000)	73,548,647
Central Supply					
Equipment replacement	30,806	-	30,806	-	30,806
Workers' Compensation					
Claims	1,283,901	(100,000)	1,383,901	-	1,383,901
Information Services					
Equipment replacement	532,676	-	532,676	-	532,676
Health & Dental Insurance					
Dental coverage	50,548	-	50,548	-	50,548
Current earnings	3,750,639	-	3,750,639	239,300	3,511,339
Health & Dental Insurance	3,801,187	-	3,801,187	239,300	3,561,887
Land Records					
Recording fees	108,488	10,000	98,488	-	98,488
Equipment replacement	92,173	2,000	90,173	(78,101)	168,274
Land Records	200,661	12,000	188,661	(78,101)	266,762
Total Proprietary Funds	\$ 84,775,133	\$ (5,033,307)	\$ 89,808,440	\$ (1,508,801)	\$ 91,317,241

Tax Levy Budget Summary

**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY
All Funds**

	2016 TOTAL EXPENSES	2016 OTHER REVENUE	2016 TOTAL NET COST	2016 FUND BALANCE ADJUSTMENT	2016 TAX LEVY
Governmental Funds					
General	\$ 18,027,981	\$ 12,925,023	\$ 5,102,958	\$ 230,116	\$ 4,872,842
Human Services	11,125,286	7,755,286	3,370,000	335,000	3,035,000
Health	804,156	245,498	558,658	-	558,658
Child Support	1,072,469	842,200	230,269	2,169	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	-	-	-	-	-
Total Governmental Funds	35,844,426	22,407,545	13,436,881	567,285	12,869,596
Proprietary Funds					
Forestry	2,029,053	2,029,053	-	-	-
Highway	7,479,465	5,735,473	1,743,992	(1,670,000)	3,413,992
Central Supply	83,590	83,590	-	-	-
Workers' Compensation	459,500	459,500	-	-	-
Information Services	911,998	911,998	-	-	-
Health Insurance	5,037,500	4,798,200	239,300	239,300	-
Land Records	228,306	192,701	35,605	(78,101)	113,706
Total Proprietary Funds	16,229,412	14,210,515	2,018,897	(1,508,801)	3,527,698
Total Funds	\$ 52,073,838	\$ 36,618,060	\$ 15,455,778	\$ (941,516)	\$ 16,397,294

**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY
All Funds**

	2015 TOTAL EXPENSES	2015 OTHER REVENUE	2015 NET COST	2015 TAX LEVY
Governmental Funds				
General	\$ 18,080,767	\$ 12,089,301	\$ 5,991,466	\$ 5,051,037
Human Services	10,508,646	7,786,226	2,722,420	2,572,420
Health	957,687	250,670	707,017	707,017
Child Support	1,060,886	827,500	233,386	228,100
Aging Resources	603,737	400,179	203,558	203,558
Debt Service	4,107,056	243,114	3,863,942	3,863,942
Capital Projects	620,157	546,043	74,113	-
Total Governmental Funds	35,938,935	22,143,033	13,795,902	12,626,074
Proprietary Funds				
Forestry	2,018,241	1,989,262	28,979	-
Highway	8,854,610	7,004,639	1,849,971	3,537,971
Central Supply	90,090	90,090	-	-
Workers' Compensation	452,500	452,500	-	-
Information Services	898,102	898,102	-	-
Health Insurance	4,864,150	4,864,150	-	-
Land Records	221,273	159,952	61,321	113,706
Total Proprietary Funds	17,398,966	15,458,695	1,940,271	3,651,677
Total Funds	\$ 53,337,901	\$ 37,601,728	\$ 15,736,173	\$ 16,277,751

Tax Levy Budget Summary

2016 BUDGET

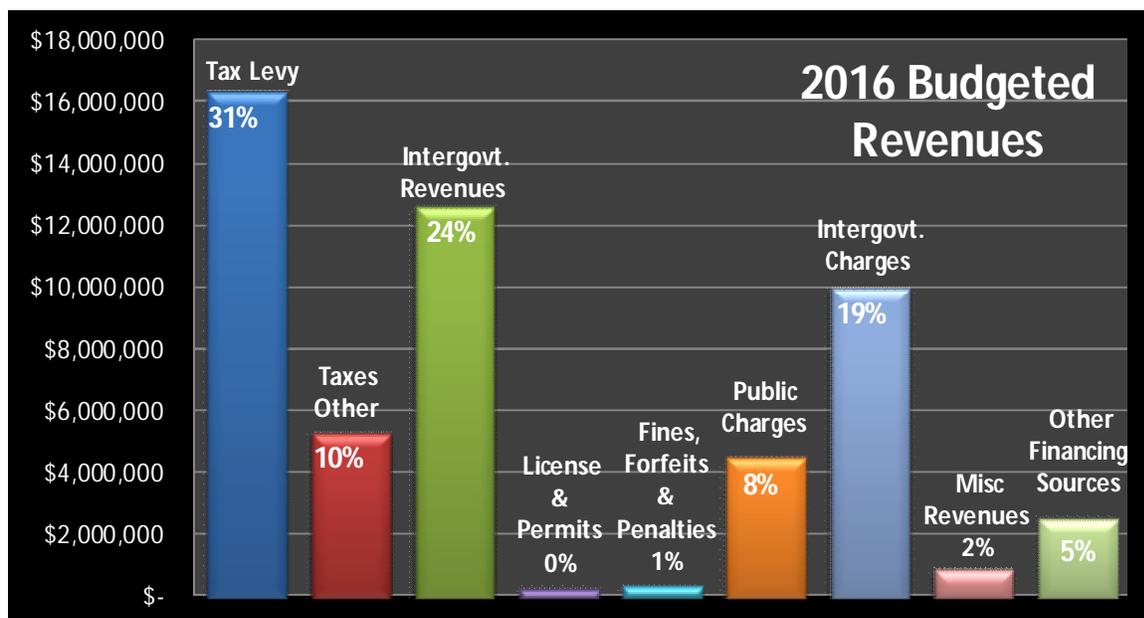
DEPARTMENT	TOTAL EXPENSES	OTHER REVENUES	NET COST	TAX LEVY	Page Number
General Fund					
County Board of Supervisors	\$ 181,991	\$ -	\$ 181,991	\$ 181,991	74
Administration	430,280	72,000	358,280	358,280	77
Clerk of Courts	700,957	490,200	210,757	210,757	80
Circuit Court I	64,760	-	64,760	64,760	83
Circuit Court II	80,981	-	80,981	80,981	85
Court Commissioner	211,597	123,000	88,597	88,597	89
District Attorney	390,804	60,000	330,804	330,804	92
Corporation Counsel	261,560	157,500	104,060	104,060	95
Register of Deeds	302,759	337,606	(34,847)	(34,847)	98
Land Conservation	221,185	184,181	37,004	37,004	103
Zoning and Land Information	440,716	156,980	283,736	283,736	107
County Clerk	315,898	78,520	237,378	237,378	110
County Treasurer	266,671	62,700	203,971	203,971	113
Sheriff-Patrol	4,293,829	452,694	3,841,135	3,841,135	117
Sheriff-Jail	5,376,867	1,277,600	4,099,267	4,099,267	121
Finance	654,810	251,696	403,114	403,114	124
Recycling	259,574	159,429	100,145	100,145	127
Veterans Service Office	209,516	49,700	159,816	159,816	130
Extension Office	202,749	9,300	193,449	193,449	134
Emergency Management	582,310	174,235	408,075	408,075	137
Communications Center	1,026,591	10,000	1,016,591	1,016,591	140
Medical Examiner	133,912	28,050	105,862	105,862	143
Buildings and Grounds	589,932	311,600	278,332	278,332	146
Probate	160,609	57,000	103,609	103,609	149
Surveyor	219,519	81,069	138,450	108,450	152
Land Committee/Developmental	374,800	174,684	200,116	-	154
Non-Departmental Taxes	72,804	(80,000)	152,804	152,804	157
General Fund	18,027,981	4,679,744	13,348,237	13,118,121	
Special Revenue Funds					
Human Services	11,125,286	7,755,286	3,370,000	3,035,000	173
Health	804,156	245,498	558,658	558,658	180
Child Support	1,072,469	842,200	230,269	228,100	183
Aging Resources	599,982	396,424	203,558	203,558	186
Special Revenue Funds	13,601,893	9,239,408	4,362,485	4,025,316	
Proprietary Funds					
Forestry	2,029,053	2,029,053	-	-	202
Highway	7,479,465	5,735,473	1,743,992	3,413,992	208
Central Supply	83,590	83,590	-	-	212
Workers' Compensation	459,500	459,500	-	-	214
Information Services	911,998	911,998	-	-	217
Health Insurance	5,037,500	4,798,200	239,300	-	219
Land Records	228,306	192,701	35,605	113,706	225
Proprietary Funds	16,229,412	14,210,515	2,018,897	3,527,698	
Other Funds					
Debt Service	4,214,552	243,114	3,971,438	3,971,438	189
Capital Projects	-	-	-	-	195
TOTAL OF ALL FUNDS	52,073,838	28,372,781	23,701,057	24,642,573	
Direct Tax Relief	-	8,245,279	(8,245,279)	(8,245,279)	159
Total After Direct Tax Relief	\$ 52,073,838	\$ 36,618,060	\$ 15,455,778	\$ 16,397,294	

*Direct Tax Relief includes County Sales Tax \$4,286,098

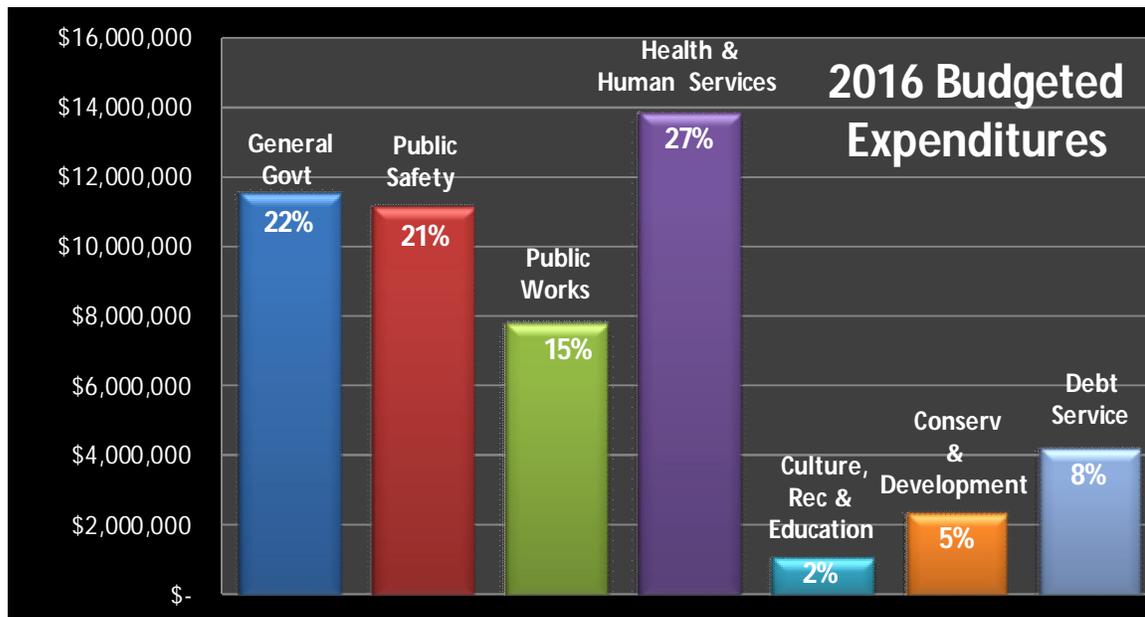
DEPARTMENT	2016 FUND BALANCE ADJUSTMENT	2015 ESTIMATED NET COST	2014 ACTUAL NET COST	2013 ACTUAL NET COST	2012 ACTUAL NET COST
General Fund					
County Board of Supervisors	\$ -	\$ 188,871	\$ 157,812	\$ 182,346	\$ 169,504
Administration	-	389,856	366,147	369,738	339,069
Clerk of Courts	-	195,898	187,182	193,610	249,043
Circuit Court I	-	79,182	55,985	50,488	62,187
Circuit Court II	-	79,833	76,539	74,022	73,965
Court Commissioner	-	85,499	78,172	68,777	68,448
District Attorney	-	331,303	299,240	285,425	293,066
Corporation Counsel	-	110,054	23,023	81,096	52,884
Register of Deeds	-	(12,293)	(852)	38,800	33,102
Land Conservation	-	27,176	37,511	54,233	9,507
Zoning and Land Information	-	268,121	292,812	279,692	291,738
County Clerk	-	237,053	227,724	258,230	313,639
County Treasurer	-	214,189	198,450	212,772	201,960
Sheriff-Patrol	-	3,776,875	3,794,824	3,768,208	3,605,898
Sheriff-Jail	-	3,824,213	3,977,479	3,908,992	3,765,604
Finance	-	407,000	390,215	367,904	393,486
Recycling	-	100,930	123,501	112,801	116,803
Veterans Service Office	-	151,872	170,702	97,517	123,052
Extension Office	-	192,067	176,770	176,998	186,869
Emergency Management	-	498,075	350,138	541,034	483,467
Communications Center	-	1,027,997	977,672	1,033,977	974,619
Medical Examiner	-	104,247	95,013	97,380	104,717
Buildings and Grounds	-	276,589	253,489	276,843	219,443
Probate	-	103,133	95,790	96,053	97,434
Surveyor	30,000	189,395	193,411	158,780	170,387
Land Committee/Developmental	200,116	113,055	(170,362)	(202,753)	5,841
Non-Departmental Taxes	-	617,680	(419,024)	41,592	99,958
General Fund	230,116	13,577,870	12,009,363	12,624,555	12,505,690
Special Revenue Funds					
Human Services	335,000	2,722,420	2,888,500	2,223,341	2,354,152
Health	-	707,017	693,615	839,327	830,325
Child Support	2,169	233,386	203,377	230,579	214,281
Aging Resources	-	203,558	203,564	203,555	204,259
Special Revenue Funds	337,169	3,866,381	3,989,056	3,496,802	3,603,017
Proprietary Funds					
Forestry	-	28,979	(336,240)	(1,176,215)	(556,666)
Highway	(1,670,000)	1,849,971	492,737	2,054,323	1,697,235
Central Supply	-	-	(57)	209	(1,132)
Workers' Compensation	-	-	(302,263)	(10,164)	(343,745)
Information Services	-	-	88,472	(87)	(3,174)
Health Insurance	239,300	-	(575,629)	(498,782)	(199,531)
Land Records	(78,101)	61,321	165,497	115,437	104,969
Proprietary Funds	(1,508,801)	1,940,271	(467,483)	484,721	697,956
Other Funds					
Debt Service	-	3,863,942	3,746,348	3,216,598	3,121,618
Capital Projects	-	74,113	(16,315)	(17,355)	(15,602)
TOTAL OF ALL FUNDS	(941,516)	23,322,577	19,260,969	19,805,321	19,912,679
Direct Tax Relief	-	(7,586,404)	(8,245,505)	(7,582,070)	(7,332,432)
Total After Direct Tax Relief	\$ (941,516)	\$ 15,736,173	\$ 11,015,464	\$ 12,223,251	\$ 12,580,247

Tax Levy Budget Summary

	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount
Expenditures			
General Government	\$ 10,481,276	\$ 10,635,132	\$ 10,743,241
Public Safety	12,866,979	12,372,513	10,919,463
Public Works	7,940,163	8,025,285	7,692,061
Health & Human Services	12,108,889	12,071,524	13,168,460
Culture, Recreation & Education	1,041,214	998,151	1,020,581
Conservation & Development	2,529,335	2,421,180	3,517,856
Debt Service	12,651,502	9,418,465	3,989,463
Other Financing Uses	-	-	-
Total Expenditures	59,619,357	55,942,250	51,051,125
Revenues			
Tax Levy	15,030,118	15,271,535	15,768,164
Taxes-Other	4,448,635	4,401,483	5,240,973
Intergovernmental Revenues	15,006,150	15,212,888	17,134,863
Licenses & Permits	303,723	297,567	290,140
Fines Forfeits & Penalties	342,564	338,783	313,124
Public Charges For Services	5,980,130	5,765,591	5,484,182
Intergovt. Charges For Serv.	10,246,349	10,216,144	9,830,788
Miscellaneous Revenues	1,435,792	1,527,791	1,741,589
Other Financing Sources	9,275,768	5,958,752	-
Total Revenues	62,069,229	58,990,534	55,803,822
Fund Balance Adjustments	2,449,872	3,048,284	4,752,698
Tax Levy	15,030,118	15,271,535	15,768,164
Total Net Cost	\$ 12,580,246	\$ 12,223,251	\$ 11,015,466



	2015 Amended Budget	2015 8 Month Actual	2016 Adopted Budget
Expenditures			
General Government	\$ 11,834,028	\$ 7,489,257	\$ 11,555,229
Public Safety	11,456,080	7,400,467	11,205,802
Public Works	9,210,911	6,096,813	7,812,834
Health & Human Services	13,377,728	8,590,749	13,851,409
Culture, Recreation & Education	1,044,158	857,404	1,070,175
Conservation & Development	2,307,940	2,572,521	2,363,837
Debt Service	4,107,056	4,107,057	4,214,552
Other Financing Uses	-	-	-
Total Expenditures	53,337,901	37,114,269	52,073,838
Revenues			
Tax Levy	16,277,751	16,277,751	16,397,294
Taxes-Other	4,734,698	3,707,969	5,329,004
Intergovernmental Revenues	11,483,038	6,978,058	12,606,221
Licenses & Permits	325,620	253,460	323,442
Fines Forfeits & Penalties	398,500	200,975	390,000
Public Charges For Services	5,335,156	4,489,529	4,503,662
Intergovt. Charges For Serv.	10,018,625	6,147,607	10,008,144
Miscellaneous Revenues	986,940	1,186,009	909,636
Other Financing Sources	4,319,151	2,570,333	2,547,951
Total Revenues	53,879,479	41,811,690	53,015,354
Fund Balance Adjustments	541,578	4,697,422	941,516
Tax Levy	16,277,751	16,277,751	16,397,294
Total Net Cost	\$ 15,736,173	\$ 11,580,329	\$ 15,455,778



By Source & Department

	Tax Levy	Taxes Other	Inter- government	Licenses & Permits	Fines, Forfeits & Penalties
GENERAL FUND					
County Board of Supervisors	\$ 181,991	\$ -	\$ -	\$ -	\$ -
Administration	358,280	-	-	-	-
Clerk of Courts	210,757	-	150,500	-	217,000
Circuit Court 1	64,760	-	-	-	-
Circuit Court 2	80,981	-	-	-	-
Court Commissioner	88,597	-	-	-	-
District Attorney	330,804	-	60,000	-	-
Corporation Counsel	104,060	-	-	-	-
Register of Deeds	(34,847)	157,906	-	4,580	-
Land Conservation	37,004	-	177,681	4,000	-
Zoning and Land Information	283,736	-	-	154,690	-
County Clerk	237,378	-	-	11,250	-
County Treasurer	203,971	-	27,700	-	-
Sheriff	3,841,135	-	155,694	-	60,000
Jail	4,099,267	-	78,000	-	53,000
Finance	403,114	-	-	-	-
Recycling	100,145	-	71,459	-	-
Veterans Administration	159,816	-	19,700	-	-
Extension Office	193,449	-	5,000	-	-
Emergency Management	408,075	-	71,735	-	-
Communications Center	1,016,591	-	-	-	-
Medical Examiner	105,862	-	-	-	-
Buildings and Grounds	278,332	-	-	-	-
Probate	103,609	-	35,000	-	-
Surveyor	108,450	-	-	1,760	-
Land Committee/Developmental	-	-	-	-	-
Non-Departmental	152,804	100,000	-	-	-
Direct Tax Relief	(8,245,279)	5,071,098	2,216,181	-	-
GENERAL FUND	4,872,842	5,329,004	3,068,650	176,280	330,000
OTHER FUNDS					
Human Services	3,035,000	-	6,717,286	-	60,000
Health	558,658	-	91,336	145,162	-
Child Support	228,100	-	830,700	-	-
Aging Resources	203,558	-	396,424	-	-
Debt Service	3,971,438	-	-	-	-
Forestry	-	-	315,825	2,000	-
Highway	3,413,992	-	1,086,000	-	-
Central Supply	-	-	-	-	-
Workers' Compensation	-	-	-	-	-
Information Services	-	-	-	-	-
Health Insurance	-	-	-	-	-
Land Records	113,706	-	100,000	-	-
OTHER FUNDS	11,524,452	-	9,537,571	147,162	60,000
	\$ 16,397,294	\$ 5,329,004	\$ 12,606,221	\$ 323,442	\$ 390,000

Revenues

By Source & Department

	Public Charges for Services	Intergovt Charges for Services	Miscell- aneous Revenue	Other Financing Sources	Total Revenue (Including Tax Levy)
GENERAL FUND					
County Board of Supervisors	\$ -	\$ -	\$ -	\$ -	\$ 181,991
Administration	3,000	69,000	-	-	430,280
Clerk of Courts	121,900	-	800	-	700,957
Circuit Court 1	-	-	-	-	64,760
Circuit Court 2	-	-	-	-	80,981
Court Commissioner	7,000	116,000	-	-	211,597
District Attorney	-	-	-	-	390,804
Corporation Counsel	-	157,500	-	-	261,560
Register of Deeds	175,000	-	120	-	302,759
Land Conservation	-	-	2,500	-	221,185
Zoning and Land Information	2,290	-	-	-	440,716
County Clerk	14,100	32,300	20,870	-	315,898
County Treasurer	23,000	12,000	-	-	266,671
Sheriff	68,000	110,500	58,500	-	4,293,829
Jail	349,600	796,000	1,000	-	5,376,867
Finance	-	251,696	-	-	654,810
Recycling	85,500	-	2,470	-	259,574
Veterans Administration	30,000	-	-	-	209,516
Extension Office	3,900	-	400	-	202,749
Emergency Management	-	26,000	76,500	-	582,310
Communications Center	-	-	10,000	-	1,026,591
Medical Examiner	28,050	-	-	-	133,912
Buildings and Grounds	-	5,000	306,600	-	589,932
Probate	22,000	-	-	-	160,609
Surveyor	300	31,058	-	47,951	189,519
Land Committee/Developmental	2,000	-	190,184	(17,500)	174,684
Non-Departmental	-	-	-	(180,000)	72,804
Direct Tax Relief	-	-	100,000	858,000	-
GENERAL FUND	935,640	1,607,054	769,944	708,451	17,797,865
OTHER FUNDS					
Human Services	161,000	817,000	-	-	10,790,286
Health	5,000	4,000	-	-	804,156
Child Support	11,500	-	-	-	1,070,300
Aging Resources	-	243,114	-	-	843,096
Debt Service	-	-	-	-	3,971,438
Forestry	2,538,926	610	29,692	(858,000)	2,029,053
Highway	9,895	1,952,278	7,300	2,680,000	9,149,465
Central Supply	500	83,090	-	-	83,590
Workers' Compensation	-	458,000	1,500	-	459,500
Information Services	100	911,898	-	-	911,998
Health Insurance	767,000	3,930,000	101,200	-	4,798,200
Land Records	74,101	1,100	-	17,500	306,407
OTHER FUNDS	3,568,022	8,401,090	139,692	1,839,500	35,217,489
	\$ 4,503,662	\$ 10,008,144	\$ 909,636	\$ 2,547,951	\$ 53,015,354

By Source & Department

Property Taxes increased from \$16,277,751 to \$16,397,294 or by .74% from the previous year, while the average tax rate increased to 4.99. Equalized values showed a minimal increase (.05%) 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 2016.

Other Taxes projections are based on historical experiences and economic factors. The approximate six percent increase is mainly due to increased spending by consumers and a corresponding increase in sales tax revenue. Other taxes include the following:

- A. County sales tax (half a percent) and real estate transfer fees.
- B. Occupational tax (coal tax) and forest crop taxes.
- C. 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 10% compared to the amended 2015 budget. This is mainly due to a change in operational reporting in Human Services.

Public Charges for Services are projected to decrease 15.6% from the previous year. Approximately 56 % represents timber sales generated by the Forestry Department, 17% is from health insurance reimbursements, 7.8% is from detention, and another 3.9% from document recording. The decrease is due to a change in operational reporting in Human Services. A corresponding increase is reflected in Intergovernmental Revenues.

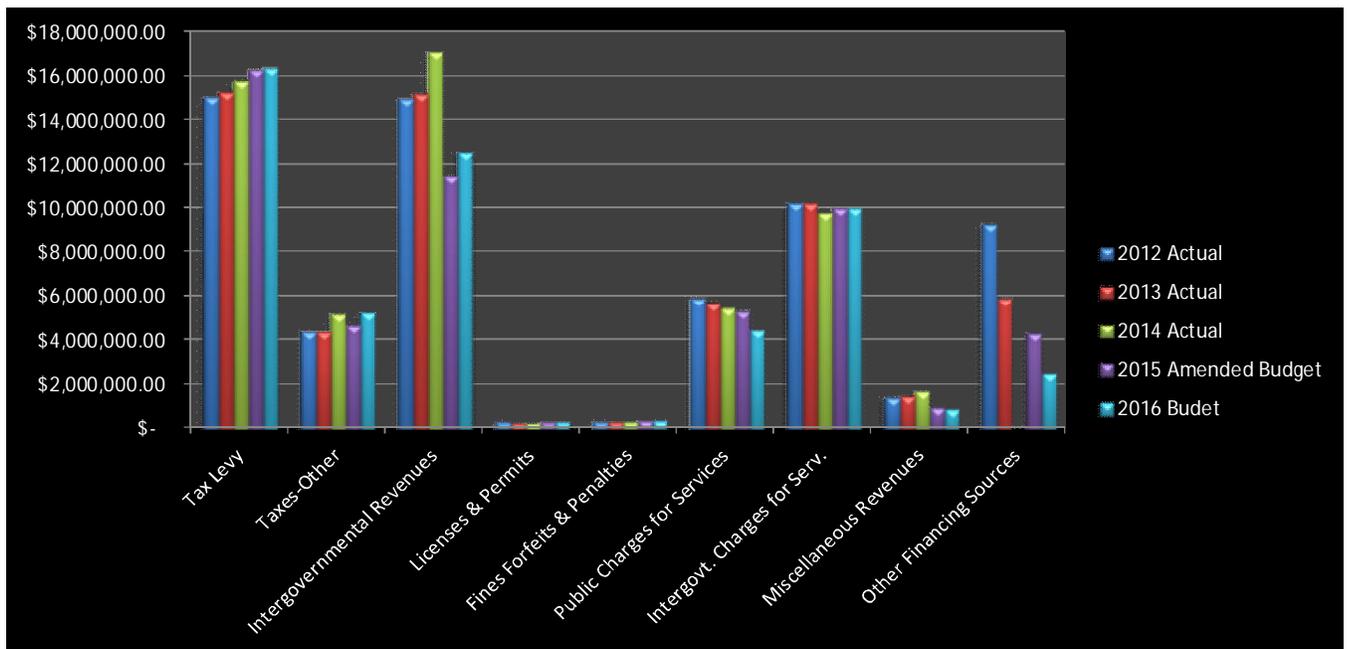
Intergovernmental Charges for Services are expected to decrease slightly for 2016. A decrease in budgeted revenue for the boarding of prisoners from outside the County is offset by an increase in Highway maintenance revenues. Other intergovernmental charges for services include Human Services Community Support Program.

Miscellaneous Revenues include interest, rental income, insurance recoveries, land sales and expense reimbursements. Those revenues are projected to decrease by 5% for 2016. Information Services budgeted for and received a rebate in 2015 that is not available in 2016

Other Financing represents long-term debt financing to be used to fund capital outlay and other capital projects and transfers involving other departments. In 2016, Douglas County anticipates issuing a \$2.5 million bond issue for road improvements. This is a 37% decrease from 2015, which recorded a \$4 million bond issue.

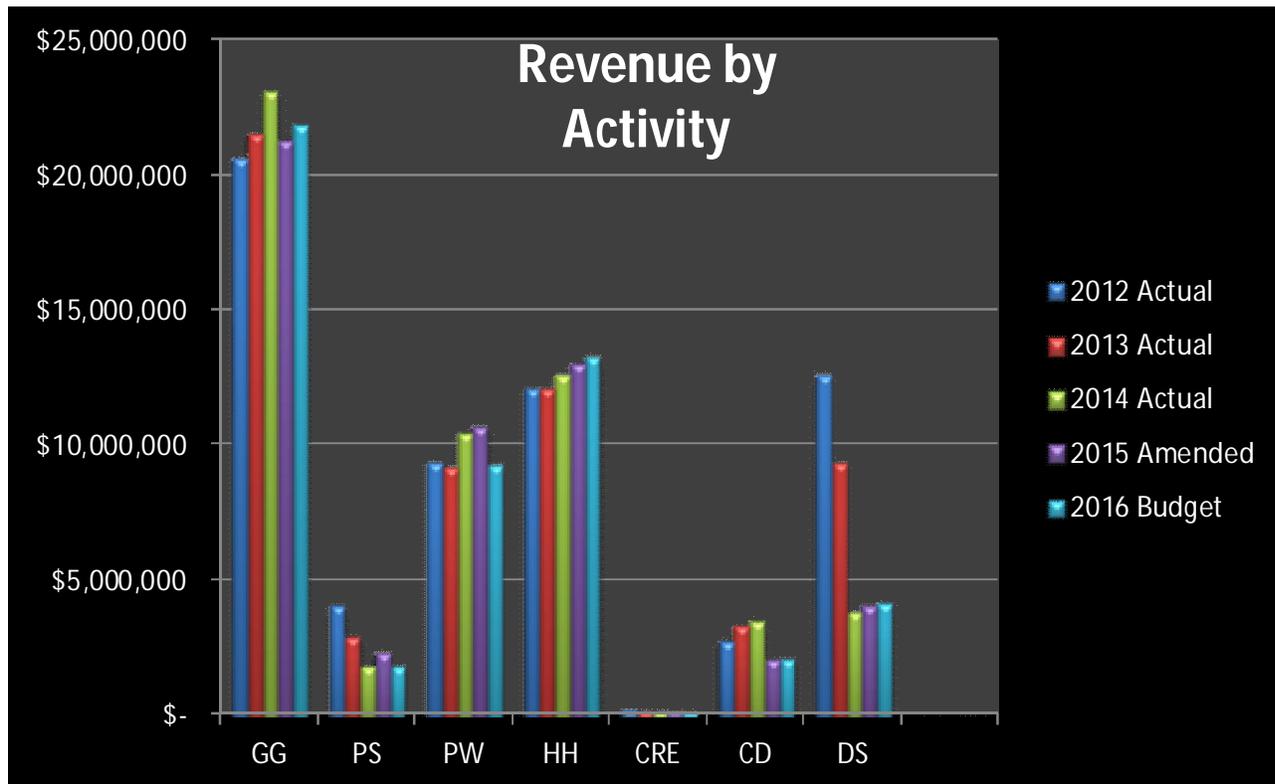
**DOUGLAS COUNTY, WISCONSIN
REVENUE SUMMARY
By Source**

	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount	2015 Budget	2015 Amended Budget	2016 Budget Amount
REVENUE						
Tax Levy(TL)	\$ 15,030,118	\$ 15,271,535	\$ 15,768,164	\$ 16,277,751	\$ 16,277,751	\$ 16,397,294
Taxes-Other(TO)	4,448,635	4,401,483	5,240,973	4,734,698	4,734,698	5,329,004
Intergovernmental Revenues(IGR)	15,006,150	15,212,888	17,134,863	11,457,750	11,483,038	12,606,221
Licenses & Permits(LP)	303,723	297,567	290,140	325,620	325,620	323,442
Fines Forfeits & Penalties(FF)	342,564	338,783	313,124	398,500	398,500	390,000
Public Charges For Services(PC)	5,980,130	5,765,591	5,484,182	5,335,156	5,335,156	4,503,662
Intergovt. Charges For Services(IC)	10,246,349	10,216,144	9,830,788	10,018,625	10,018,625	10,008,144
Miscellaneous Revenues(MR)	1,435,792	1,527,791	1,741,589	936,962	986,940	909,636
Other Financing Sources(OF)	9,275,768	5,958,752	-	4,047,951	4,319,151	2,547,951
TOTAL REVENUE	\$62,069,229	\$58,990,534	\$55,803,822	\$53,533,013	\$ 53,879,479	\$53,015,354

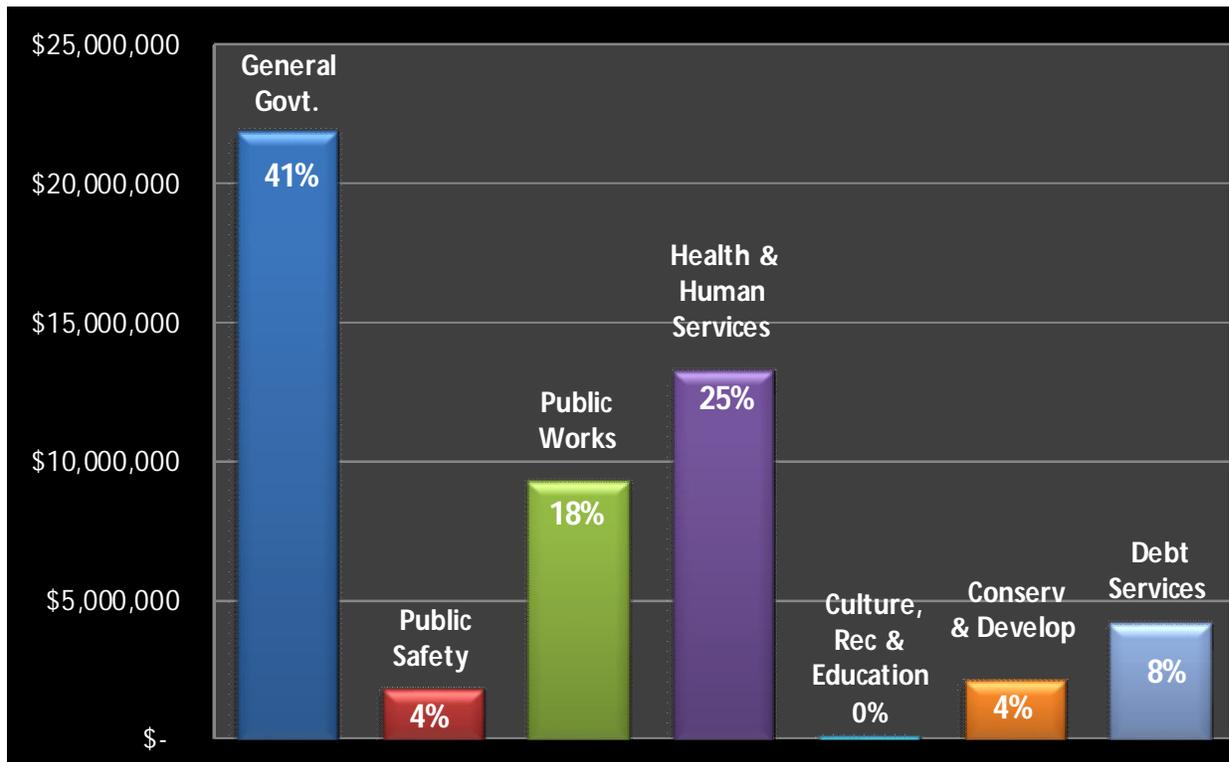


By Activity

	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount
REVENUE			
General Government(GG)	\$ 20,674,808	\$ 21,593,792	\$ 23,118,748
Public Safety(PS)	4,088,075	2,995,148	1,870,827
Public Works(PW)	9,436,698	9,257,741	10,474,139
Health and Human Services(HH)	12,109,979	12,118,163	12,664,597
Culture, Recreation and Education(CRE)	292,002	264,132	242,798
Conservation and Development(CD)	2,803,168	3,343,091	3,568,251
Debt Service(DS)	12,664,500	9,418,466	3,864,464
Other Financing Uses (OFU)	-	-	-
TOTAL REVENUE	\$62,069,229	\$58,990,534	\$55,803,822



	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
REVENUE			
General Government	\$ 21,310,893	\$ 15,250,789	\$ 21,883,441
Public Safety	2,381,351	1,020,312	1,894,129
Public Works	10,745,550	8,349,133	9,329,294
Health and Human Services	13,025,370	9,539,140	13,314,424
Culture, Recreation and Education	211,996	243,906	210,955
Conservation and Development	2,097,263	3,301,354	2,168,559
Debt Service	4,107,056	4,107,057	4,214,552
Other Financing Uses	-	-	-
TOTAL REVENUE	\$53,879,479	\$41,811,690	\$53,015,354



By Fund & Department

	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount
GENERAL FUND			
County Board of Supervisors	\$ 248	\$ 268	\$ 266
Administration	47,858	55,650	81,705
Clerk of Courts	436,400	440,025	441,795
Circuit Court 1	-	-	-
Circuit Court 2	-	-	-
Court Commissioner	115,062	118,329	122,526
District Attorney	75,786	50,702	67,834
Corporation Counsel	121,059	130,278	154,109
Register of Deeds	330,203	323,568	318,662
Land Conservation	354,731	292,516	501,406
Zoning and Land Information	152,282	127,136	127,242
County Clerk	88,652	79,992	73,448
County Treasurer	69,763	46,630	70,704
Sheriff	681,848	456,468	402,134
Jail	1,837,282	1,457,816	1,236,755
Finance	203,479	216,760	209,043
Recycling	142,518	159,405	156,975
Veterans Service Office	42,019	54,400	54,340
Extension Office	11,550	10,676	8,184
Emergency Management	1,585,357	907,465	233,281
Communications Center	2,215	192,918	18,118
Medical Examiner	28,108	26,230	29,355
Buildings and Grounds	268,734	293,308	327,997
Probate	46,248	49,725	60,318
Surveyor	64,922	57,147	81,496
Land Committee/Developmental	268,462	369,696	566,481
Non-Departmental	4,618,412	4,997,428	6,307,049
Direct Tax Relief	7,332,432	7,582,070	8,245,505
GENERAL FUND	18,925,629	18,496,607	19,896,731
OTHER FUNDS			
Human Services	9,459,782	9,470,835	9,932,735
Health	975,026	933,971	945,615
Child Support	1,019,175	1,048,265	1,130,829
Aging Resources	613,977	610,593	601,077
Debt Service	12,664,500	9,418,466	3,864,464
Capital Projects	176,211	563,218	498,141
Forestry	2,497,547	3,092,995	2,301,729
Highway	9,275,553	9,078,817	10,297,702
Central Supply	99,051	91,303	94,531
Workers' Compensation	652,142	437,896	683,095
Information Services	680,356	726,127	777,788
Health Insurance	4,848,622	4,840,695	4,625,608
Land Records	181,660	180,746	153,778
OTHER FUNDS	43,143,600	40,493,927	35,907,092
	\$ 62,069,229	\$ 58,990,534	\$ 55,803,822

	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
GENERAL FUND			
County Board of Supervisors	\$ -	\$ -	\$ -
Administration	42,000	1,880	72,000
Clerk of Courts	491,400	349,462	490,200
Circuit Court 1	-	-	-
Circuit Court 2	-	-	-
Court Commissioner	121,983	80,357	123,000
District Attorney	52,000	34,938	60,000
Corporation Counsel	144,000	103,028	157,500
Register of Deeds	334,364	189,011	337,606
Land Conservation	151,876	99,177	184,181
Zoning and Land Information	156,980	108,420	156,980
County Clerk	78,100	67,734	78,520
County Treasurer	64,700	42,606	62,700
Sheriff	481,694	184,571	452,694
Jail	1,454,600	709,217	1,277,600
Finance	201,265	141,764	251,696
Recycling	182,540	113,405	159,429
Veterans Service Office	49,700	34,037	49,700
Extension Office	11,141	14,159	9,300
Emergency Management	455,457	131,550	174,235
Communications Center	10,000	95	10,000
Medical Examiner	28,050	16,710	28,050
Buildings and Grounds	310,119	169,604	311,600
Probate	54,000	43,784	57,000
Surveyor	80,507	1,115	81,069
Land Committee/Developmental	202,095	224,276	174,684
Non-Departmental	4,395,363	5,692,471	4,792,842
Direct Tax Relief	7,586,404	4,386,063	8,245,279
GENERAL FUND	17,140,338	12,939,435	17,797,865
OTHER FUNDS			
Human Services	10,358,646	7,422,275	10,790,286
Health	957,687	951,849	804,156
Child Support	1,055,600	680,919	1,070,300
Aging Resources	603,737	450,058	599,982
Debt Service	1,989,262	4,107,057	4,214,552
Capital Projects	10,542,610	19,470	-
Forestry	90,090	2,599,015	2,029,053
Highway	452,500	8,230,607	9,149,465
Central Supply	898,102	57,578	83,590
Workers' Compensation	4,864,150	316,922	459,500
Information Services	273,658	380,870	911,998
Health Insurance	4,107,056	3,427,570	4,798,200
Land Records	546,043	228,065	306,407
OTHER FUNDS	36,739,141	28,872,256	35,217,489
	\$ 53,879,479	\$ 41,811,690	\$ 53,015,354

By Function (Activity)

	General Government	Public Safety	Public Works	Health and Human Services
General Fund				
County Board of Supervisors	\$ 181,991	\$ -	\$ -	\$ -
Administration	430,280	-	-	-
Clerk of Courts	700,957	-	-	-
Circuit Court 1	64,760	-	-	-
Circuit Court 2	80,981	-	-	-
Court Commissioner	211,597	-	-	-
District Attorney	390,804	-	-	-
Corporation Counsel	261,560	-	-	-
Register of Deeds	302,759	-	-	-
Land Conservation	-	-	-	-
Zoning and Land Information	-	-	-	-
County Clerk	315,898	-	-	-
County Treasurer	266,671	-	-	-
Sheriff	-	4,293,829	-	-
Jail	-	5,376,867	-	-
Finance	654,810	-	-	-
Recycling	-	-	259,574	-
Veterans Service Office	-	-	-	209,516
Extension Office	-	-	-	-
Emergency Management	-	508,515	73,795	-
Communications Center	-	1,026,591	-	-
Medical Examiner	133,912	-	-	-
Buildings and Grounds	589,932	-	-	-
Probate	160,609	-	-	-
Surveyor	219,519	-	-	-
Land Committee/Developmental	231,800	-	-	40,000
Non-Departmental	(364,505)	-	-	-
General Fund	4,834,335	11,205,802	333,369	249,516
Other Funds				
Human Services	-	-	-	11,125,286
Health	-	-	-	804,156
Child Support	-	-	-	1,072,469
Aging Resources	-	-	-	599,982
Debt Service	-	-	-	-
Forestry	-	-	-	-
Highway	-	-	7,479,465	-
Central Supply	83,590	-	-	-
Workers' Compensation	459,500	-	-	-
Information Services	911,998	-	-	-
Health and Dental Insurance	5,037,500	-	-	-
Land Records	228,306	-	-	-
Other Funds	6,720,894	-	7,479,465	13,601,893
TOTAL EXPENDITURES	\$ 11,555,229	\$ 11,205,802	\$ 7,812,834	\$ 13,851,409

Expenditures

By Function (Activity)

	Culture, Recreation & Education	Conservation and Development	Debt Service	Other Financing Uses	Total Total Expenditures
General Fund					
County Board of Supervisors	\$ -	\$ -	\$ -	\$ -	\$ 181,991
Administration	-	-	-	-	430,280
Clerk of Courts	-	-	-	-	700,957
Circuit Court 1	-	-	-	-	64,760
Circuit Court 2	-	-	-	-	80,981
Court Commissioner	-	-	-	-	211,597
District Attorney	-	-	-	-	390,804
Corporation Counsel	-	-	-	-	261,560
Register of Deeds	-	-	-	-	302,759
Land Conservation	-	221,185	-	-	221,185
Zoning and Land Information	-	440,716	-	-	440,716
County Clerk	-	-	-	-	315,898
County Treasurer	-	-	-	-	266,671
Sheriff	-	-	-	-	4,293,829
Jail	-	-	-	-	5,376,867
Finance	-	-	-	-	654,810
Recycling	-	-	-	-	259,574
Veterans Service Office	-	-	-	-	209,516
Extension Office	185,310	17,439	-	-	202,749
Emergency Management	-	-	-	-	582,310
Communications Center	-	-	-	-	1,026,591
Medical Examiner	-	-	-	-	133,912
Buildings and Grounds	-	-	-	-	589,932
Probate	-	-	-	-	160,609
Surveyor	-	-	-	-	219,519
Land Committee/Developmental	63,000	40,000	-	-	374,800
Non-Departmental	401,930	35,379	-	-	72,804
General Fund	650,240	754,719	-	-	18,027,981
Other Funds					
Human Services	-	-	-	-	11,125,286
Health	-	-	-	-	804,156
Child Support	-	-	-	-	1,072,469
Aging Resources	-	-	-	-	599,982
Debt Service	-	-	4,214,552	-	4,214,552
Forestry	419,935	1,609,118	-	-	2,029,053
Highway	-	-	-	-	7,479,465
Central Supply	-	-	-	-	83,590
Workers' Compensation	-	-	-	-	459,500
Information Services	-	-	-	-	911,998
Health and Dental Insurance	-	-	-	-	5,037,500
Land Records	-	-	-	-	228,306
Other Funds	419,935	1,609,118	4,214,552	-	34,045,857
TOTAL EXPENDITURES	\$ 1,070,175	\$ 2,363,837	\$ 4,214,552	\$ -	\$ 52,073,838

By Function (Activity)

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 2016 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 2016.

Public Safety expenditures, in the past, have remained stable in the areas of law enforcement, communication center, and jail operations. For 2016, total Public Safety budgeted expenditures have decreased approximately 1.9% from the amended budget of the previous year.

Public Works expenditures are projected to remain relatively steady in relation to the originally approved 2015 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 3% in 2016. Health and Human Services operations include state and federal mandated programs that are largely funded by grants and intergovernmental charges for services.

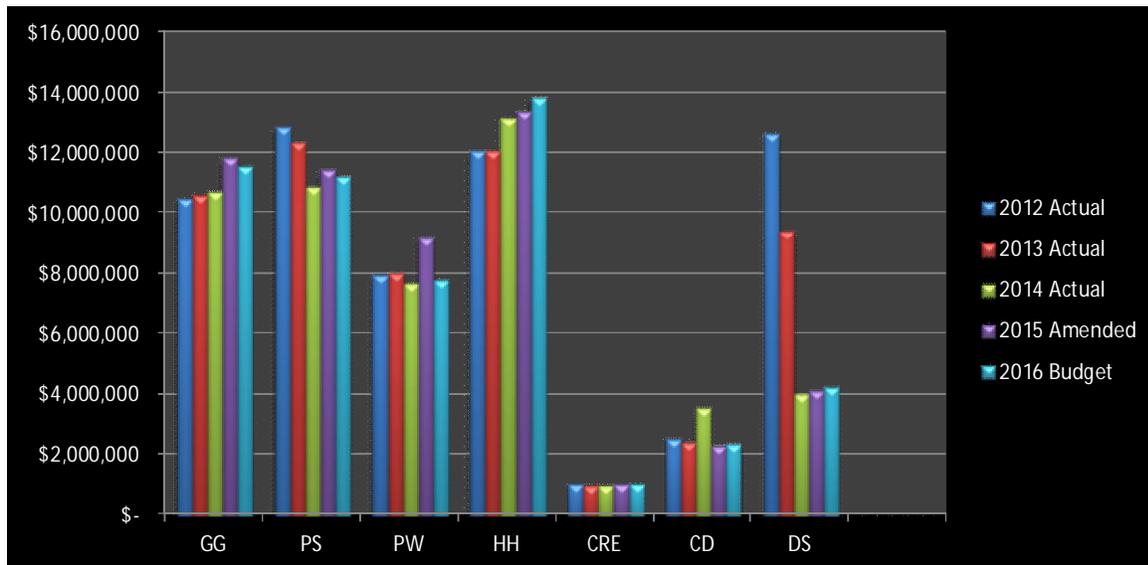
Culture, Recreation, and Education are stable for 2016. Expenditures in this category are for such things as the county parks and trails and the county fair. Reimbursable grant expenditures are the main reason for the increase.

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 2.6% in 2016.

DOUGLAS COUNTY, WISCONSIN
EXPENDITURE SUMMARY
By Activity

EXPENDITURE	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government(GG)	\$ 10,481,276	\$ 10,635,132	\$ 10,743,241	\$ 11,834,028	\$ 7,489,257	\$ 11,555,229
Public Safety(PS)	12,866,979	12,372,513	10,919,463	11,456,080	7,400,467	11,205,802
Public Works(PW)	7,940,163	8,025,285	7,692,061	9,210,911	6,096,813	7,812,834
Health and Human Services(HH)	12,108,889	12,071,524	13,168,460	13,377,728	8,590,749	13,851,409
Culture, Recreation and Education(CRE)	1,041,214	998,151	1,020,581	1,044,158	857,404	1,070,175
Conservation and Development(CD)	2,529,335	2,421,180	3,517,856	2,307,940	2,572,521	2,363,837
Debt Service(DS)	12,651,502	9,418,465	3,989,463	4,107,056	4,107,057	4,214,552
Other Financing Uses (OFU)	-	-	-	-	-	-
TOTAL EXPENDITURE	\$59,619,357	\$55,942,250	\$51,051,125	\$53,337,901	\$37,114,269	\$52,073,838



By Object

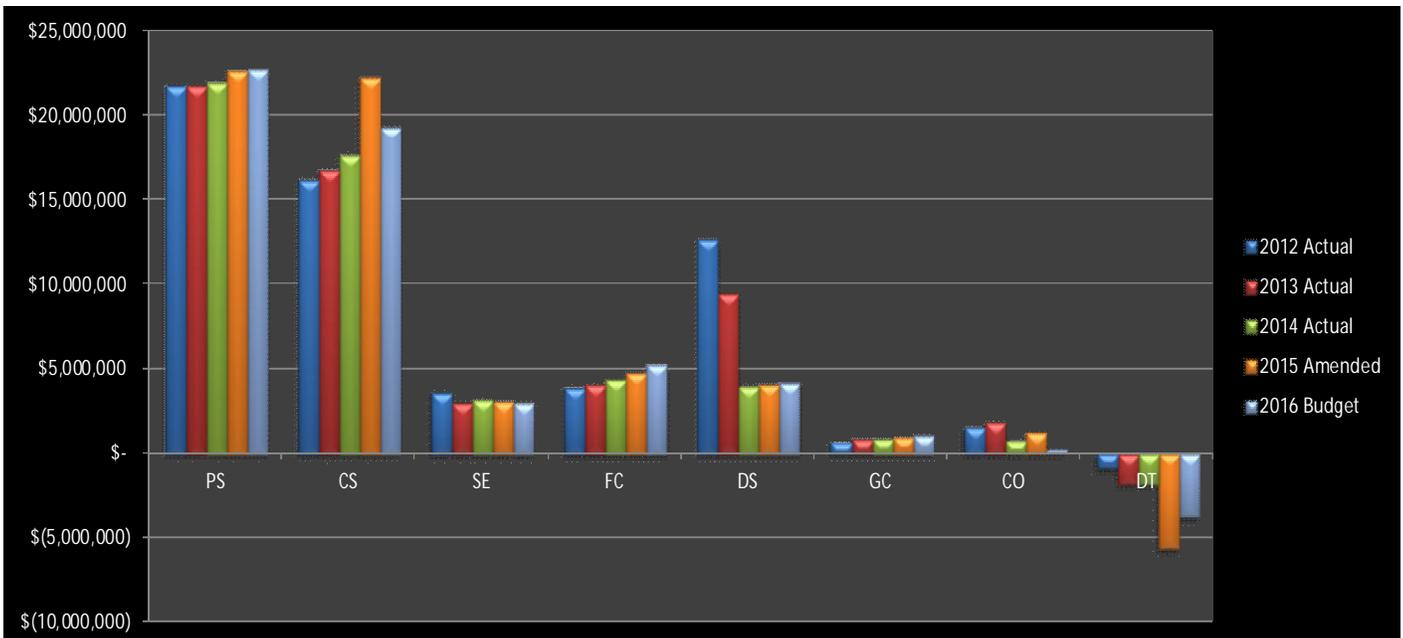
Personnel Costs - wages and benefits overall increased approximately .4% from the 2015 amended budget. The 2013 Compensation Study continues to be implemented in 2016. Health insurance premiums were budgeted through a process that considered actual claims for prior years, projected actual claims for 2015 and fund balance levels. As a result, the premiums budgeted for 2016 are projected to remain steady, as they have in previous four years. While the total number of FTEs countywide is remaining the same, there are changes in several departments. The Tax Lister and .5 FTE Office Specialist positions were moved out of the Treasurer's office and into the Surveyor's office. Health and Human Services is increasing 1 FTE in a Social Work position and decreasing .8 FTE in an accounting function. This change is offset by a .2 FTE decrease in Finance.

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 2016. Capital outlay in the operating budget is \$220,035 for 2016 compared to \$1,195,192 in the previous year's amended operating budget. The County received large grants in 2015 for upgrades to buildings and communications systems.

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

	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Expenditures						
Personnel Services(PS)	\$ 21,831,957	\$ 21,774,525	\$ 21,952,213	\$ 22,657,518	\$ 14,401,787	\$ 22,759,501
Contractual Services(CS)	16,262,508	16,760,837	17,719,842	22,248,619	17,098,666	19,394,984
Supplies & Expense(SE)	3,616,922	3,029,000	3,212,572	3,068,883	1,506,159	3,021,388
Fixed Charges(FC)	3,906,321	4,058,578	4,398,789	4,719,716	3,120,322	5,219,573
Debt Service(DS)	12,651,502	9,418,465	3,989,463	4,107,056	4,107,057	4,214,552
Grants & Contributions(GC)	679,131	827,994	871,134	957,126	947,452	1,048,483
Capital Outlay(CO)	1,535,711	1,848,171	742,343	1,203,192	231,621	220,035
Departmental Transfers(DT)	(864,694)	(1,775,320)	(1,835,231)	(5,624,208)	(4,298,794)	(3,804,678)
Total Expenditures	\$ 59,619,357	\$ 55,942,250	\$ 51,051,125	\$ 53,337,901	\$ 37,114,269	\$ 52,073,838



By Fund & Department

	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount	2014 Original Budget
GENERAL FUND				
County Board of Supervisors	\$ 169,752	\$ 182,614	\$ 158,078	\$ 188,871
Administration	386,927	425,389	447,852	407,856
Clerk of Courts	685,444	633,635	628,977	687,298
Circuit Court 1	62,187	50,488	55,985	79,182
Circuit Court 2	73,965	74,022	76,539	79,833
Court Commissioner	183,510	187,107	200,699	207,482
District Attorney	368,853	336,127	367,074	383,303
Corporation Counsel	173,943	211,375	177,132	254,054
Register of Deeds	363,305	362,367	317,809	322,071
Land Conservation	364,238	346,750	538,918	179,052
Zoning and Land Information	444,020	406,828	420,054	425,101
County Clerk	402,291	338,222	301,172	339,153
County Treasurer	271,722	259,403	269,155	278,889
Sheriff	4,287,746	4,224,677	4,196,959	4,258,569
Jail	5,602,885	5,366,808	5,214,234	5,278,813
Finance	596,964	584,664	599,258	608,265
Recycling	259,321	272,206	280,476	283,470
Veterans Service Office	165,071	151,917	225,042	201,572
Extension Office	198,419	187,674	184,955	203,208
Emergency Management	2,068,824	1,448,500	583,420	575,310
Communications Center	976,834	1,226,895	995,791	1,037,997
Medical Examiner	132,825	123,610	124,368	132,297
Buildings and Grounds	488,177	570,151	581,487	581,989
Probate	143,683	145,778	156,108	157,133
Surveyor	235,309	215,927	274,907	268,202
Land Committee/Developmental	274,303	166,943	396,119	277,825
Non-Departmental	30,189	194,561	965,805	(37,994)
Direct Tax Relief	-	-	-	-
General Fund	19,410,706	18,694,634	18,738,371	17,658,801
Other Funds				
Human Services	9,323,934	9,324,176	10,298,815	10,508,646
Health	970,351	926,797	932,213	957,687
Child Support	1,030,356	1,050,744	1,106,106	1,060,886
Aging Resources	613,977	610,590	601,083	603,737
Debt Service	12,651,502	9,418,465	3,989,463	4,107,056
Capital Projects	160,609	545,863	481,826	-
Forestry	1,940,881	1,916,780	1,965,489	1,989,262
Highway	7,611,532	7,684,527	7,340,645	7,301,610
Central Supply	97,919	91,512	94,474	90,090
Workers' Compensation	308,397	427,732	380,831	452,500
Information Services	677,182	726,040	866,260	898,102
Health Insurance	4,649,091	4,341,913	4,049,979	4,864,150
Land Records	172,922	182,477	205,569	221,273
Other Funds	40,208,651	37,247,615	32,312,754	33,054,999
	\$ 59,619,357	\$ 55,942,250	\$ 51,051,125	\$ 50,713,800

Expenditures

By Fund & Department

	2014 Budgetary Transfers	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
GENERAL FUND				
County Board of Supervisors	\$ -	\$ 188,871	\$ 100,784	\$ 181,991
Administration	24,000	431,856	264,058	430,280
Clerk of Courts	-	687,298	426,242	700,957
Circuit Court 1	-	79,182	39,838	64,760
Circuit Court 2	-	79,833	49,829	80,981
Court Commissioner	-	207,482	130,261	211,597
District Attorney	-	383,303	244,402	390,804
Corporation Counsel	-	254,054	147,690	261,560
Register of Deeds	-	322,071	181,715	302,759
Land Conservation	-	179,052	513,449	221,185
Zoning and Land Information	-	425,101	270,095	440,716
County Clerk	(24,000)	315,153	184,047	315,898
County Treasurer	-	278,889	151,487	266,671
Sheriff	-	4,258,569	2,706,653	4,293,829
Jail	-	5,278,813	3,494,788	5,376,867
Finance	-	608,265	434,171	654,810
Recycling	-	283,470	175,356	259,574
Veterans Service Office	-	201,572	143,683	209,516
Extension Office	-	203,208	144,556	202,749
Emergency Management	378,222	953,532	696,770	582,310
Communications Center	-	1,037,997	549,041	1,026,591
Medical Examiner	-	132,297	87,560	133,912
Buildings and Grounds	4,719	586,708	351,614	589,932
Probate	-	157,133	103,319	160,609
Surveyor	1,700	269,902	134,234	219,519
Land Committee/Developmental	37,325	315,150	(119,920)	374,800
Non-Departmental	-	(37,994)	1,119,445	72,804
Direct Tax Relief	-	-	-	-
General Fund	421,966	18,080,767	12,725,166	18,027,981
Other Funds				
Human Services	-	10,508,646	6,582,923	11,125,286
Health	-	957,687	594,213	804,156
Child Support	-	1,060,886	676,238	1,072,469
Aging Resources	-	603,737	503,691	599,982
Debt Service	-	4,107,056	4,107,057	4,214,552
Capital Projects	620,157	620,157	119,316	-
Forestry	28,979	2,018,241	1,293,530	2,029,053
Highway	1,553,000	8,854,610	5,874,673	7,479,465
Central Supply	-	90,090	60,172	83,590
Workers' Compensation	-	452,500	88,283	459,500
Information Services	-	898,102	907,227	911,998
Health Insurance	-	4,864,150	3,460,085	5,037,500
Land Records	-	221,273	121,694	228,306
Other Funds	2,202,136	35,257,135	24,389,103	34,045,857
	\$ 2,624,102	\$ 53,337,901	\$ 37,114,269	\$ 52,073,838

Personnel Services

**Staffing by Department
Full Time Equivalents (FTE)**

DEPARTMENT	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
GENERAL FUND:										
County Board	n/a									
Administration	4.0	4.0	4.0	3.5	3.5	3.5	3.5	3.5	4.0	4.0
Clerk of Courts	11.0	11.0	11.0	11.0	11.0	11.0	11.0	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	2.5	3.0	3.0
Register of Deeds	6.0	6.0	6.0	5.0	5.0	5.0	5.0	5.0	4.8	4.8
Land Conservation	1.0	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	4.5	3.5	3.5
County Treasurer	5.5	5.5	5.5	4.5	4.5	4.5	4.5	4.5	4.5	3.0
Sheriff	35.3	35.3	36.3	34.8	34.4	34.0	34.0	34.0	35.0	35.0
Jail	51.0	51.0	51.0	50.0	50.4	50.0	46.0	45.0	45.0	45.0
Finance	4.0	4.0	4.0	3.9	3.7	3.7	3.7	3.7	3.7	4.0
Recycling	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Veterans Service Office	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Extension Office	2.0	2.0	2.0	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Emergency Management	2.0	2.0	2.0	2.8	2.8	2.8	2.8	2.8	3.8	3.8
Communication Center	12.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
Medical Examiner	0.5	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	7.0	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	0.7	2.2
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	51.3	49.8	52.4	51.6	50.6	51.0	51.6	53.6	55.6	55.8
Child Support	11.1	11.1	11.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1
Health	17.4	10.4	10.4	9.6	8.6	8.0	8.2	7.2	7.2	7.2
ENTERPRISE FUND:										
Forestry	16.9	16.9	16.9	16.9	15.9	15.9	15.9	15.9	15.9	15.9
INTERNAL SERVICE FUNDS:										
Highway	39.6	39.6	38.6	38.6	39.1	38.6	38.6	38.8	38.8	38.8
Supply	1.5	1.5	1.5	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	3.0	2.0	2.0	1.5
Land Records	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
TOTAL NUMBER	311.4	305.0	307.6	298.4	295.7	294.3	291.2	289.9	293.7	293.7

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.

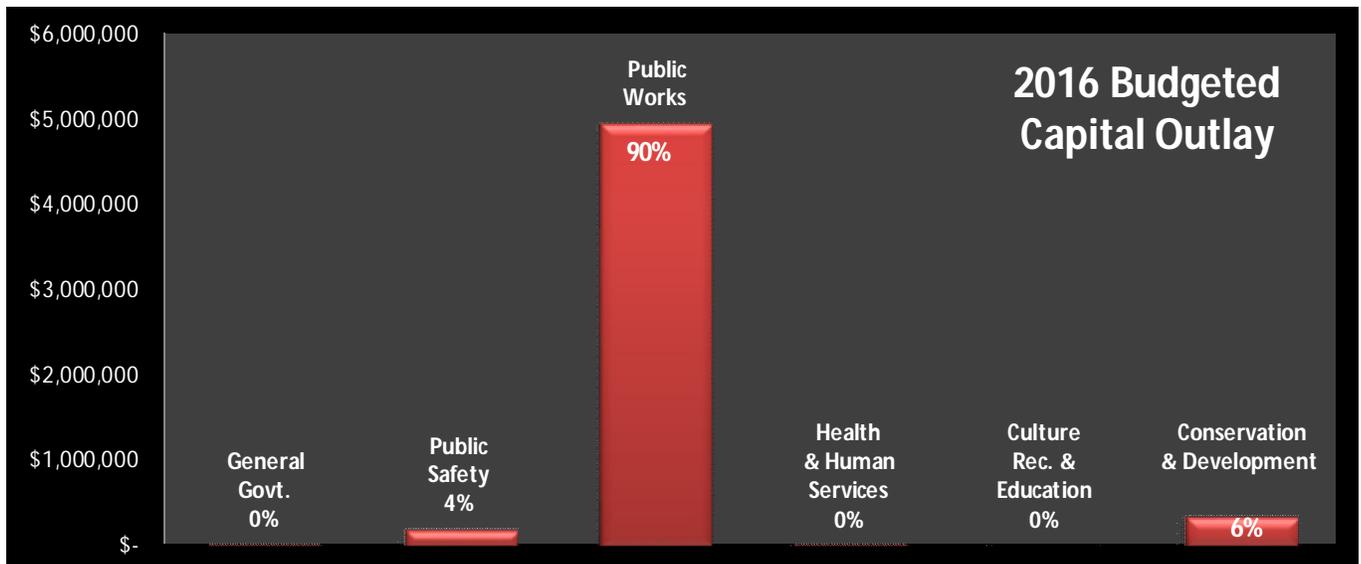
Full Time Equivalents (FTE)

DEPARTMENT	2016			2015		
	FTE	Full-Time Positions	Part-Time Positions	FTE	Full-Time Positions	Part-Time Positions
GENERAL FUND:						
County Board	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	3.5	4.0	0.0	3.5	4.0	1.0
County Treasurer	3.0	3.0	0.0	4.5	4.0	0.0
Sheriff	35.0	34.0	2.0	35.0	34.0	2.0
Jail	45.0	45.0	0.0	45.0	44.0	0.0
Finance	4.0	7.0	0.0	4.2	7.0	0.0
Recycling	0.5	0.0	1.0	0.5	0.0	1.0
Veterans Service Office	2.0	2.0	0.0	2.0	2.0	0.0
Extension Office	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	13.0	13.0	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	2.2	2.5	0.0	0.7	1.0	0.0
Probate	2.0	2.0	0.0	2.0	2.0	0.0
SPECIAL REVENUE FUNDS:						
Human Services	55.8	55.0	0.0	55.6	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	38.8	37.0	8.0	38.8	37.0	8.0
Central Supply	0.5	0.0	0.0	0.5	0.0	0.0
Information Services	1.5	1.0	0.0	1.5	2.0	0.0
Land Records	2.3	2.0	0.0	2.3	2.0	0.0
TOTAL NUMBER	293.7	283.5	55.0	293.7	283.0	56.0

Capital Outlay

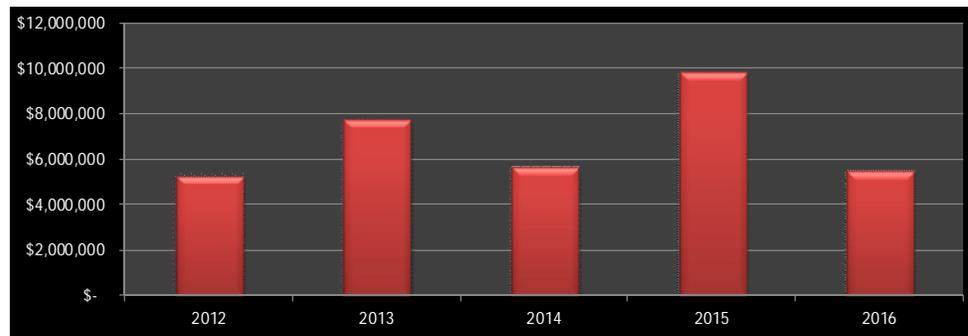
By Activity

	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
GOVERNMENTAL FUNDS						
General Government	\$ 117,193	\$ 545,863	\$ 509,930	\$ 660,657	\$ 119,316	\$ 10,500
Public Safety	1,406,720	1,302,308	188,577	526,680	107,098	188,680
Health & Human Services	-	-	31,306	5,000	-	5,000
Culture, Recreation & Education	-	-	-	-	-	-
Conservation & Development	11,799	-	12,531	10,855	-	10,855
GOVERNMENTAL FUNDS	1,535,711	1,848,171	742,343	1,203,192	226,414	215,035
PROPRIETARY FUNDS						
General Government	105,111	332,822	149,005	68,031	(273,535)	-
Public Works	3,129,324	3,353,588	4,318,689	7,499,000	945,444	4,960,000
Culture, Recreation & Education	-	-	-	-	-	-
Conservation and Development	536,714	2,247,309	454,453	1,060,479	1,318,126	335,000
PROPRIETARY FUNDS	3,771,149	5,933,720	4,922,146	8,627,510	1,990,034	5,295,000
Total for All Funds	\$5,306,861	\$7,781,891	\$5,664,490	\$9,830,702	\$2,216,448	\$5,510,035



Governmental Funds and Grant Related

	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 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	6,188	-	-	-	-	-
Land Conservation	-	-	-	-	-	-
Zoning and Land Information	11,799	-	12,531	10,855	-	10,855
County Clerk	-	-	-	-	-	-
County Treasurer	-	-	6,053	-	-	-
Sheriff	169,851	174,173	138,694	148,680	107,098	148,680
Jail	90,211	21,226	-	20,000	-	20,000
Finance	-	-	-	-	-	-
Recycling	-	-	-	-	-	-
Veterans Service Office	-	-	-	5,000	-	5,000
Extension Office	-	-	-	-	-	-
Emergency Management	1,146,658	806,954	45,445	358,000	-	20,000
Communications Center	-	299,955	4,438	-	-	-
Medical Examiner	-	-	-	4,500	-	4,500
Buildings and Grounds	-	-	-	-	-	-
Probate	-	-	-	-	-	-
Surveyor	-	-	28,201	36,000	-	6,000
Land Committee/Developmental	-	-	-	-	-	-
Non-Departmental	-	-	-	-	-	-
Direct Tax Relief	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Projects	111,005	545,863	475,676	620,157	119,316	-
Human Services	-	-	26,231	-	-	-
Health	-	-	5,075	-	-	-
Child Support	-	-	-	-	-	-
Aging Resources	-	-	-	-	-	-
GOVERNMENTAL FUNDS	1,535,711	1,848,171	742,343	1,203,192	226,414	215,035
PROPRIETARY FUNDS						
Forestry	536,714	2,247,309	454,453	1,060,479	1,318,126	335,000
Highway	3,129,324	3,353,588	4,318,689	7,499,000	945,444	4,960,000
Central Supply	-	-	-	-	-	-
Workers' Compensation	-	-	-	-	-	-
Information Services	81,557	253,210	65,674	-	(334,366)	-
Health Insurance	-	-	-	-	-	-
Land Records	23,554	79,613	83,331	68,031	60,831	-
PROPRIETARY FUNDS	3,771,149	5,933,720	4,922,146	8,627,510	1,990,034	5,295,000
\$	5,306,861	\$ 7,781,891	\$ 5,664,490	\$ 9,830,702	\$ 2,216,448	\$ 5,510,035



General Fund Summary

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	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Fund				
County Board of Supervisors	\$ 157,812	\$ 188,871	\$ 100,784	\$ 181,991
Administration	366,147	389,856	262,178	358,280
Clerk of Courts	187,182	195,898	76,781	210,757
Circuit Court 1	55,985	79,182	39,838	64,760
Circuit Court 2	76,539	79,833	49,829	80,981
Court Commissioner	78,172	85,499	49,904	88,597
District Attorney	299,240	331,303	209,464	330,804
Corporation Counsel	23,023	110,054	44,662	104,060
Register of Deeds	(852)	(12,293)	(7,296)	(34,847)
Land Conservation	37,511	27,176	414,272	37,004
Zoning and Land Information	292,812	268,121	161,675	283,736
County Clerk	227,724	237,053	116,313	237,378
County Treasurer	198,450	214,189	108,881	203,971
Sheriff	3,794,824	3,776,875	2,522,081	3,841,135
Jail	3,977,479	3,824,213	2,785,570	4,099,267
Finance	390,215	407,000	292,408	403,114
Recycling	123,501	100,930	61,950	100,145
Veterans Service Office	170,702	151,872	109,646	159,816
Extension Office	176,770	192,067	130,397	193,449
Emergency Management	350,138	498,075	565,220	408,075
Communications Center	977,672	1,027,997	548,946	1,016,591
Medical Examiner	95,013	104,247	70,850	105,862
Buildings and Grounds	253,489	276,589	182,011	278,332
Probate	95,790	103,133	59,535	103,609
Surveyor	193,411	189,395	133,119	138,450
Land Committee/Developmental	(170,362)	113,055	(344,196)	200,116
Non-Departmental	(5,341,244)	(4,433,357)	(4,573,026)	(4,720,038)
Direct Tax Relief	(8,245,505)	(7,586,404)	(4,386,063)	(8,245,279)
General Fund	\$ (1,158,360)	\$ 940,429	\$ (214,269)	\$ 230,116

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

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Taxes	\$ 5,240,973	\$ 4,734,698	\$ 3,707,969	\$ 5,329,004
Intergovernmental Revenues	4,314,106	3,049,074	1,539,986	3,068,650
Licenses and Permits	144,285	182,620	117,636	176,280
Fines, Forfeits and Penalties	268,193	338,500	174,044	330,000
Public Charges For Services	913,073	1,010,190	631,922	935,640
Intergovt. Charges For Services	1,521,446	1,685,684	876,786	1,607,054
Miscellaneous Revenues	1,344,945	815,758	611,885	769,944
Other Financing Sources	1,227,490	272,777	228,169	708,451
Revenues	14,974,511	12,089,301	7,888,398	12,925,023
Expenditures				
Personnel Services	12,449,734	12,867,073	8,235,728	12,981,055
Contractual Services	4,489,535	2,961,672	3,761,070	3,069,402
Supplies and Expense	1,117,683	1,278,347	530,979	1,186,061
Fixed Charges	309,522	361,172	220,857	443,627
Grants and Contributions	629,610	606,616	320,537	788,604
Department Allocation	(493,076)	(577,148)	(451,102)	(655,803)
Expenditures	18,503,009	17,497,732	12,618,068	17,812,946
Net Cost From Operations	3,528,498	5,408,431	4,729,670	4,887,923
Capital Outlay	235,362	583,035	107,098	215,035
Net Cost With Capital Outlay	3,763,860	5,991,466	4,836,768	5,102,958
Fund Balance Adjustment	1,158,360	(940,429)	214,269	(230,116)
Tax Levy	\$ 4,922,220	\$ 5,051,037	\$ 5,051,037	\$ 4,872,842

County Board of Supervisors

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
Average Number of County Board Meetings	12	13	11	12	12
Number of Resolutions	93	108	94	91	100

** 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**

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Miscellaneous Revenues	\$ 266	\$ -	\$ -	\$ -
Revenues	266	-	-	-
Expenditures				
Personnel Services	103,904	110,421	67,624	110,541
Contractual Services	178	900	100	900
Supplies & Expense	51,707	72,500	31,651	65,500
Fixed Charges	897	2,000	709	2,000
Department Allocation	1,391	3,050	700	3,050
Expenditures	158,078	188,871	100,784	181,991
Net Cost From Operations	\$ 157,812	\$ 188,871	\$ 100,784	\$ 181,991

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
County Board Administration	\$ 157,745	\$ 186,371	\$ 100,401	\$ 179,491
Committees	333	2,500	383	2,500
Promotional Events	-	-	-	-
General Government	\$ 158,078	\$ 188,871	\$ 100,784	\$ 181,991

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

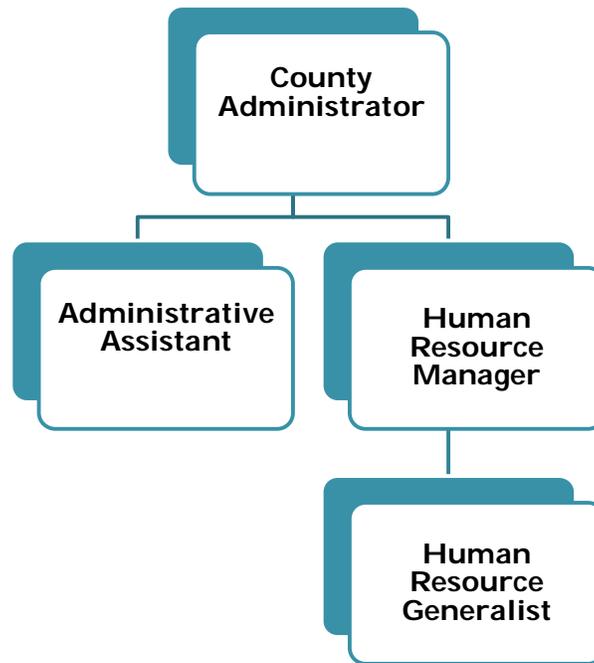
The mission of Administration is to ensure that the mission of Douglas County is carried out. The mission of Douglas County is to provide cost-effective services, with equal access to all citizens; to continue and enhance partnerships; to responsibly manage our resources and plan for the future.

Goals/Objectives

The following are goals/objectives for 2016 for the Administration Department. The 2016 budget reflects the additional expenses projected to be incurred in meeting the goals established for the department.

- Goal 1:** Increase growth in tax base from new construction through business and housing development.
- Goal 2:** Work with Wisconsin Legislature to enact legislation for ½% local option sales tax for local transportation projects.
- Goal 3:** Issue \$2.5 million in bonds for County Highway projects.
- Goal 4:** Provide compliance and employee development training.
- Goal 5:** Develop and implement leadership training curriculum for new and aspiring managers/supervisors as part of leadership succession plan.
- Goal 6:** Implement team building and ongoing leadership training for department managers .
- Goal 7:** Utilize the Health Insurance Benefits Committee to develop strategies to increase employee utilization of preventative examinations and screenings to increase employee wellness and control costs.
- Goal 8:** Review Douglas County Personnel Policies and recommend revision if necessary .
- 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.

Administration



Full Time Equivalents

Position	2016			2015		
	FTE	FT	PT	FTE	FT	PT
County Administrator	1.00	1.00		1.00	1.00	
Administrative Assistant	1.00	1.00		1.00	1.00	
Human Resource Manager	1.00	1.00		1.00	1.00	
Human Resource Specialist	0.00	0.00		1.00	1.00	
Human Resource Generalist	1.00	1.00		0.00	0.00	
Totals	4.00	4.00	0.00	4.00	4.00	0.00

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

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Public Charges For Services	\$ 1,764	\$ 3,000	\$ 1,021	\$ 3,000
Intergovt. Charges For Serv.	79,121	39,000	798	69,000
Miscellaneous Revenues	819	-	61	-
Revenues	81,705	42,000	1,880	72,000
Expenditures				
Personnel Services	383,197	375,045	226,999	359,169
Contractual Services	37,449	20,870	20,805	31,070
Supplies & Expense	39,240	62,741	24,585	66,841
Fixed Charges	1,547	1,100	1,190	1,100
Grants & Contributions	600	600	150	600
Department Allocation	(14,181)	(28,500)	(9,670)	(28,500)
Expenditures	447,852	431,856	264,058	430,280
Net Cost From Operations	\$ 366,147	\$ 389,856	\$ 262,178	\$ 358,280
Fund Balance Adjustment				
Tax Levy				

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
Civil Service Commission	\$ 3,805	\$ 3,496	\$ 1,250	\$ 3,496
County Administrator	239,099	234,694	136,048	218,558
Human Resources	202,554	187,166	118,559	191,526
Employee Benefits (non-dept)	2,393	6,500	8,201	16,700
General Government	\$ 447,852	\$ 431,856	\$ 264,058	\$ 430,280

Clerk of Courts

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.

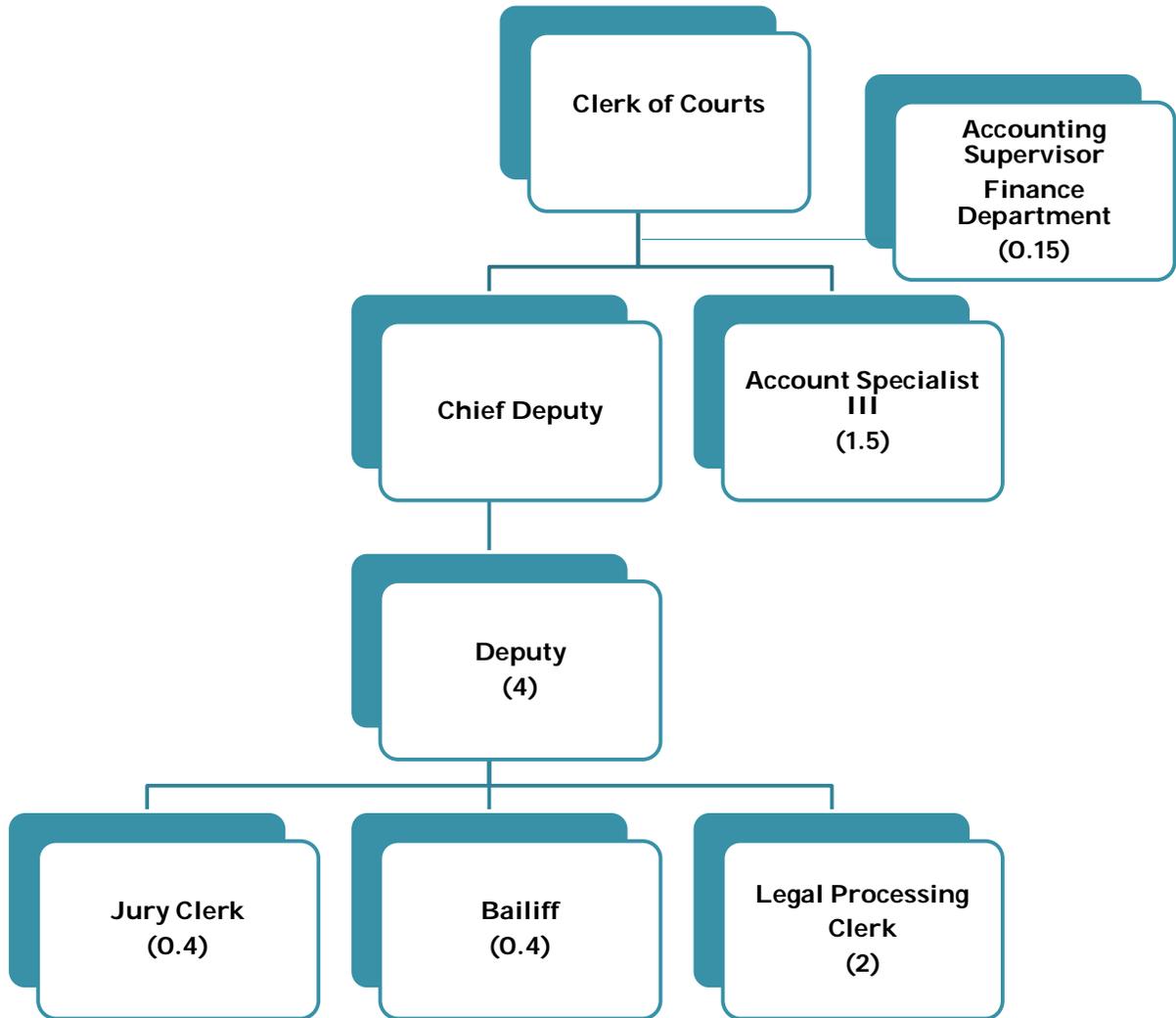
Performance Indicators

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>	<u>2016*</u>
Receipts-Court	18,294	17,031	16,416	17,000	17,500
Checks-Court	828	557	585	625	600
Deposits-Court	\$2,452,990	\$2,538,351	\$2,754,566	\$2,567,000	\$2,800,000
Criminal Cases					
Felony	423	456	475	490	500
Misdemeanor	477	540	588	660	690
Traffic	221	223	229	240	240
Civil Cases	463	409	404	400	400
Small Claims	1,468	1,172	1,281	1,275	1,300
Family	402	382	329	360	375
Paternity	33	22	24	22	25
Traffic	6,399	5,506	5,275	5,500	5,500
Ordinances	1,416	1,507	1,585	1,500	1,600
Juveniles	116	140	96	100	110
Juvenile Ordinances	317	274	304	240	250
Conservation	130	99	79	75	75

*Estimated.

Additional Comments

The Clerk of Courts budget contains expenditures for juries.



Full Time Equivalents

<u>Position</u>	2016			2015		
	FTE	FT	PT	FTE	FT	PT
Clerk of Courts	1.00	1.00		1.00	1.00	
Accounting Supervisor (Finance)*	0.15	0.00		0.15	0.00	
Chief Deputy	1.00	1.00		1.00	1.00	
Deputy	4.00	4.00		4.00	4.00	
Account Specialist III	1.50	1.00	1.00	1.50	1.00	1.00
Legal Processing Clerk	2.00	2.00		2.00	2.00	
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

*Accounting Supervisor from Finance works 15% of the time for the Courts.

Clerk of Courts

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

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 135,230	\$ 151,700	\$ 151,095	\$ 150,500
Fines, Forfeits & Penalties	165,806	217,000	109,438	217,000
Public Charges For Services	128,640	121,900	88,581	121,900
Intergovt. Charges For Serv.	11,461	-	-	-
Miscellaneous Revenues	658	800	347	800
Revenues	441,795	491,400	349,462	490,200
Expenditures				
Personnel Services	521,572	562,373	355,845	576,032
Contractual Services	62,477	78,375	44,281	78,375
Supplies & Expense	30,766	26,550	15,477	26,550
Fixed Charges	3,223	3,000	2,566	3,000
Grants & Contributions	12	-	73	-
Department Allocation	10,927	17,000	8,000	17,000
Expenditures	628,977	687,298	426,242	700,957
Net Cost From Operations	\$ 187,182	\$ 195,898	\$ 76,781	\$ 210,757

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
Clerk of Courts - Administration	\$ 564,987	\$ 606,671	\$ 382,156	\$ 620,501
Court Jury & Witness	63,991	80,627	44,087	80,456
General Government	\$ 628,977	\$ 687,298	\$ 426,242	\$ 700,957

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/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: Obtain a larger jury room.

Goal 2: Continue with treatment court and look to expand to a mental health treatment court if there is adequate funding and interest from the appropriate parties.

Goal 3: Update local court rules.

Performance Indicators

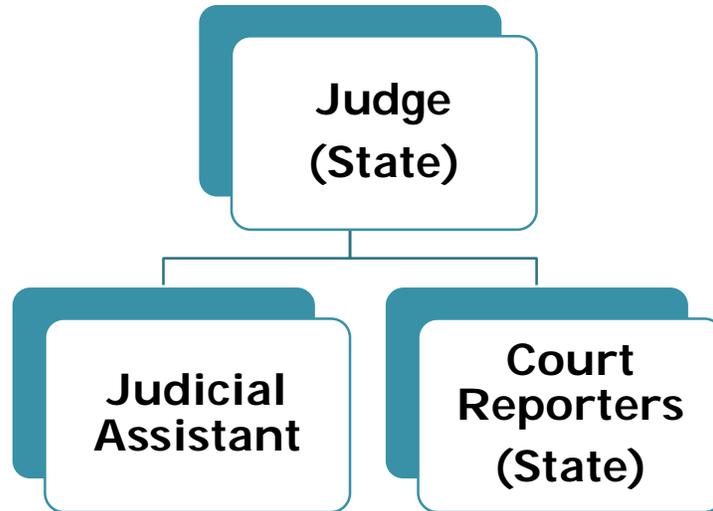
One objective factor reflecting performance would be the case load statistics available through the Wisconsin Court System in Madison. A more accurate and important indicator of performance, however, is the more subjective analysis provided by those who use the system, i.e. the attorneys, litigants and 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 is \$143,234. The court payment has increased from 2013-2014, but is still over \$8,000 less than that received in 2011-2012. 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 also 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 ignition interlock device (IID) is ordered. Last year the Clerk of Courts collected over \$7,500 for IID fees. Both Branch I and II have consistently ordered this \$50 surcharge and the Clerk of Courts Office has collected a total of \$27,135.62 to date. This \$27,135.62 is included in the Clerk of Courts revenue and used to offset the expenses in the Clerk of Courts Office.

Circuit Court I



Full Time Equivalents

<u>Position</u>	2016			2015		
	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**

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Expenditures				
Personnel Services	\$ 48,571	\$ 68,460	\$ 35,476	\$ 54,038
Contractual Services	1,868	3,050	1,109	3,050
Supplies & Expense	3,222	4,822	2,021	4,822
Fixed Charges	238	250	233	250
Department Allocation	2,087	2,600	1,000	2,600
Net Cost From Operations	\$ 55,985	\$ 79,182	\$ 39,838	\$ 64,760

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
Court #1 - Administration	\$ 55,597	\$ 77,182	\$ 39,738	\$ 62,760
Court #1 - Court Reporters	388	2,000	100	2,000
General Government	\$ 55,985	\$ 79,182	\$ 39,838	\$ 64,760

Circuit Court II

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.

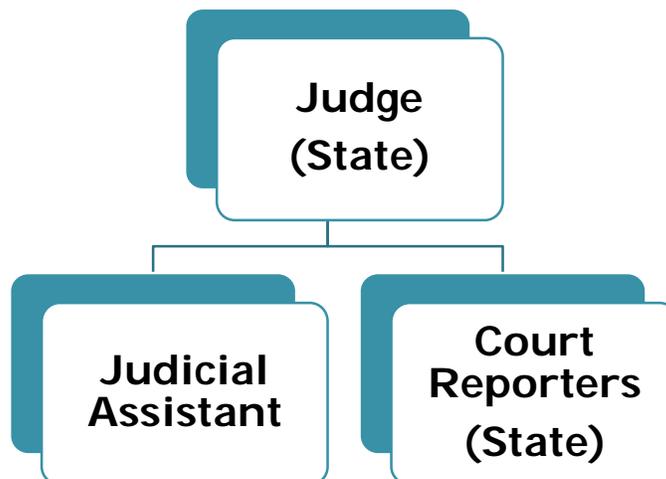
Performance Indicators

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.



Full Time Equivalents

<u>Position</u>	2016			2015		
	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**

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Expenditures				
Personnel Services	\$ 52,284	\$ 53,083	\$ 34,453	\$ 54,231
Contractual Services	2,319	2,000	1,197	2,000
Supplies & Expense	19,407	21,950	12,844	21,950
Fixed Charges	302	300	235	300
Department Allocation	2,227	2,500	1,100	2,500
Net Cost From Operations	\$ 76,539	\$ 79,833	\$ 49,829	\$ 80,981

OPERATING EXPENDITURES BY ACTIVITY

<u>Activity Description</u>	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
Court Law Library	\$ 15,357	\$ 16,000	\$ 9,779	\$ 16,000
Court #2	61,182	63,833	40,050	64,981
General Government	\$ 76,539	\$ 79,833	\$ 49,829	\$ 80,981

Court Commissioner**Introduction**

The Judicial Court Commissioner is appointed annually by the Douglas County Circuit Court Judges. In Douglas County, the Court Commissioner performs the judiciary duties mandated by statute: Circuit Court Commissioner - §§ 757.69 and 757.68(1), Stats.; Family Court Commissioner – Ch. 767, Stats.; and Juvenile Court Commissioner – Chs. 48 and 938, Stats. The mission of the Commissioner's office and position is to perform these duties and such other matters as assigned by the Judges.

Mission

The duties of the Commissioner's office are to independently, fairly, and impartially handle matters and resolve contested litigation cases which appear before the Court. The Commissioner must competently and objectively consider the law, facts and arguments; apply legal principles; and make reasoned, legally-defensible decisions. The Commissioner must weigh and balance strict construction and application of the law, with the principles of fairness and equity, and must apply uniform standards to all cases while considering the particular circumstances of each case. The Commissioner must perform these duties while maintaining high standards of judicial ethical conduct so as to preserve the public trust and confidence in the integrity and independence of the judicial branch of government.

Performance Indicators

As Family Court Commissioner, the Commissioner conducts temporary and final custody and placement hearings, and contested post-divorce hearings concerning custody, placement, child support, family support, responsibility for debt, and other such matters. The Commissioner conducts hearings and enters orders to establish paternity and address repayment of birth expenses and health insurance coverage. The Commissioner also serves as the Director of Family Court Services which includes the management of and referral for parenting seminars and family mediation.

As Juvenile Court Commissioner, the Commissioner conducts evidentiary detention hearings, and order appropriate placement. The Commissioner conducts all juvenile plea hearings in delinquency, CHIPS and JIPS matters, and conducts juvenile ordinance court imposing fines and other appropriate sanctions. The Commissioner holds evidentiary hearings and issues restraining orders in child abuse and harassment restraining order cases where a party involved is a juvenile.

As Judicial Court Commissioner, the Commissioner handles general circuit court matters in criminal and civil court. The Commissioner conducts initial appearances on criminal matters, including the setting and modification of bail and conditions of release, conducts motions to dismiss, and schedules further appearances. Felony complaints require the Commissioner to conduct preliminary hearings to determine if probable cause exists to support the felony allegations. Initial appearances for Wisconsin, Douglas County, and City of Superior traffic citations, as well as criminal traffic misdemeanor complaints, are handled by the Commissioner.

The Commissioner administers requests for commitment warrants, arrest warrants, search warrants, probable cause findings, and extensions to pay fines and requests for quashing warrants. The Commissioner is on call 24 hours a day for law enforcement calls to issue search warrants and probable cause findings.

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's Office, and many other departments.

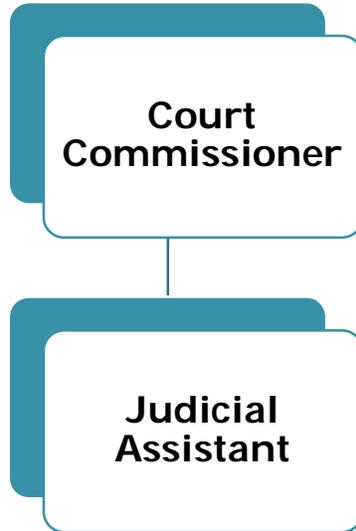
The following are the goals/objectives for 2016 for the Court Commissioner's Office. The 2016 budget reflects the additional expenses projected to be incurred in meeting the goals established for the Office.

- 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:** Address legislative change regarding firearm surrender process in restraining order matters. Attend training regarding the upcoming changes. Print, copy and familiarize office with CCAP forms regarding surrenders. Formalize court process and office procedures adhering to such changes. Update judges on changes and the Douglas County Court process addressing them.
- Goal 4:** 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 5:** 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.

Court Commissioner



Full Time Equivalents

<u>Position</u>	2016			2015		
	FTE	FT	PT	FTE	FT	PT
Circuit 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

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

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Licenses & Permits	\$ 1,845	\$ -	\$ -	\$ -
Public Charges For Services	7,350	7,000	5,262	7,000
Intergovt. Charges For Serv.	113,331	114,983	75,095	116,000
Miscellaneous Revenues	-	-	-	-
Revenues	122,526	121,983	80,357	123,000
Expenditures				
Personnel Services	183,710	183,132	122,494	187,247
Contractual Services	8,904	13,650	2,696	13,650
Supplies & Expense	3,774	5,900	2,714	5,900
Fixed Charges	777	800	606	800
Grants & Contributions	-	-	-	-
Department Allocation	3,534	4,000	1,750	4,000
Expenditures	200,699	207,482	130,261	211,597
Net Cost From Operations	\$ 78,172	\$ 85,499	\$ 49,904	\$ 88,597

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
Circuit Court Commissioner	\$ 200,699	\$ 207,482	\$ 130,261	\$ 211,597

District Attorney**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).

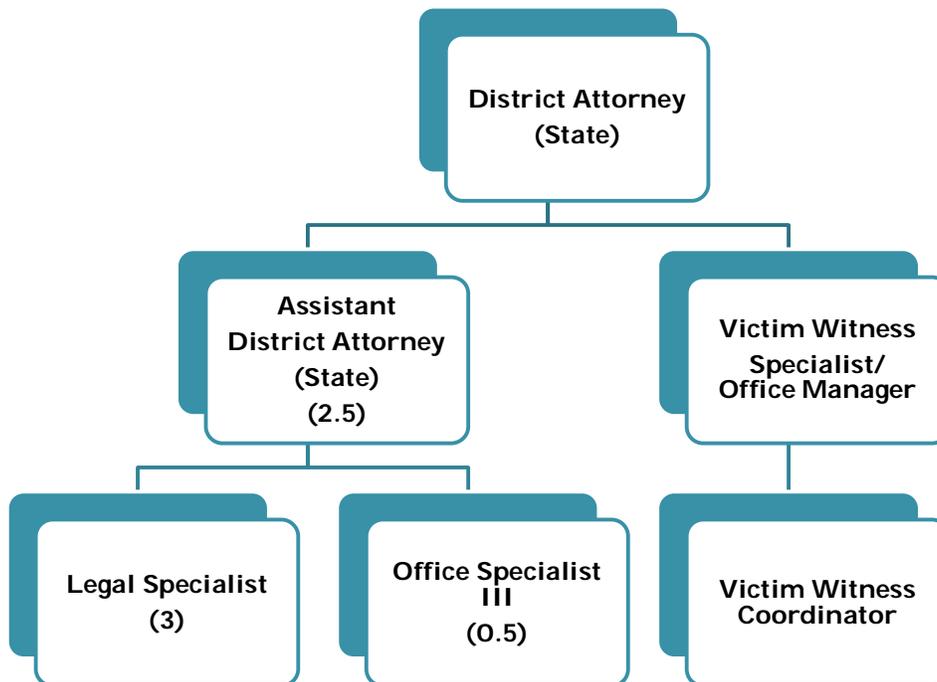
Additional Comments

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

Performance Indicators

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
CRIMINAL					
Misdemeanors	428	476	541	587	660
Felonies	364	423	456	475	492
Traffic (Criminal)	264	221	223	229	240
	1,056	1,120	1,220	1,291	1,392
JUVENILE					
Delinquency and Juveniles in need of Protection or Services (JIPS)	81	90	89	96	96
Children in need of Protection or Services (CHIPS)	29	26	51	48	60
Child First Video-Taped Interviews	32	31	47	26	30
	142	147	187	170	186

* Estimated.



Full Time Equivalents

<u>Position</u>	<u>2016</u>			<u>2015</u>		
	<u>FTE</u>	<u>FT</u>	<u>PT</u>	<u>FTE</u>	<u>FT</u>	<u>PT</u>
Victim Witness Specialist/Off. Mgr.	1.00	1.00		1.00	1.00	
Victim Witness Coordinator	1.00	1.00		1.00	1.00	
Legal Specialists	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

District Attorney

DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
District Attorney

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 64,332	\$ 52,000	\$ 34,938	\$ 60,000
Public Charges For Services	3	-	-	-
Intergovt. Charges For Serv.	-	-	-	-
Miscellaneous Revenues	3,500	-	-	-
Revenues	67,834	52,000	34,938	60,000
Expenditures				
Personnel Services	336,132	348,383	223,307	355,784
Contractual Services	3,725	9,100	7,647	8,900
Supplies & Expense	18,142	15,420	8,910	15,720
Fixed Charges	1,385	1,600	1,138	1,600
Department Allocation	7,691	8,800	3,400	8,800
Expenditures	367,074	383,303	244,402	390,804
Net Cost From Operations	\$ 299,240	\$ 331,303	\$ 209,464	\$ 330,804

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
District Attorney	\$ 254,755	\$ 264,148	\$ 167,780	\$ 270,411
NCVROW Awareness Project	\$ 3,500	\$ -	\$ -	\$ -
Victim Witness Program	108,819	119,155	76,623	120,393
General Government	\$ 367,074	\$ 383,303	\$ 244,402	\$ 390,804

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 him/her 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:** Hire assistant corporation counsel for 20 hours a week.
- Goal 2:** Complete scanning project of child support files.
- Goal 3:** Attend training for the Kids Information Data System (KIDS). Utilize the KIDS database to increase efficiency in the delivery of services between our office, the Douglas County Child Support Agency and the courts.
- Goal 4:** Meet with health care providers in the community to further facilitate the coordination of service for individuals with mental illness that are facing commitment in Wisconsin.
- Goal 5:** Set up trainings with the Douglas County Sheriff’s Department and Superior Police Department to further facilitate coordination of services for vulnerable adults.

Performance Indicators

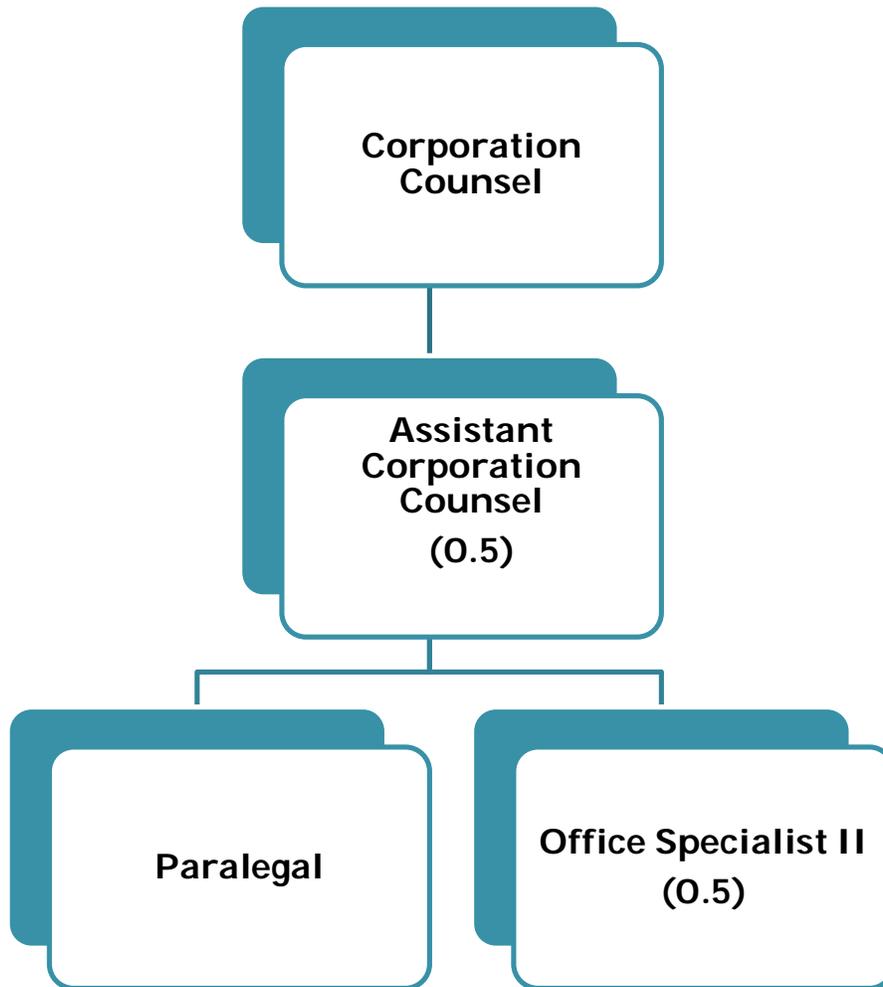
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
Child Support Appearances or Orders	670	540	699	504	642
Orders to Show Cause (OTSCs)	332	250	456	448	395
Paternities	51	26	44	30	60
Civil Appearances	3	2	24	20	27
Guardianships and Protective Placements	53	21	62	94	98
Mental Commitments	35	40	41	46	69
Small Claims	2	5	3	-	1

** Projected: Based on actual numbers through 07/31/15.*

Additional Comments

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

Corporation Counsel



Full Time Equivalents

<u>Position</u>	2016			2015		
	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 Counsel**

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovt. Charges For Serv.	\$ 154,109	\$ 144,000	\$ 103,028	\$ 157,500
Miscellaneous Revenues	-	-	-	-
Revenues	154,109	144,000	103,028	157,500
Expenditures				
Personnel Services	163,525	234,859	130,837	242,365
Contractual Services	4,532	6,550	11,737	6,550
Supplies & Expense	3,829	6,745	2,110	6,745
Fixed Charges	869	900	805	900
Department Allocation	4,377	5,000	2,200	5,000
Expenditures	177,132	254,054	147,690	261,560
Net Cost From Operations	\$ 23,023	\$ 110,054	\$ 44,662	\$ 104,060

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
Corporation Counsel	\$ 177,132	\$ 254,054	\$ 147,690	\$ 261,560

Register of Deeds

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.

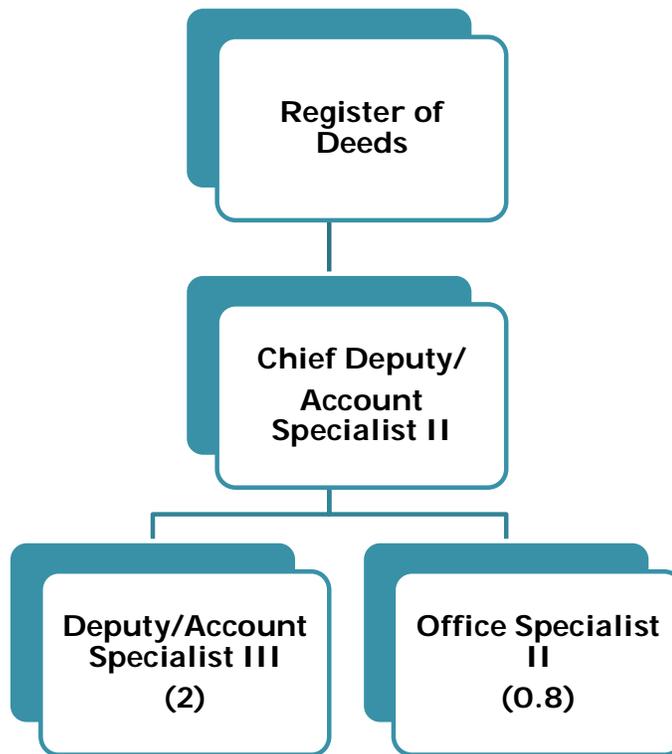
Goals

- 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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
Real Estate	7,595	8,586	7,859	6,695	7,500
Birth Certificates - Recorded	-	15	3	8	3
Birth Certificates - Issued	-	-	939	837	885
Death Certificates - Recorded	282	270	274	263	267
Death Certificates - Issued	-	-	2,145	2,061	2,075
Marriage Licenses - Recorded	247	238	196	228	225
Marriage Licenses - Issued	-	-	892	862	875
Domestic Partnerships - Recorded	1	2	1	1	-
Domestic Partnerships - Issued	-	-	-	-	-

**Estimated.*



Full Time Equivalents

<u>Position</u>	2016			2015		
	FTE	FT	PT	FTE	FT	PT
Register of Deeds	1.00	1.00		1.00	1.00	
Chief Deputy/Account Specialist II	1.00	1.00		1.00	1.00	
Deputy/Office Specialist III	2.00	2.00		2.00	2.00	
Office Specialist II	0.80	1.00		0.80	1.00	
Totals	4.80	5.00	0.00	4.80	5.00	0.00

Register of Deeds

DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Register of Deeds

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Taxes	\$ 139,294	\$ 122,475	\$ 69,546	\$ 157,906
Licenses & Permits	3,660	4,580	2,486	4,580
Public Charges For Services	175,704	207,209	116,977	175,000
Miscellaneous Revenues	4	100	2	120
Revenues	318,662	334,364	189,011	337,606
Expenditures				
Personnel Services	260,370	281,761	166,234	261,320
Contractual Services	31,568	18,300	4,605	18,204
Supplies & Expense	12,890	9,510	3,579	9,770
Fixed Charges	3,125	3,300	2,297	3,100
Grants & Contributions	56	-	-	75
Department Allocation	9,800	9,200	5,000	10,290
Expenditures	317,809	322,071	181,715	302,759
Net Cost From Operations	(852)	(12,293)	(7,296)	(34,847)
Capital Outlay	-	-	-	-
Net Cost With Capital Outlay	\$ (852)	\$ (12,293)	\$ (7,296)	\$ (34,847)

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
Register of Deeds	\$ 317,809	\$ 322,071	\$ 181,715	\$ 302,759

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/Objectives

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.

Activities:

- Support efforts to preserve priority wetlands. This may come in the form of letters of support for grant projects or facilitating transfer of ownership for conservation set aside of priority wetlands.
- Provide suggestions to mitigate the potential impacts to wetlands as requested by the Zoning Department, DNR, or private citizens.
- Provide technical assistance and cost sharing to private and public landowners for wetland restoration.

Land Conservation

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.

Activities:

- Develop and implement a home well sampling program – at a minimum test for nitrates and bacteria. Record the results in a data base and map in a GIS database.
- Provide cost sharing and technical assistance for well closures.
- Provide technical assistance in the planning, design, and construction or closure of manure storage facilities.

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.

Activities:

- Aquatic invasive species (AIS) infestations already existing in the county are controlled or eradicated and prevented from spreading; new AIS infestations are prevented.
- Communication about AIS between lake and river residents, watershed groups, visitors, and other waterway organizations is improved and education is provided for all users.
- The county and municipalities participate in the protection of water resources and understand how critical the resource is to the county, municipalities, northern Wisconsin and the region.
- Sustainable funding for AIS research, monitoring, planning, restoration and education activities are adequately provided by private, local, county, state, federal, and tribal sources.

Additional Activities

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

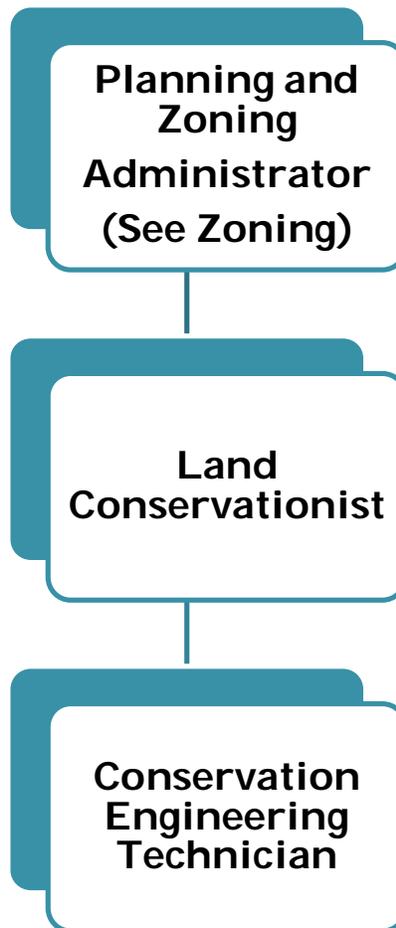
- Mitigate the impacts of wildlife damage to crops by implementing the Wildlife Damage and Abatement Program.
- Administer the Environmental Reserve Fund for allocation to eligible projects.
- Administer the Farmland Preservation Program.
- Identify and seek the resources needed to implement the Douglas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

Benchmarks for Priority Activities from Department's Workplan: Douglas County Land & Water Resource Management Plan

Goal / Objective*	Priority Activity	Benchmark	Goal	Progress**	
				2014	2015
1/A & C	Support preservation of priority wetlands	Wetlands preserved	1	1	0
1/B	Identify and support water quality monitoring	Water quality monitoring projects supported	1	1	1
1/B & C	Identify and prioritize focus areas for watershed plans	Identify top three priority areas and choose one with partner input	1	2	2
1/B & C	Identify partners and funding sources for watershed plan	List of partners created; Funding established for initial studies (\$ as need is identified)	1; 1; (\$)	2; 2; (\$350,000)	2; 2; (\$384,000)
1/B & C	Identify studies needed, develop methodologies and gather study information	Studies identified; Methodologies established; Inventories/studies completed	1	1	1
1/A1	Review/design plans for land use permits	Assistance as requested	As requested	As requested	As requested
1/A2	Erosion control assistance for public land	As requested	As requested	As requested	As requested
1/A2	Culvert inventory	Complete inventory of 20% of the county	On-going	On-going	On-going
1/A2	Share culvert inventory information	Presentations to share culvert info	2	0	1
1/A2	Assist with replacing culverts and addressing erosion concerns	Culvert installed; critical areas stabilized as requested	10; As requested	2; As requested	2; as requested
1/A3	Assist county departments in meeting stormwater requirements	Designs reviewed and prepared as requested	As requested	As requested	As requested
1/A3	Review stormwater management plans	Plans reviewed as requested	As requested	As requested	As requested
1/A4	Provide on-site visits for the NR151 implementation	On-site visits as requested	As requested	As requested	As requested
1/A4	Design and cost share BMPs	BMPs designed; BMPs installed	5; 5	25; 5	30; 25
1/A4	Complete NR151 compliance reviews	Compliance reviews completed as requested	As requested	As requested	As requested
1/A5	Review NR135 reclamation plans	Plans reviewed as requested	As requested	As requested	As requested
1/A5	Provide technical assistance for NR135 plans	Site visits completed as requested	As requested	As requested	As requested
1/A7	Encourage conifer tree planting in forest plans	Input provided as requested; Distribute info to targeted watershed; Provide assistance as requested	As requested	As requested	As requested
1/A7	Seek funding to support conifer tree planting	Funding applications submitted	1	1	0
2/A	Develop home well sampling program	Seek funding for program	Funding Y/N	N	N
2/C	Provide cost sharing and technical assistance for well closures	Number of wells closed	3	0	0
3	Support County's AIS Strategic Plan	AIS plan coordinator; AIS workgroup identified and meets quarterly	1; 4	1; 4	1; 2
3	Utilize native species and not invasives in cost share practices	All BMP installations will use native species	Y/N	Y	Y
Education	Conservation education	News articles; releases	2; 2	12; 12	10; 10
Education	Conservation education	BMP and culvert workshops	2	5	2
Education	Conservation education	Presentation for ag landowners	1	5	1
Education	Conservation education	Annual orientation of local officials & community leaders	1	2	2
Required	Administer the Wildlife Damage Program	As requested	As requested	As requested	As requested
Required	Administer the Environmental Reserve Fund	Highest ranking projects supported	Y/N	Y	Y

* Refers to labeled Goals/Objectives in full workplan. These details may be found in the Douglas County Land & Water Resource Management Plan (implementation period 2010-2020)

Land Conservation



Full Time Equivalents

<u>Position</u>	2016			2015		
	FTE	FT	PT	FTE	FT	PT
County Land Conservationist	1.00	1.00		1.00	1.00	
Conservation Engineering Technician	1.00	1.00		1.00	1.00	
Totals	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>

BUDGET SUMMARY BY OBJECT
Land Conservation

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 486,949	\$ 138,876	\$ 43,476	\$ 177,681
Licenses & Permits	2,000	10,500	2,000	4,000
Miscellaneous Revenues	12,457	2,500	11,300	2,500
Revenues	501,406	151,876	56,776	184,181
Expenditures				
Personnel Services	149,713	148,056	97,951	153,674
Contractual Services	370,650	20,625	394,083	57,861
Supplies & Expense	6,940	6,950	5,388	6,350
Grants & Contributions	7,102	-	13,500	-
Fixed Charges	1,425	1,800	1,027	1,600
Department Allocation	3,089	1,621	1,500	1,700
Expenditures	538,918	179,052	513,449	221,185
Net Cost From Operations	\$ 37,511	\$ 27,176	\$ 456,673	\$ 37,004

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Conservation and Development				
Cost Share Grant	\$ 5,000	\$ 20,000	\$ 5,000	\$ 40,000
EWP St Louis River Project	209,667	-	320,481	-
Wildlife Damage Program	15,468	-	10,230	17,681
Coastal Program	-	-	-	-
Land Conservation Administration	159,662	159,052	107,081	163,504
Conservation Projects	8,102	-	35,362	-
Aquatic Invasive Species	64,825	-	14,299	-
Fish & Wildlife Partners	-	-	-	-
Fish & Wildlife Habitat	1,410	-	-	-
Grazing Technical Assistant	509	-	-	-
Engineering Service Grant	1,059	-	-	-
Lake Protection Grant Program	73,216	-	20,995	-
Conservation and Development	\$ 538,918	\$ 179,052	\$ 513,449	\$ 221,185

Zoning—Administration

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>	<u>2016*</u>
Sanitary permits	113	120	124	120	125
Land use permits	585	556	539	556	560
Conditional Uses	58	58	48	58	60
Variances	21	21	23	23	25
Zone changes	7	13	8	13	12
Certified surveys	15	22	15	22	25
Plats	1	0	0	0	0
Privy permits	18	12	18	12	12
Address signs	97	63	63	63	65
Site inspections	1,028	985	962	987	1,009

**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.

Mission

The Rural Housing 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. This grant will provide \$1.933 million to nine northwest Wisconsin counties.

Goals/Objectives

- Goal 1:** Decrease the number of substandard wells and sanitary facilities in the County.
- Goal 2:** Recognize low-income housing needs.
- Goal 3:** Secure funding from HUD Community Development Block Grants through the Wisconsin Department of Administration Housing Division.
- Goal 4:** Secure funding from County General Fund to offset depletion of existing Federal Grant.

Performance Indicators

WELLS, SEPTIC SYSTEMS, SEWER CONNECTIONS

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>	<u>2016*</u>
Loans	3	2	0	1	1
Dollars	\$14,444	\$4,591	\$0	\$5,625	\$5,625

COUNTY LOAN PROGRAM

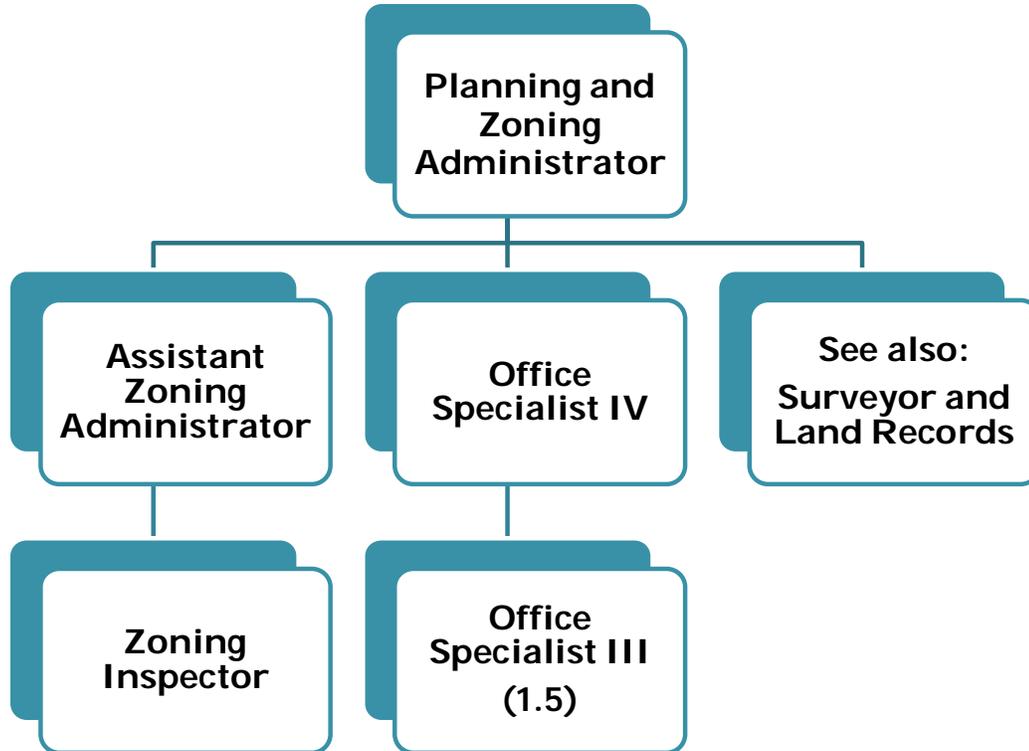
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>	<u>2016*</u>
Loans	2	4	1	1	1
Dollars	\$20,501	\$27,366	\$3,350	\$7,500	\$7,500

* Estimated.

Additional Comments

The Rural Housing Program is included with the duties of the Douglas County Zoning Office. The Zoning Administrator acts as the Director and the staff provides clerical and technical support.

Zoning—Administration



Full Time Equivalents

<u>Position</u>	2016			2015		
	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	1.50	2.00		1.50	2.00	
Totals	5.50	6.00	0.00	5.50	6.00	0.00

* One of the Office Specialist III positions is allocated half-time to the County Surveyor.

BUDGET SUMMARY BY OBJECT

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	121,410	155,165	102,825	154,690
Public Charges For Services	1,731	1,815	1,941	2,290
Intergovt. Charges For Services	2,819	-	1,678	-
Miscellaneous Revenues	1,282	-	1,976	-
Revenues	127,242	156,980	108,420	156,980
Expenditures				
Personnel Services	341,035	364,213	244,742	379,133
Contractual Services	30,181	10,340	4,932	10,340
Supplies & Expense	23,837	22,897	13,200	22,884
Fixed Charges	2,322	2,650	2,122	2,650
Department Allocation	10,149	14,146	5,100	14,854
Expenditures	407,524	414,246	270,095	429,861
Net Cost From Operations	280,281	257,266	161,675	272,881
Capital Outlay	12,531	10,855	-	10,855
Net Cost With Capital Outlay	\$ 292,812	\$ 268,121	\$ 161,675	\$ 283,736

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Culture, Recreation & Education				
Comprehensive Planning Grant	\$ 16	\$ -	\$ 20	\$ -
Conservation and Development				
Costal Management Program	-	-	-	-
Rural Housing Authority	350	1,222	440	1,222
Zoning Administration	392,297	402,099	264,642	417,714
Zoning Board of Adjustment	14,860	10,925	4,285	10,925
CDBG-Rural Housing	-	-	710	-
Conservation and Development	407,507	414,246	270,076	429,861
TOTAL	\$ 407,524	\$ 414,246	\$ 270,095	\$ 429,861

County Clerk

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 two established goals. The third goal is an expense charged to the Land and Development budget.

Goal 1: Improve customer service.

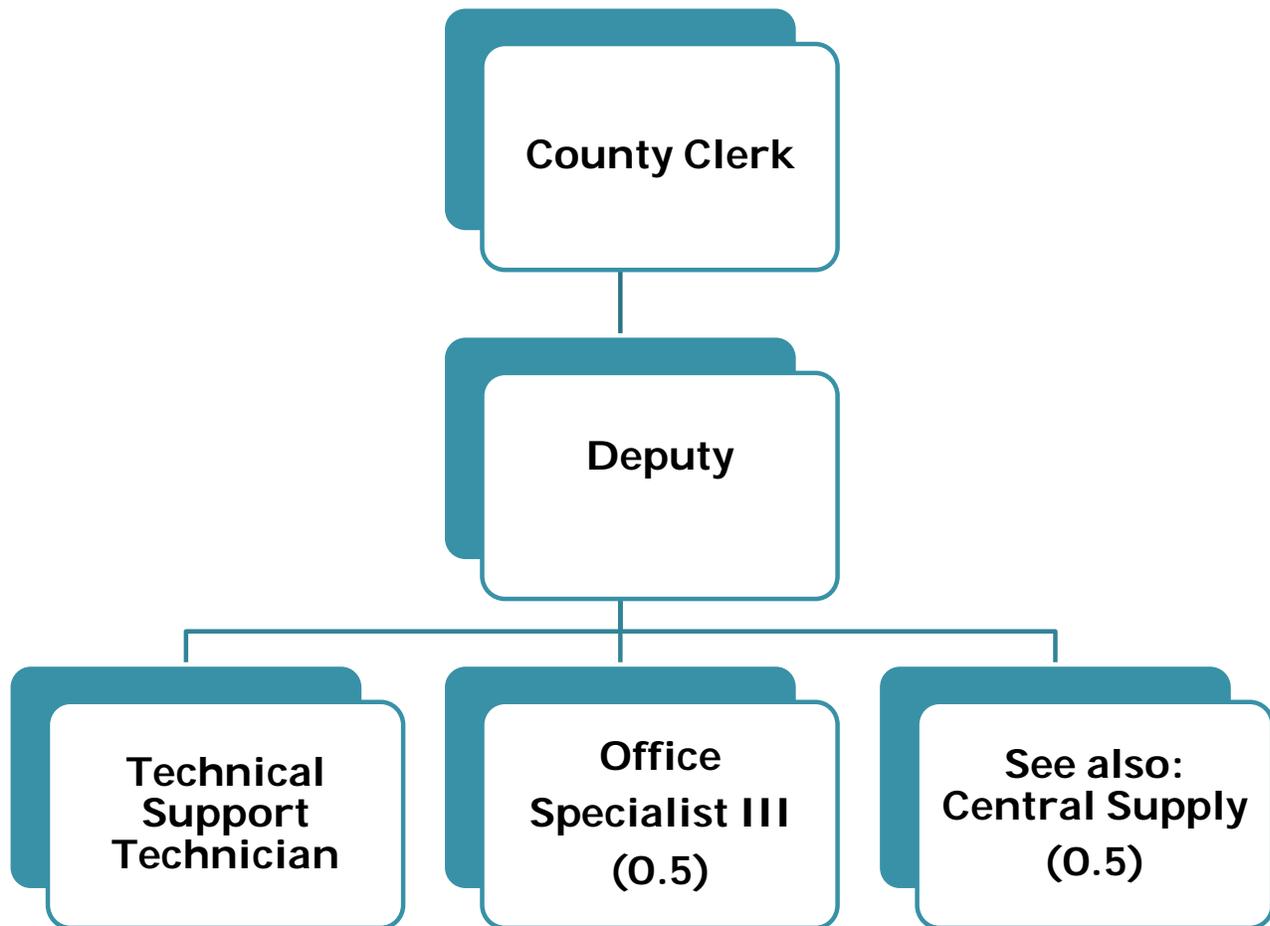
Goal 2: Increase efficiencies.

Goal 3: Concentrate efforts on further development, enhancement, and utilization of county website and social media platforms, and educate employees on content and benefits offered through these resources.

Performance Indicators

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
Marriage licenses issued	246	245	200	241	230
Parcels set up for bidding	80	87	47	104	80
Parcels acquired by tax deed	31	38	0	72	23
County Board meetings	12	13	11	13	13
County Board committee meetings	128	135	119	110	115
Elections	2	5	2	3	1
Passport applications accepted	353	353	450	365	350
Passport photos taken	221	250	370	289	280
Domestic Partnership Certificates	2	1	1	0	0
Pieces of Mail Processed	109,253	104,933	102,597	88,318	85,000
Number of Copies	334,592	267,146	214,382	200,669	200,000

* Estimated.



Full Time Equivalents

<u>Position</u>	2016			2015		
	FTE	FT	PT	FTE	FT	PT
County Clerk	1.00	1.00		1.00	1.00	
Deputy	1.00	1.00		1.00	1.00	
Technical Support Technician	1.00	1.00				
Office Specialist III*	0.50	1.00		1.50	2.00	1.00
Totals	3.50	4.00	0.00	3.50	4.00	1.00

* Office Specialist III position is allocated half-time to Central Supply.

County Clerk

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

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Licenses & Permits	\$ 13,970	\$ 11,250	\$ 9,375	\$ 11,250
Public Charges For Services	13,358	14,100	8,734	14,100
Intergovt. Charges For Services	22,394	31,880	14,546	32,300
Miscellaneous Revenues	23,726	20,870	35,079	20,870
Revenues	73,448	78,100	67,734	78,520
Expenditures				
Personnel Services	226,342	226,032	147,113	226,109
Contractual Services	16,139	20,940	12,638	20,940
Supplies & Expense	48,235	51,934	17,863	51,884
Fixed Charges	1,593	1,800	1,132	1,800
Department Allocation	8,863	14,447	5,300	15,165
Expenditures	301,172	315,153	184,047	315,898
Net Cost From Operations	\$ 227,724	\$ 237,053	\$ 116,313	\$ 237,378

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
County Ordinances	\$ 21	\$ -	\$ 9	\$ -
County Clerk Administration	243,131	256,027	159,930	256,779
Election	56,057	59,126	24,108	59,119
Website	1,963	-	-	-
General Government	\$ 301,172	\$ 315,153	\$ 184,047	\$ 315,898

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.

In 2002, the Property Lister was relocated to the Treasurer's department. The Property Lister coordinates the data received from the Register of Deeds, assessors, State of Wisconsin, and then uses that data to create accurate assessment rolls and tax statements. In 2012, the Tax Lister and the Tax Lister Assistant were relocated again to Land Records-Zoning Department, but remained under the "umbrella" of the Treasurer. In 2014, the Tax Lister and the Tax Lister Assistant are now under the "umbrella" of the Land Records-Zoning Department .

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 scan old tax rolls in order to preserve data.
- Goal 5:** Continue to explore options for improving the tax deed process.

County Treasurer

Performance Indicators

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
Tax statements	37,658	37,361	36,108	36,095	36,095
Personal property statements	1,604	1,596	1,436	1,440	1,440
Parcels updated	23,425	20,984	13,100	14,158	14,158
General receipts	2,299	2,200	2,177	2,401	2,401
Municipalities provided with collection services	20	20	20	20	20

* Estimated



Full Time Equivalents

<u>Position</u>	<u>2016</u>			<u>2015</u>		
	<u>FTE</u>	<u>FT</u>	<u>PT</u>	<u>FTE</u>	<u>FT</u>	<u>PT</u>
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	
Property Tax Lister**				1.00	1.00	
Office Specialist III**				0.50	0.00	
Totals	3.00	3.00	0.00	4.50	4.00	0.00

** Property Tax Lister and Office Specialist III transferred to Surveyor in 2015.

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

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 27,281	\$ 27,700	\$ 24,355	\$ 27,700
Public Charges For Services	28,878	25,000	16,623	23,000
Intergovt. Charges For Services	12,143	12,000	65	12,000
Miscellaneous Revenues	2,403	-	1,562	-
Other Financing Sources	-	-	-	-
Revenues	70,704	64,700	42,606	62,700
Expenditures				
Personnel Services	190,707	195,904	117,876	185,686
Contractual Services	15,264	15,520	4,683	15,520
Supplies & Expense	17,078	17,400	5,170	17,900
Fixed Charges	16,393	21,200	11,757	21,200
Grants & Contributions	1,000	200	-	200
Department Allocation	22,660	28,665	12,000	26,165
Expenditures	263,102	278,889	151,487	266,671
Net Cost From Operations	\$ 192,397	\$ 214,189	\$ 108,881	\$ 203,971

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
County Treasurer	\$ 251,102	\$ 266,389	\$ 151,487	\$ 254,171
Treasurer-Abstractor	\$ 12,000	\$ 12,500	\$ -	\$ 12,500
General Government	\$ 263,102	\$ 278,889	\$ 151,487	\$ 266,671

Sheriff—Patrol Division

Vision Statement

The Douglas County Sheriff's Department will be the premier law enforcement agency setting the standard for excellence. We are committed to those we serve while remaining focused on our guiding principles, life-long learning, and professional growth.

Mission

It is the mission of the Douglas County Sheriff's Department to improve the quality of life in our community. We will do this in partnership with the community by reducing crime, reducing the fear of crime, and protecting life and property. We will create a safe environment in which to live, work, and visit by maintaining order and enforcing laws, educating and regulating traffic, and incarcerating and rehabilitating offenders.

Guiding Principles

In order to achieve our vision and fulfill our mission, our guiding principles will assist us in determining what is the right thing to do. Members of the Douglas County Sheriff's Department will take **PRIDE** in everything they do:

- Professionalism – in our actions, conduct and job performance, constantly striving for ever-rising standards.
- Respect – for all citizens, each other, and differing points of view, regardless of age, race, gender, appearance, individual beliefs, or lifestyles.
- Integrity – truthful, honest, and deserving of trust. Ethical. Being guided by the concept of fundamental fairness in everything we do. Doing what is right, for the right reasons.
- Dedication – to the organization, each other, our families, and the citizens we serve. Unquestionable work ethic.
- Excellence – in everything we do. Seeking to improve and excel, always.

Members of the Douglas County Sheriff's Department are encouraged to make a positive difference in fulfilling the organization's mission. Before taking action or making a decision, members should ask themselves these questions:

- Is it the right thing for the community?
- Is it the right thing for the organization?
- Does it achieve the organization's vision?
- Does it achieve the organization's mission?
- Does it uphold the organization's guiding principles?
- Is it legal and ethical?
- Is it something I am willing to be accountable for?

If answers to all these questions are yes, employees should not need to ask permission – they should **JUST DO IT!**

Only by conducting ourselves within the bounds of our guiding principles and the organization's mission are we truly empowered to function as a premier, visionary, law enforcement agency.

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.

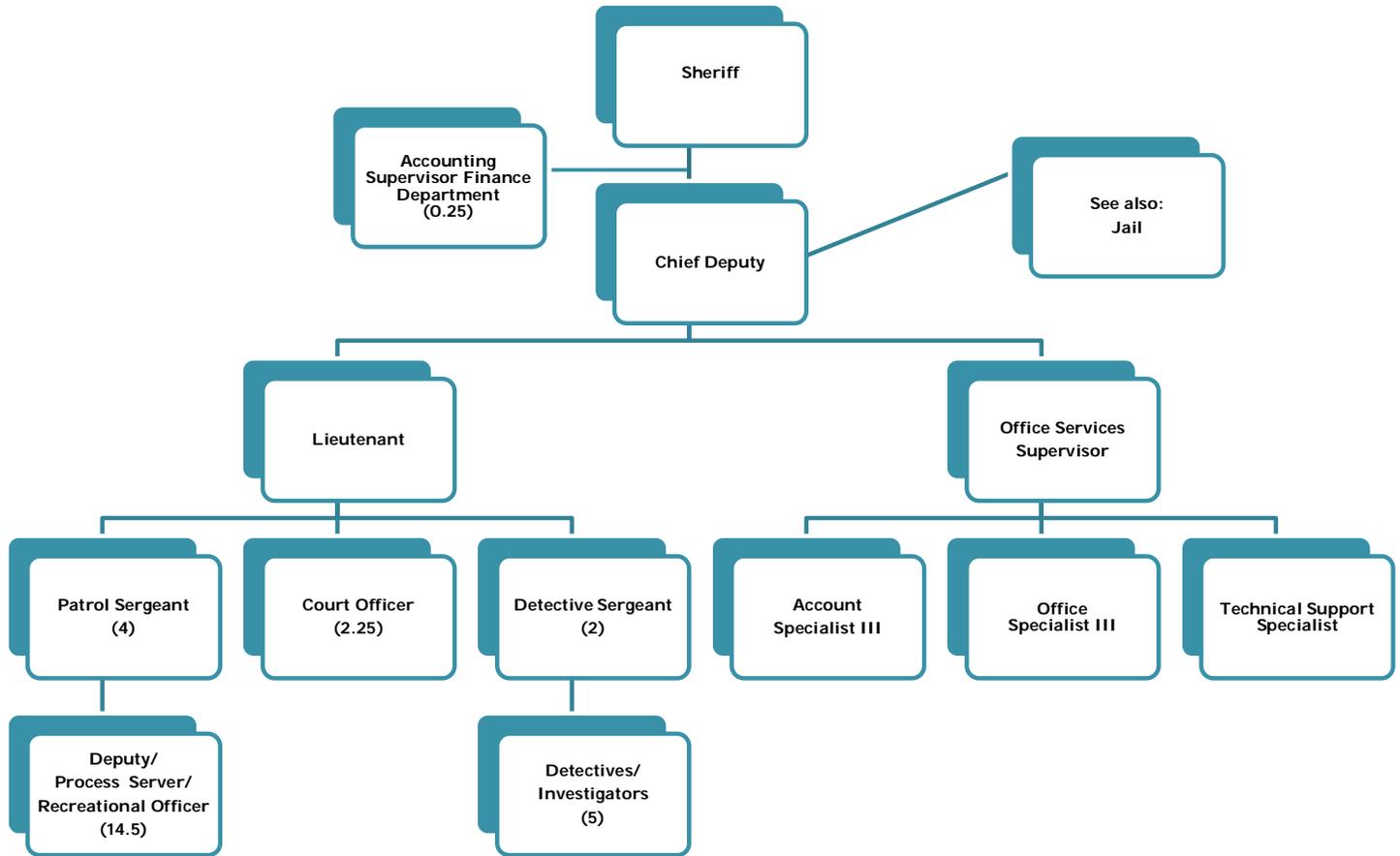
Performance Measures

Performance Indicators	2011	2012	2013	2014	2015*
Arrests Made	382	436	455	495	211
Warrants Issued	1,802	1,266	1,742	1,489	601
Citations Issued	1,130	1,461	869	764	365
Warrants Served	1,458	1,148	1,397	1,307	660

Civil Process/Paper Service	2011	2012	2013	2014	2015*
Total Papers Processed	1,933	1,946	1,358	1,156	606
Restraining Orders	140	136	116	113	58
Sheriff Sale Postings	202	225	149	90	54
Sheriff Sales	137	127	92	61	23
Cancelled Sales	65	98	57	29	11

**Actual as of June 2015.*

Sheriff—Patrol Division



Full Time Equivalents

Position	2016			2015		
	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	
Accountant (Finance Department)*	0.25	0.00		0.25	0.00	
Lieutenant	1.00	1.00		1.00	1.00	
Patrol Sergeant	4.00	4.00		4.00	4.00	
Court Officer	2.25	2.00	1.00	2.25	2.00	1.00
Deputy/Process Server/Recreation Officer	14.50	14.00	1.00	14.50	14.00	1.00
Office Services Supervisor	1.00	1.00		1.00	1.00	
Account Specialist III	1.00	1.00		1.00	1.00	
Office Specialist III	1.00	1.00		1.00	1.00	
Technical Support Specialist	1.00	1.00		1.00	1.00	
Detective Sergeant	2.00	2.00		2.00	2.00	
Detectives	5.00	5.00		5.00	5.00	
Totals	35.00	34.00	2.00	35.00	34.00	2.00

*Accountant from Finance works 25% of the time for the Sheriff's Department.

BUDGET SUMMARY BY OBJECT
Sheriff - Patrol Division

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 144,997	\$ 155,694	\$ 34,031	\$ 155,694
Fines Forfeits & Penalties	50,076	66,500	29,250	60,000
Public Charges For Services	51,415	86,500	31,242	68,000
Intergovt. Charges For Services	96,133	114,500	70,704	110,500
Miscellaneous Revenues	59,513	58,500	19,344	58,500
Revenues	402,134	481,694	184,571	452,694
Expenditures				
Personnel Services	3,349,161	3,384,015	2,209,034	3,420,475
Contractual Services	241,275	216,194	139,238	229,794
Supplies & Expense	305,620	361,150	143,030	333,350
Fixed Charges	56,960	61,330	47,704	61,330
Grants & Contributions	151	200	-	200
Department Allocation	105,097	87,000	60,549	100,000
Expenditures	4,058,265	4,109,889	2,599,555	4,145,149
Net Cost From Operations	3,656,130	3,628,195	2,414,983	3,692,455
Capital Outlay	138,694	148,680	107,098	148,680
Net Cost With Capital Outlay	\$ 3,794,824	\$ 3,776,875	\$ 2,522,081	\$ 3,841,135

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Public Safety				
Bailiff-Sheriff Department	\$ 210,413	\$ 183,874	\$ 129,786	\$ 197,714
Administration-Sheriff Department	547,567	546,685	358,116	549,796
Administration-Clerical	220,376	232,790	138,558	224,560
Patrol-Sheriff	1,702,124	1,746,955	1,139,310	1,814,200
Alcohol Enforcement Grant	10,486	-	-	-
RANGE TRAINING-Sheriff	26,966	39,416	15,028	39,727
SRT-Spec Resp Team-Sheriff	61,991	65,211	33,116	65,457
Recreational Officer	81,548	80,864	58,176	80,041
DNR ATV Grant-Sheriff	61,350	72,000	50,683	72,000
Criminal Invest.-Sheriff	436,872	425,128	281,886	420,591
ICAC Task Force-Sheriff	113,154	110,188	73,464	112,798
Transport/Prisoner-Sheriff	78,500	73,074	54,071	71,600
Vehicle Maint.-Sheriff	180,680	207,800	84,124	180,000
DNR Snowmobile Grant-Sheriff	24,334	35,550	12,488	35,550
Boat Patrol-Sheriff Dept	10,086	11,850	4,409	11,850
Click It-Don't Risk It	1,875	1,000	1,194	1,000
K9 Unit Trust Account	3,387	2,000	742	2,000
eReferral Implementation	1,607	-	-	-
Drug Investigation-Sheriff	221,502	214,410	130,362	205,171
Sheriff-NACU Grant	61,954	61,094	29,917	61,094
Too Good For Drugs	1,494	-	2,547	-
Public Safety	\$ 4,058,265	\$ 4,109,889	\$ 2,599,555	\$ 4,145,149

Sheriff—Jail Division**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:

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

Goals/Objectives

Goal 1: Develop a more cost-effective, alternative plan to house juvenile inmates at a closer facility to reduce labor and transportation costs.

Goal 2: Expand the provision of medical services within the facility to meet the comprehensive needs of our inmates.

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

Goal 4: 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 statutes.

Performance Indicators

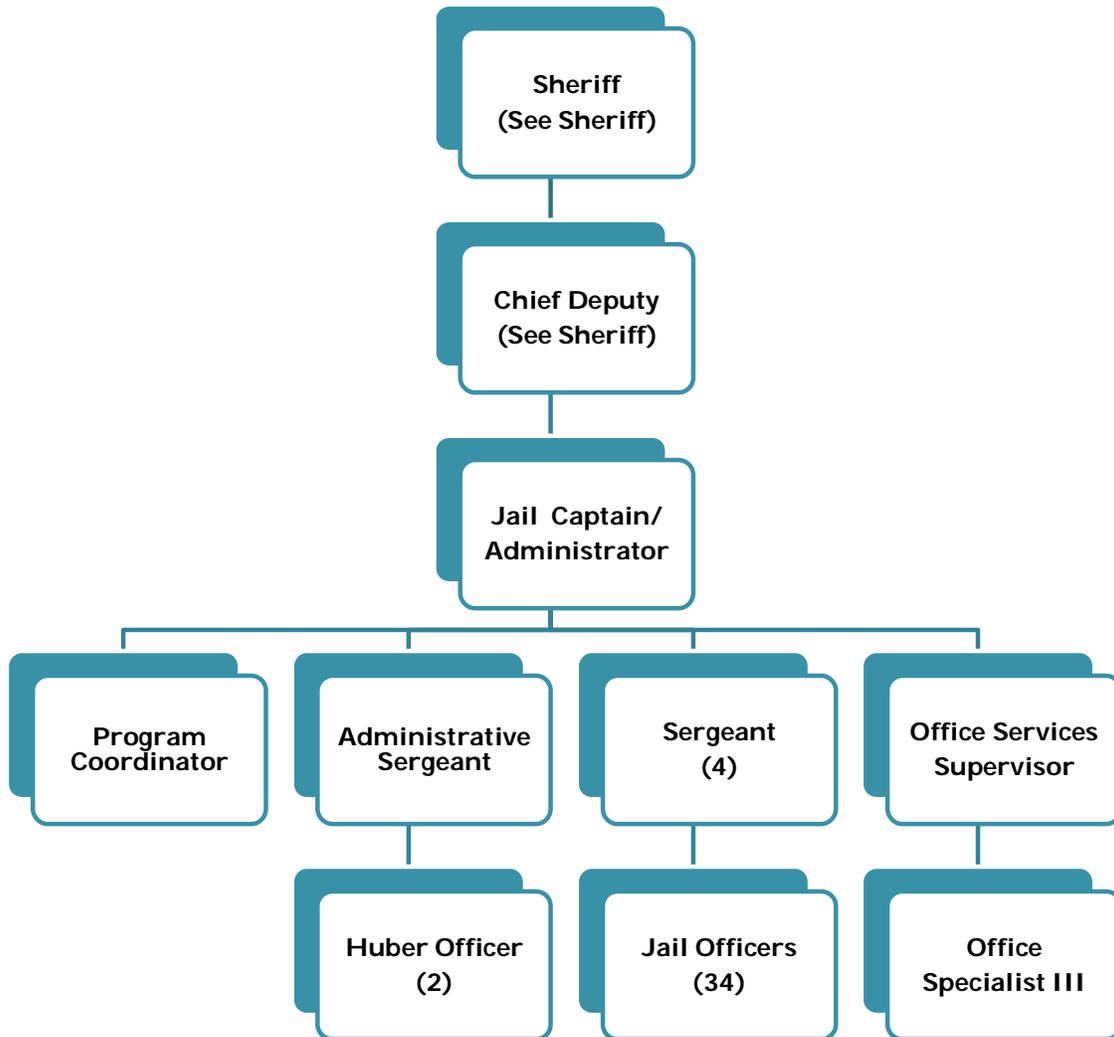
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
Adult Admissions:	2,752	3,539	3,146	3,123	1,748
Average Daily Population:	144	171	177	172	168

**through 7/31/15*

Additional Comments

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

Sheriff—Jail Division



Full Time Equivalents

Position	2016			2015		
	FTE	FT	PT	FTE	FT	PT
Jail Captain/Administrator	1.00	1.00		1.00	1.00	
Admin Sergeant	1.00	1.00		1.00	1.00	
Sergeant	4.00	4.00		4.00	4.00	
Program Coordinator	1.00	1.00		1.00	1.00	
Huber/Electronic Monitoring Coordinator	2.00	2.00		2.00	2.00	
Jail Officers	34.00	34.00		34.00	34.00	
Office Services Supervisor*	1.00	1.00		1.00	0.00	
Office Specialist III	1.00	1.00		1.00	1.00	
Totals	45.00	45.00	0.00	45.00	44.00	0.00

*Reporting responsibility was transferred from Finance to Sheriff - Jail Division in 2015

BUDGET SUMMARY BY OBJECT

Sheriff - Jail Division

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 96,263	\$ 68,000	\$ 7,863	\$ 78,000
Fines Forfeits & Penalties	52,311	55,000	35,356	53,000
Public Charges For Services	322,248	359,600	196,631	349,600
Intergovt. Charges For Services	765,924	971,000	469,176	796,000
Miscellaneous Revenues	9	1,000	190	1,000
Revenues	1,236,755	1,454,600	709,217	1,277,600
Expenditures				
Personnel Services	3,643,069	3,688,108	2,418,899	3,702,882
Contractual Services	877,196	901,220	646,195	978,500
Supplies & Expense	194,906	204,485	112,236	193,485
Fixed Charges	28,825	30,000	21,188	30,000
Grants & Contributions	-	-	-	-
Department Allocation	470,237	435,000	296,270	452,000
Expenditures	5,214,234	5,258,813	3,494,788	5,356,867
Net Cost From Operations	3,977,479	3,804,213	2,785,570	4,079,267
Capital Outlay	-	20,000	-	20,000
Net Cost With Capital Outlay	\$ 3,977,479	\$ 3,824,213	\$ 2,785,570	\$ 4,099,267

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Public Safety				
Jail Administration	\$ 1,935,638	\$ 1,909,480	\$ 1,319,398	\$ 2,006,118
Jail Assessment	43,694	35,000	39,928	33,000
Jail Operations Juvenile	50,750	50,000	30,800	50,000
Jail Food Preparation	375,337	382,000	213,573	362,000
Jail Operations	2,808,814	2,882,333	1,891,089	2,905,749
Public Safety	\$ 5,214,234	\$ 5,258,813	\$ 3,494,788	\$ 5,356,867

Finance

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:** To provide training and support services to users of the upgraded financial system to promote accurate entry and reporting of financial data and information.
- Goal 3:** Successful integration of Finance and Information Services into one department
- Goal 4:** To promote succession planning by cross-training and documenting major duties, processes and systems.

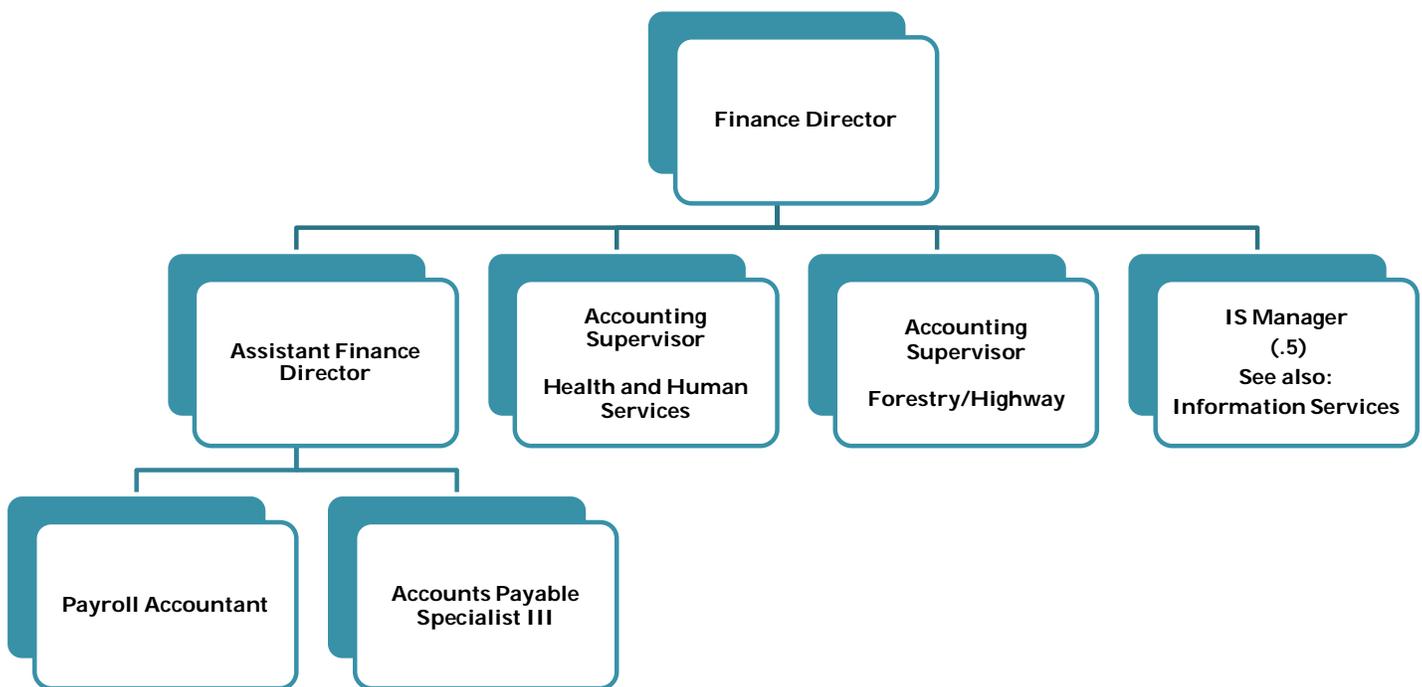
Performance Indicators

<u>Accounting System</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</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	7,675	6,240	5,649	6,305	5,000
Electronic Payments (Direct Deposit)	1,706	2,609	3,156	2,904	3,500
<u>Payroll System</u>					
Number of Employees	367	369	360	368	370
Payroll Paper Checks per year	8,503	436	234	160	210
Payroll Auto Deposits per year		7,756	7,922	7,963	8,330

**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 2015 for accounting services.



Full Time Equivalents

<u>Position</u>	2016			2015		
	FTE	FT	PT	FTE	FT	PT
Finance Director	1.00	1.00		1.00	1.00	
Assistant Finance Director*	0.50	1.00		0.20	1.00	
Information Services Manager / Project Coordinator**	0.50	1.00		0.50	0.00	
Accounting Supervisor***	0.00	1.00		0.00	0.00	
Accounting Supervisor****	0.00	1.00		0.00	1.00	
Accounting Supervisor*****	0.00	0.00		0.50	1.00	
Office Services Supervisor*****	0.00	0.00		0.00	1.00	
Payroll Accountant	1.00	1.00		0.00	0.00	
Payroll Coordinator	0.00	0.00		1.00	1.00	
Account Specialist III	1.00	1.00		1.00	1.00	
Totals	4.00	7.00	0.00	4.20	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

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Taxes	\$ 120	\$ -	\$ 80	\$ -
Public Charges For Services	630	-	-	-
Intergovt. Charges For Services	208,026	201,265	141,684	251,696
Miscellaneous Revenues	267	-	-	-
Revenues	209,043	201,265	141,764	251,696
Expenditures				
Personnel Services	498,222	489,078	354,038	536,913
Contractual Services	62,744	67,110	60,301	67,110
Supplies & Expense	15,581	30,977	8,049	29,287
Fixed Charges	2,442	2,500	1,783	2,500
Grants & Contributions	-	-	-	-
Department Allocation	20,271	18,600	10,000	19,000
Expenditures	599,258	608,265	434,171	654,810
Net Cost From Operations	\$ 390,215	\$ 407,000	\$ 292,408	\$ 403,114

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
Payroll Services	55,077	56,222	48,516	79,531
Accounts Payable Services	69,803	73,370	42,162	71,400
Finance Administration	418,318	413,673	289,633	438,879
Audit & Accounting Services	56,060	65,000	53,860	65,000
General Government	\$ 599,258	\$ 608,265	\$ 434,171	\$ 654,810

Introduction

The Recycling budget is divided into three parts. 1) The County Recycling portion is only appropriated to Towns and Villages. It covers the recycling expenses for the entire County except the City of Superior. 2) The City portion of the budget that is used to pay for the work done by the Recycling office for the City and pays part of the Coordinator's salary. 3) The third area of the budget 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:** Work with Waste Management to determine if there are any changes we can make to our recycling program to save money or become more efficient.
- Goal 2:** Develop a handbook for Recycling Coordinator.
- Goal 3:** Survey Site Attendants to determine training or assistance needs.
- Goal 4:** Attend at least one Town Association Meeting.
- Goal 5:** Attend at least two Town Meetings.

Recycling

**Solid Waste
/Recycling
Coordinator**

Full Time Equivalents

<u>Position</u>	2016			2015		
	FTE	FT	PT	FTE	FT	PT
Recycling Coordinator	0.50		1.00	0.50		1.00
Totals	0.50	0.00	1.00	0.50	0.00	1.00

BUDGET SUMMARY BY OBJECT

Recycling

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 73,111	\$ 83,200	\$ 55,896	\$ 71,459
Public Charges For Services	83,864	95,000	57,509	85,500
Miscellaneous Revenues	-	4,340	-	2,470
Revenues	156,975	182,540	113,405	159,429
Expenditures				
Personnel Services	32,591	32,829	21,422	34,125
Contractual Services	231,566	223,260	146,498	212,221
Supplies & Expense	13,531	24,415	5,724	10,328
Fixed Charges	1,066	1,066	811	1,000
Department Allocation	1,722	1,900	900	1,900
Expenditures	280,476	283,470	175,356	259,574
Net Cost From Operations	\$ 123,501	\$ 100,930	\$ 61,950	\$ 100,145

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Public Works				
Recycling/Solid Waste Management	246,603	235,005	151,419	218,098
Count Me Green	38	4,340	77	2,470
Recycling/City of Superior	17,211	27,300	13,029	27,300
Solid/Household Hazardous Waste	16,624	16,825	10,831	11,706
Public Works	\$ 280,476	\$ 283,470	\$ 175,356	\$ 259,574

Veterans Service Office

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
Number of Douglas County Veterans	4,057	4,448	4,385	4,311	4,285
<u>Federal</u>					
Medical	\$ 9,459,000	\$ 9,092,000	\$ 10,768,000	\$ 10,751,000	\$ 10,930,000
Compensation & Pensions	\$ 15,486,000	\$ 13,559,000	\$ 14,283,000	\$ 16,872,000	\$ 19,643,000
Vocational/Rehabilitation/Education	\$ 1,550,000	\$ 1,382,000	\$ 1,863,000	\$ 1,946,000	\$ 2,113,000
Insurance & Indemnities	\$ 268,000	\$ 116,000	\$ 297,000	\$ 214,000	\$ 251,000
<u>State</u>					
Personal Loan Program	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Education: WI GI Bill	\$ 1,236,730	\$ 1,300,000	N/A	\$ 1,555,000	\$ 1,551,000
Subsistence/Health Care/ANV Grants	\$ 500	\$ 500	\$ 1,698	\$ 1,000	\$ 500
Wisconsin Property Tax Rebate	\$ 209,955	\$ 220,000	N/A	\$ 317,841	\$ 390,391

* Estimated.

- ▶ Increase in Veterans served and customer satisfaction through improvements in service delivery, outreach efforts, procedures, and interfaces.
- ▶ Enhanced partnerships with Federal, State, private sector, academic affiliates, Veterans service organizations, and non-profit organizations.
- ▶ Evolved technological capabilities to meet emerging customer service /empowerment expectations of both the employee and the customer.
- ▶ Leveraged partnerships with local agencies to address homelessness in a much timelier manner reducing the time for placement from 90 days to 30 days.

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>	2016			2015		
	FTE	FT	PT	FTE	FT	PT
Veterans Service Officer	1.00	1.00		1.00	1.00	
Veterans Service Assistant	1.00	1.00		1.00	1.00	
Totals	2.00	2.00	0.00	2.00	2.00	0.00

Veterans Service Office

DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Veterans Service Office

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 23,513	\$ 19,700	\$ 19,759	\$ 19,700
Public Charges For Services	22,298	30,000	12,659	30,000
Miscellaneous Revenues	8,529	-	1,620	-
Revenues	54,340	49,700	34,037	49,700
Expenditures				
Personnel Services	131,650	129,972	97,320	137,916
Contractual Services	21,243	25,280	17,705	25,280
Supplies & Expense	53,449	33,805	22,513	33,805
Fixed Charges	1,537	1,750	1,332	1,750
Grants & Contributions	6,737	1,220	2,313	1,220
Department Allocation	10,427	4,545	2,500	4,545
Expenditures	225,042	196,572	143,683	204,516
Net Cost From Operations	170,702	146,872	109,646	154,816
Capital Outlay	-	5,000	-	5,000
Net Cost With Capital Outlay	\$ 170,702	\$ 151,872	\$ 109,646	\$ 159,816

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Health and Human Services				
Veterans-Service Office	\$ 211,582	\$ 193,447	\$ 140,086	\$ 201,391
Veterans-Soldier Relief	11,624	1,000	2,313	1,000
Veterans-Care of Graves	1,617	1,905	1,283	1,905
Veterans-Burial of Indigents	220	220	-	220
Health and Human Services	\$ 225,042	\$ 196,572	\$ 143,683	\$ 204,516



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/Objectives

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.

Extension

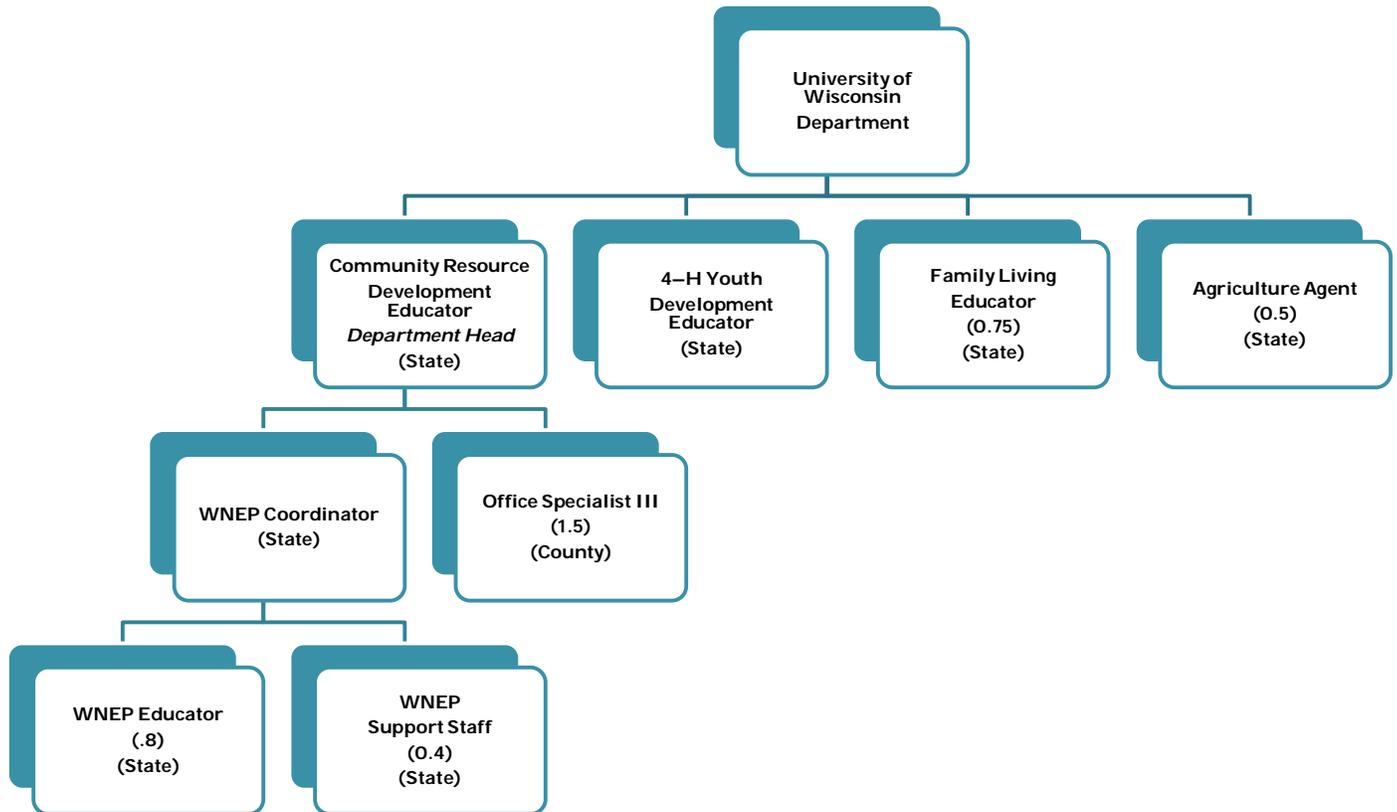
**Performance Indicators**

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
4-H Community Clubs					
Number of 4-H club members	455	417	407	427	450
Number of certified 4-H club volunteers	82	88	92	95	95
Number of youth contacts	1,740	2,511	2,204	2,200	2,300
Number of adult contacts	865	871	889	900	900
Number of youth development volunteers	107	118	113	120	120
Agriculture and Horticulture Program					
Number of farm visits	40	40	40	65	40
Number of individuals attending county seminars	500	450	440	400	400
Agriculture and Horticulture contacts	350	400	544	600	700
Community Resource Development					
Strategic plans facilitation	27	30	12	10	12
Community leaders trained	342	350	300	325	300
Citizens and Public Officials contacted	2,100	2,200	1,700	1,800	1,800
Family Living Program					
Number family education contacts	2,000	2,100	900	1,400	1,400
Number of nutrition education contacts	6,400	6,000	5,442	5,508	5,850
- Number of Adult Contacts			545	265	605
- Number of Youth Contacts			4,897	5,243	5,245
Home and Community Education Association	75	75	75	70	70
Strategic Plans Facilitation	5	3	5	2	2
Number of volunteers	80	80	95	90	75

* 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. The Educators positions are contracted with the State with Douglas County contributing 40% and the State of Wisconsin 60% of the total cost. 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

Position	2016			2015		
	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.

Position	2016			2015		
	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

Extension

BUDGET SUMMARY BY OBJECT
Extension Office

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 3,388	\$ 5,000	\$ 10,000	\$ 5,000
Public Charges For Services	3,237	6,141	3,232	3,900
Intergovt. Charges For Services	-	-	-	-
Miscellaneous Revenues	1,560	-	927	400
Revenues	8,184	11,141	14,159	9,300
Expenditures				
Personnel Services	45,642	71,883	31,591	67,137
Contractual Services	114,937	97,638	101,127	101,412
Supplies & Expense	19,666	28,291	9,245	28,850
Fixed Charges	778	996	593	950
Grants & Contributions	-	-	-	-
Department Allocation	3,932	4,400	2,000	4,400
Expenditures	184,955	203,208	144,556	202,749
Net Cost From Operations	\$ 176,770	\$ 192,067	\$ 130,397	\$ 193,449

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Culture, Recreation & Education				
Extension Administration	\$ 84,365	\$ 92,795	\$ 53,993	\$ 88,287
Family Living Educator	36,486	24,160	15,553	22,764
Nutrition Education Program	126	-	100	-
Resource Development Educator	14,455	34,750	31,841	39,122
4-H Youth Development Educator	36,613	36,834	28,400	35,137
4-H Faculty Assistant	87	-	50	-
Culture, Recreation & Education	172,133	188,539	129,937	185,310
Conservation and Development				
Agricultural Agent	12,784	14,669	14,619	17,439
Conservation and Development	12,784	14,669	14,619	17,439
TOTAL	\$ 184,917	\$ 203,208	\$ 144,556	\$ 202,749

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 an 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: Coordinate planning and response issues/activities, direct emergency management training programs and exercises with all county governmental units. Serve as liaison with County Emergency Response Associations.

Goal 3: Identify safety training needs/provide safety trainings countywide to minimize accidents and injuries and enhance the overall safety culture of Douglas County.

Goal 4: Convert Material Safety Data Sheets (MSDS) for chemicals in the workplace to the compliant Global Harmonized System Safety Data Sheets (SDS).

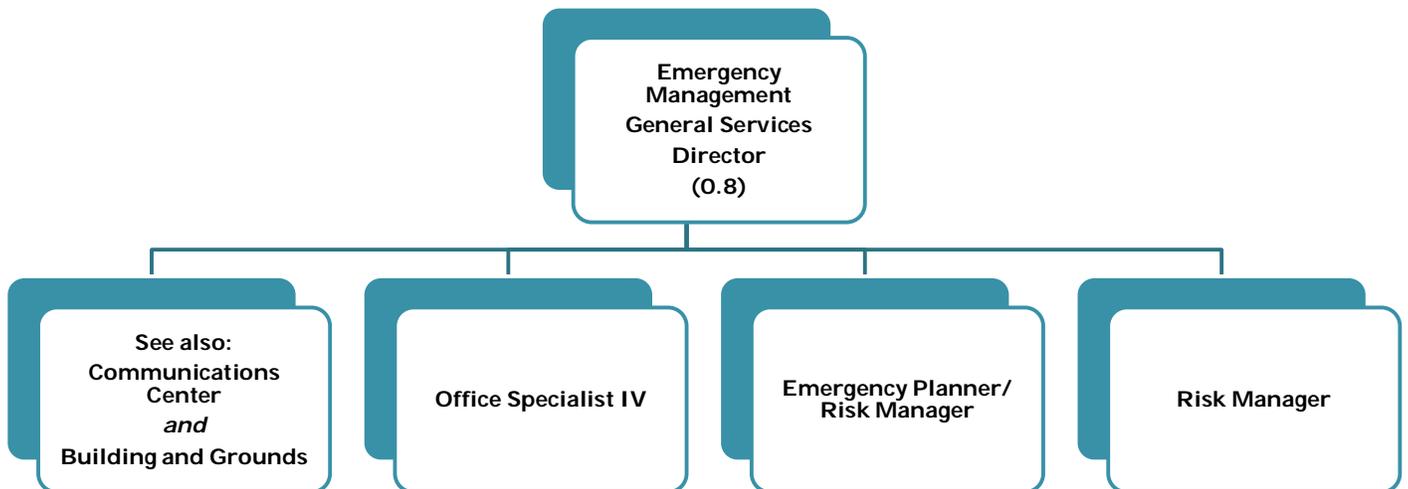
Additional Comments

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.

Emergency Management

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.



Full Time Equivalents

<u>Position</u>	2016			2015		
	FTE	FT	PT	FTE	FT	PT
Em. Mgmt. General Services Director*	0.80	1.00		0.80	1.00	
Emergency Planner Risk Manager	1.00	1.00		1.00	1.00	
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

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

Emergency Management

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 137,854	\$ 97,023	\$ 69,472	\$ 71,735
Intergovt. Charges For Services	16,959	26,000	-	26,000
Miscellaneous Revenues	78,469	92,434	62,079	76,500
Revenues	233,281	215,457	131,550	174,235
Expenditures				
Personnel Services	222,936	289,443	159,930	290,506
Contractual Services	175,618	148,155	490,370	147,755
Supplies & Expense	100,667	114,004	14,839	75,748
Fixed Charges	14,179	19,060	13,413	21,922
Grants & Contributions	14,063	15,000	13,119	15,000
Department Allocation	10,512	9,870	5,100	11,379
Expenditures	537,974	595,532	696,770	562,310
Net Cost From Operations	304,693	380,075	565,220	388,075
Capital Outlay	45,445	358,000	-	20,000
Net Cost With Capital Outlay	\$ 350,138	\$ 738,075	\$ 565,220	\$ 408,075

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Public Safety				
Risk Management	\$ 22,612	\$ 92,335	\$ 25,009	\$ 87,670
Communications Support	101,200	133,084	20,738	122,110
Traffic Safety Commission	-	3,150	-	3,150
Emer. Mgmt.-Fire Protection	12,651	13,500	9,138	13,500
First Responder Subsidy	18,000	18,000	17,000	18,000
Emergency Mgmt. Administration	261,014	257,632	139,215	239,085
Civil Air Patrol	5,000	5,000	5,000	5,000
SLIGP Implementaion Program	18,588	-	12,033	-
2013 HS Mutual Aid Radio Grant	-	-	122,712	-
2014 HS Mutual Aid Radio Grant	-	-	280,680	-
NW Regional Interoperability	27,970	-	18,461	-
Public Safety	467,034	522,701	649,986	488,515
Public Works				
SARA Hazardous Material	61,877	62,831	38,666	63,795
SARA Hazmat Equipment Grant	9,063	10,000	8,119	10,000
Public Works	70,940	72,831	46,785	73,795
TOTAL	\$ 537,974	\$ 595,532	\$ 696,770	\$ 562,310

Communications Center

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 2016 for the Communication Center.

- Goal 1:** Research affordability and sustainability of switching Spillman Software to a virtual server.
- Goal 2:** Maintain staffing levels that meet the needs of the center based on call volume and of ficer generated calls.
- Goal 3:** Increase staff to include a Lead Dispatch position.
- Goal 4:** Increase EMD-Q staff to two (2) to create consistent feedback for dispatchers.

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
911 Land Line	17,057	9,039	16,696	15,246	17,000
911 Cell Line	26,399	28,581	30,031	27,998	31,000
Admin	46,021	41,856	34,678	36,334	36,000
Abandoned	2,565	2,430	2,620	1,140	1,200
Calls for Service	39,301	32,075	35,148	33,080	35,000

**Estimated.*



Full Time Equivalents

<u>Position</u>	2016			2015		
	FTE	FT	PT	FTE	FT	PT
Communication Center Supervisor	1.00	1.00		1.00	1.00	
Dispatchers	12.00	12.00		12.00	12.00	
Totals	13.00	13.00	0.00	13.00	13.00	0.00

Communications Center

DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Communications Center

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	18,118	10,000	95	10,000
Revenues	18,118	10,000	95	10,000
Expenditures				
Personnel Services	817,320	855,410	494,565	843,254
Contractual Services	108,751	112,200	25,644	112,200
Supplies & Expense	27,225	33,437	6,154	33,437
Fixed Charges	4,857	5,500	3,772	5,700
Grants & Contributions	-	-	-	-
Department Allocation	33,200	31,450	18,906	32,000
Expenditures	991,353	1,037,997	549,041	1,026,591
Net Cost From Operations	973,234	1,027,997	548,946	1,016,591
Capital Outlay	4,438	-	-	-
Net Cost With Capital Outlay	\$ 977,672	\$ 1,027,997	\$ 548,946	\$ 1,016,591

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Public Safety				
Communication Center	\$ 991,353	\$ 1,037,997	\$ 549,041	\$ 1,026,591

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>	<u>2016**</u>
Investigations	199	206	231	110	225
Cremations	208	217	214	123	225
Autopsies	18	22	20	13	25

* Through 07/31/2015.

** 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

**Medical
Examiner
(0.59)**

Full Time Equivalents

<u>Position</u>	2016			2015		
	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**

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Public Charges For Services	\$ 29,315	\$ 28,050	\$ 16,710	\$ 28,050
Miscellaneous Revenues	40	-	-	-
Revenues	29,355	28,050	16,710	28,050
Expenditures				
Personnel Services	35,374	33,607	24,318	35,222
Contractual Services	71,510	71,500	52,196	71,500
Supplies & Expense	14,551	19,120	9,026	19,120
Fixed Charges	1,134	1,320	1,020	1,320
Grants & Contributions	-	1,000	-	1,000
Department Allocation	1,799	1,250	1,000	1,250
Expenditures	124,368	127,797	87,560	129,412
Net Cost From Operations	95,013	99,747	70,850	101,362
Capital Outlay	-	4,500	-	4,500
Net Cost With Capital Outlay	\$ 95,013	\$ 104,247	\$ 70,850	\$ 105,862

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
Medical Examiner	\$ 124,368	\$ 127,797	\$ 87,560	\$ 129,412

Buildings & Grounds**Introduction**

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

Mission

Buildings and Grounds 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: Determine costs to repair/resurface/restripe main Government Center parking lot.

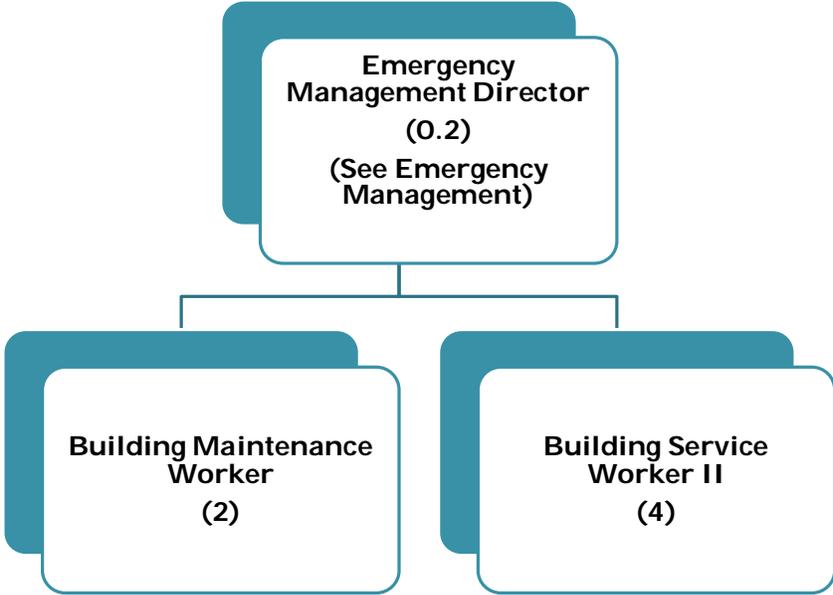
Goal 2: Continue to cross train staff on each other's jobs and enhance safety knowledge for related matters.

Goal 3: Repair damage to rock landscaping/edging, landscape shrubs/trees, and sodded areas surrounding the Government Center and Courthouse.

Goal 4: Improve documentation and recordkeeping for completed work, routine maintenance and repairs.

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>	2016			2015		
	FTE	FT	PT	FTE	FT	PT
EM General Services Supervisor*	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.

Buildings & Grounds

DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Buildings and Grounds

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovt. Charges For Services	\$ 7,502	\$ -	\$ 13	\$ 5,000
Miscellaneous Revenues	320,496	310,119	169,591	306,600
Revenues	327,997	310,119	169,604	311,600
Expenditures				
Personnel Services	372,179	375,087	246,856	382,243
Contractual Services	811,765	758,500	483,604	760,500
Supplies & Expense	30,774	67,849	36,890	61,130
Fixed Charges	57,361	61,500	49,930	62,000
Department Allocation	(690,592)	(676,228)	(465,666)	(675,941)
Expenditures	581,487	586,708	351,614	589,932
Net Cost From Operations	\$ 253,489	\$ 276,589	\$ 182,011	\$ 278,332

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
Building-Courthouse	\$ 363,313	\$ 413,837	\$ 221,958	\$ 406,460
Building-Government Center	218,174	172,871	129,657	183,472
General Government	\$ 581,487	\$ 586,708	\$ 351,614	\$ 589,932

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 are 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 and Juvenile)
- Alcohol Commitments (both Adult and Juvenile)
- Drug Commitments (both Adult and Juvenile)
- Juvenile case types, including:
 - Children in Need of Protection or Services (CHIPS), child abuse and neglect cases
 - Juvenile In Need of Protection or Services (JIPS), 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
 - Trusts
 - Special Administration
 - Summary Assignment/Summary Settlement
 - Ancillary Proceedings
- Wills for Safekeeping (Wills are sealed until the maker passes away)
- Will Filed – No Probate

Goals/Objectives

- 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 and 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.

Probate

Performance Indicators

Cases	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Adoptions	5	10	2	10	10
Guardianships	407	340	309	325	351
Temporary Guardianship	2	-	-	10	3
Protective Placements	111	113	90	58	80
Conservatorship	1	-	-	-	-
Protective Services	12	13	17	15	14
Protective Placement on Existing Guardianship	4	7	37	38	10
Probate Matters-(New Filings)	52	98	94	94	86
Trusts (statutes do not require review eff. April 2014)	23	23	25	25	-
Wills Filed	-	-	-	10	5
Open Probate Matters	116	127	86	105	90
Mental Commitments	15	32	45	47	36
Juvenile Cases					
Delinquency new filings	69	81	90	89	96
Delinquencies	86	87	119	136	158
CHIPS (Child in need of protection or services)	16	28	26	51	48
CHIPS (Guardianship)	-	-	-	2	16
TPR (Termination of parental rights)	11	15	18	16	27
Minor Guardianships	-	-	63	65	53
	930	973	1,021	1,096	1,083



Full Time Equivalents

<u>Position</u>	2016			2015		
	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**

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 34,581	\$ 34,000	\$ 19,878	\$ 35,000
Public Charges For Services	25,737	20,000	23,766	22,000
Revenues	60,318	54,000	43,644	57,000
Expenditures				
Personnel Services	106,569	105,033	69,980	106,859
Contractual Services	40,210	41,200	26,437	41,200
Supplies & Expense	5,722	7,000	4,922	8,650
Fixed Charges	614	750	480	750
Department Allocation	2,992	3,150	1,500	3,150
Expenditures	156,108	157,133	103,319	160,609
Net Cost From Operations	\$ 95,790	\$ 103,133	\$ 59,675	\$ 103,609

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
Probate & Juvenile Clerk	\$ 156,108	\$ 157,133	\$ 103,319	\$ 160,609

Surveyor**Mission**

The Surveyor oversees the County's re-monumentation of the public land survey system (PLSS), and reviews plats and surveys filed by Registered Land Surveyors for conformance with Chapter 236 of the Wisconsin Statutes and the Douglas County Subdivision Ordinance. The Surveyor also is responsible for filing and indexing all public land survey records and maps of surveys.

Goals/Objectives

The Surveyor provides accurate surveys and provides timely information to the County Board and all County departments needing land-surveying assistance. The Surveyor also is responsible for carrying out the duties prescribed by Wisconsin Statutes Section 59.45 and performing re-monumentation of the public land survey system (PLSS).

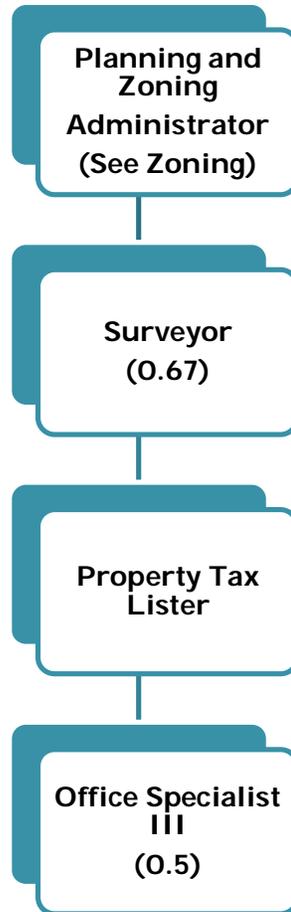
Surveyor Responsibilities

The Douglas County Surveyor is responsible for:

- Performing all duties required by Wisconsin Statutes Section 59.45, which includes perpetuation of corners that are in danger of being removed because of road construction or re-building
- Conducting field work as necessary to verify survey monuments, to make determinations in circumstances where there are conflicting survey records, and to assess future surveying needs within the County
- Assisting the general public regarding questions or problems concerning surveying and land boundaries
- Performing records search, field search, and re-establishment of a section or quarter-section corner when informed by public that reference and/or corner monument has been disturbed or destroyed
- Filing and indexing all public land survey records and maps of surveys
- Assisting private surveyors in records search, corner verifications, and methods and procedures for recovery or re-establishment of corners of the original government survey
- Reviewing certified surveys, preliminary and final county plats, and preliminary and final State plats to assure compliance with the Douglas County Land Subdivision Ordinance and to make recommendations to the County Zoning Administrator and the Planning and Zoning Committee

Additional Comments

The County Surveyor is also the County Land Information Officer. The Surveyor supervises the Land Records Department. Personnel costs are partially reimbursed through Land Records modernization fees. The Surveyor is on a vehicle replacement program.



Full Time Equivalents

<u>Position</u>	2016			2015		
	FTE	FT	PT	FTE	FT	PT
Surveyor*	0.67	1.00		0.67	1.00	
Property Tax Lister**	1.00	1.00		0.00	0.00	
Office Specialist III***	0.50	0.50		0.00	0.00	
Totals	2.17	2.50	0.00	0.67	1.00	0.00

* Surveyor also works 33% in the Land Records Fund.

** Property Tax Lister transferred to Surveyor from Treasurer

*** Office Specialist III works half time for Zoning

Surveyor

DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Surveyor

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Licenses & Permits	\$ 1,400	\$ 1,125	\$ 950	\$ 1,760
Public Charges For Services	351	375	165	300
Intergovt. Charges For Services	31,525	31,056	-	31,058
Other Financing Sources	48,219	47,951	-	47,951
Revenues	81,496	80,507	1,115	81,069
Expenditures				
Personnel Services	183,348	194,886	112,920	173,694
Contractual Services	43,873	20,070	13,607	20,070
Supplies & Expense	11,843	12,395	3,515	12,355
Fixed Charges	1,429	1,600	1,142	1,600
Department Allocation	6,213	4,951	3,050	5,800
Expenditures	246,706	233,902	134,234	213,519
Net Cost From Operations	165,210	153,395	133,119	132,450
Capital Outlay	28,201	36,000	-	6,000
Net Cost With Capital Outlay	\$ 193,411	\$ 189,395	\$ 133,119	138,450
Fund Balance Adjustment				(30,000)
Tax Levy				\$ 108,450

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
Surveyor	\$ 119,228	\$ 121,616	\$ 74,204	\$ 121,756
Assessment of Property	\$ 498	\$ 2,425	\$ 216	\$ 2,425
Tax Lister-Real Estate	\$ 97,147	\$ 109,861	\$ 53,214	\$ 89,338
Re-Monumentation	29,833	-	6,600	-
General Government	\$ 246,706	\$ 233,902	\$ 134,234	\$ 213,519



**Land Committee/
Development**

**DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Land Committee / Developmental**

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Public Charges For Services	16,550	4,500	8,467	2,000
Miscellaneous Revenues	567,431	215,095	215,809	190,184
Other Financing Sources	(17,500)	(17,500)	-	(17,500)
Revenues	566,481	202,095	224,276	174,684
Expenditures				
Personnel Services	47,801	-	23,905	38,500
Contractual Services	31,011	59,125	29,527	34,500
Supplies & Expense	44,964	16,100	5,550	23,700
Fixed Charges	104,244	63,100	51,871	64,100
Grants & Contributions	166,674	173,900	(231,383)	212,000
Department Allocation	1,425	2,925	611	2,000
Expenditures	396,119	315,150	(119,920)	374,800
Net Cost From Operations	\$ (170,362)	\$ 113,055	\$ (344,196)	200,116
Fund Balance Adjustment				(200,116)
Tax Levy				\$ -

**DOUGLAS COUNTY, WISCONSIN
OPERATING EXPENDITURES BY ACTIVITY
Land Committee/Developmental**

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
Property Management-Land	\$ 204,485	\$ 107,950	\$ (283,488)	\$ 131,800
General Government	204,485	107,950	(283,488)	131,800
Health and Human Services				
Humane Society of DC	5,200	5,200	-	-
Animal Shelter	-	40,000	90,000	40,000
Health and Human Services	5,200	45,200	90,000	40,000
Culture, Recreation & Education				
Douglas County Historical Society	10,000	8,000	8,000	10,000
Dragon Boats	2,000	2,000	2,000	2,000
Fairgrounds Surcharge	30,984	-	-	-
Head of the Lakes Fair Improvements	409	-	254	-
Head of the Lakes Fair	27,367	31,000	14,611	31,000
4-H Fair	20,000	20,000	-	20,000
Culture, Recreation & Education	90,759	61,000	24,865	63,000
Conservation and Development				
City-County Development Association	25,000	-	-	-
Economic Development - County	-	50,000	9,203	100,000
Convention & Visitor's Bureau	25,000	25,000	25,000	35,000
Better City Superior	5,000	5,000	5,000	-
Land Conservation Reserve	60	1,500	1,500	-
Housing Assessment	-	8,500	-	-
Special Projects	-	3,000	-	5,000
SBC	32,615	-	-	-
Lucius Wood Performing Arts	8,000	8,000	8,000	-
Conservation and Development	95,675	101,000	48,703	140,000
TOTAL	\$ 396,119	\$ 315,150	\$ (119,920)	\$ 374,800



BUDGET SUMMARY BY OBJECT Non-Departmental

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Taxes	\$ (46,984)	\$ 100,000	\$ 77,087	\$ 100,000
Intergovernmental Revenues	859,335	-	715,167	-
Miscellaneous Revenues	133,709	-	10	-
Other Financing Sources	438,770	(755,674)	(150,831)	(180,000)
Revenues	1,384,829	(655,674)	641,434	(80,000)
Expenditures				
Personnel Services	2,811	66,000	-	66,000
Contractual Services	1,072,585	-	1,018,108	-
Supplies & Expense	117	-	3,774	-
Fixed Charges	-	70,000	-	148,405
Grants & Contributions	433,216	414,496	522,765	558,309
Department Allocation	(542,924)	(588,490)	(425,202)	(699,910)
Expenditures	965,805	(37,994)	1,119,445	72,804
Net Cost From Operations	\$ (419,024)	\$ 617,680	\$ 478,011	\$ 152,804
Fund Balance Adjustment				
Tax Levy				

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
Non-Departmental/Contingency	\$ (276,783)	\$ (452,490)	\$ (24,484)	\$ (364,505)
Public Safety				
Fire Suppression Costs	-	-	-	-
Public Safety	-	-	-	-
Culture, Recreation & Education				
Northern Waters Library Service	39,526	40,317	40,317	40,317
Libraries	336,542	338,800	348,084	361,613
Culture, Recreation & Education	376,068	379,117	388,401	401,930
Conservation and Development				
CDBG-Germann Fire	-	-	-	-
CDBG-Funding	714,499	-	720,149	-
Regional Planning Commissions	35,379	35,379	35,379	35,379
CDBG-Parkland	116,642	-	-	-
Non-Departmental	866,520	35,379	755,528	35,379
TOTAL	\$ 965,805	\$ (37,994)	\$ 1,119,445	\$ 72,804

Direct Tax Levy Relief



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

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Taxes	\$ 5,148,543	\$ 4,512,223	\$ 3,561,255	\$ 5,071,098
Intergovernmental Revenues	2,227,273	2,216,181	354,055	2,216,181
Miscellaneous Revenues	111,689	100,000	91,753	100,000
Other Financing Sources	758,000	758,000	379,000	858,000
Revenues	\$ 8,245,505	\$ 7,586,404	\$ 4,386,063	\$ 8,245,279

Additional Comments

Sales tax revenue is projected to increase in 2016 over the prior year's budgeted amount.

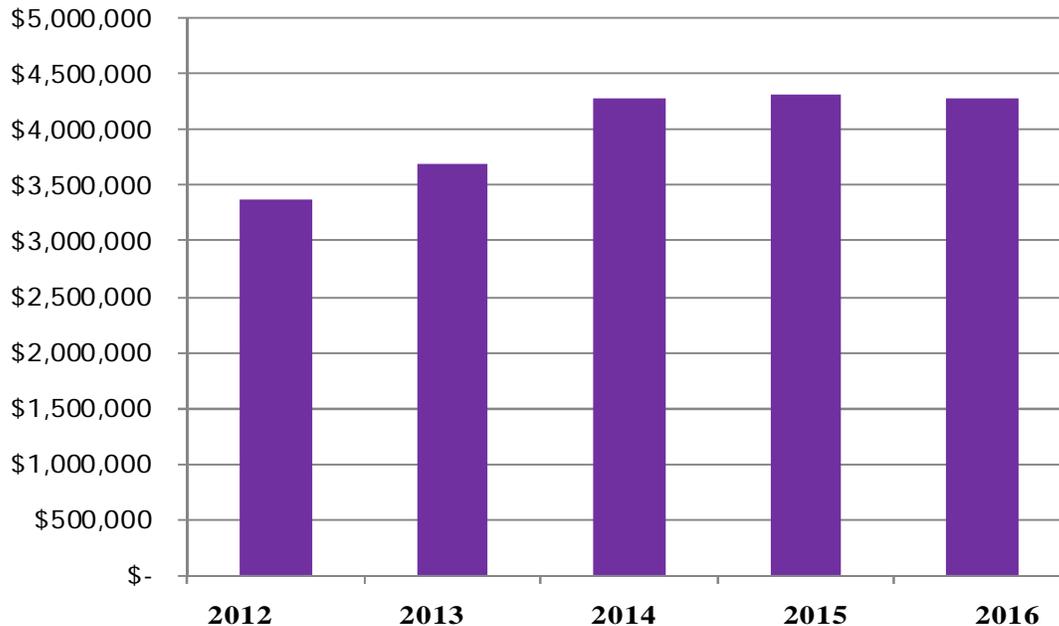
** see page 160 for County Sales Tax*

** see page 161 for State Shared Revenue*

Direct Tax Levy Relief

DOUGLAS COUNTY, WISCONSIN
COUNTY SALES TAX

	2012 Actual	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
January	\$ 308,494	\$ 308,512	\$ 337,200	\$ 387,084	\$ 357,175
February	225,557	244,423	274,668	365,661	357,175
March	198,437	230,005	295,065	234,264	357,175
April	255,913	336,410	277,190	332,956	357,175
May	375,798	243,684	356,049	375,025	357,175
June	229,887	328,750	294,317	455,328	357,175
July	334,989	359,500	428,611	383,532	357,175
August	307,549	294,131	439,679	372,416	357,175
September	298,048	364,644	364,972	338,061	357,175
October	335,410	381,606	434,793	360,480	357,175
November	245,310	263,963	357,168	360,480	357,174
December	260,683	337,199	426,738	360,480	357,174
Total	\$ 3,376,075	\$ 3,692,827	\$ 4,286,451	\$ 4,325,767	\$ 4,286,098

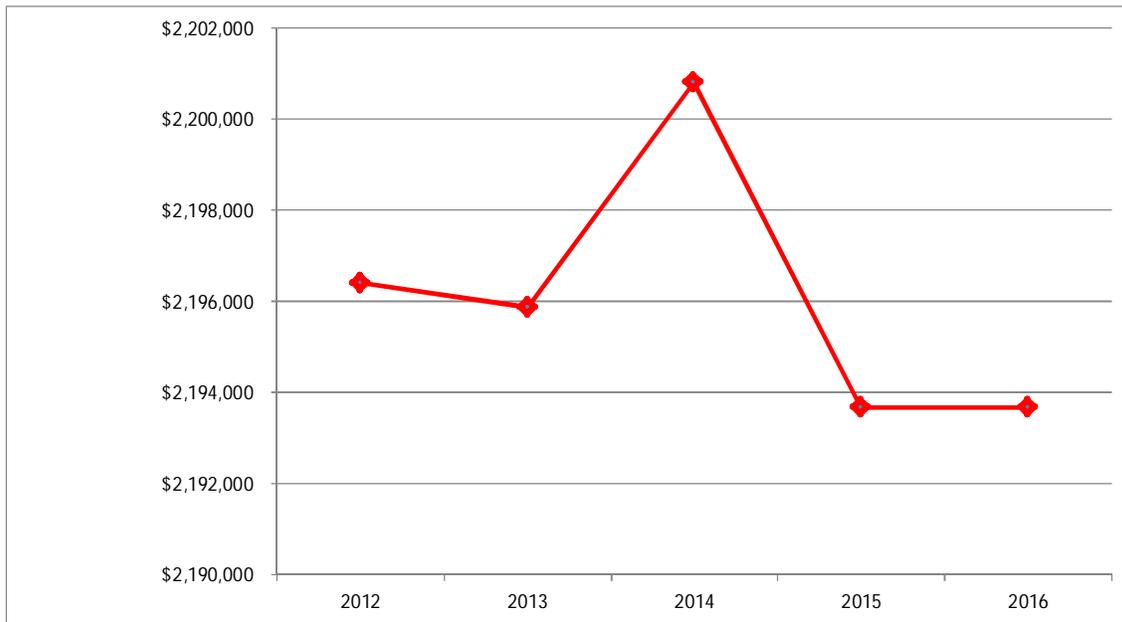


“County Sales Taxes” is the amount distributed to the county after deducting the retailer’s discount, which compensates retailers for collecting and timely remitting of the taxes, and the state administrative fee of 1.75%.

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.

DOUGLAS COUNTY, WISCONSIN
State Shared Revenue

Shared Revenues	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
PAYMENT					
July Distribution 15%	\$ 329,801	\$ 329,141	\$ 329,063	\$ 329,052	\$ 329,052
November Distribution 85%	1,866,602	1,866,725	1,871,739	1,864,629	1,864,629
	\$2,196,403	\$2,195,866	\$2,200,803	\$2,193,681	\$2,193,681
Increase (Decrease) in Amount	\$ (373,597)	\$ (537)	\$ 4,937	\$ (7,122)	\$ -
Percentage Increase (Decrease)	-14.54%	-0.02%	0.22%	-0.32%	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 Fund
Summary**

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.

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

Account Description	2013 Actual Amount	2014 Actual Amount	2015 Budget Amount	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 6,831,054	\$ 8,166,205	\$ 7,157,989	\$ 8,035,746
Licenses & Permits	149,920	143,400	141,000	145,162
Fines Forfeits & Penalties	52,289	44,931	60,000	60,000
Public Charges For Services	1,098,031	293,199	1,078,586	177,500
Intergovt. Charges For Services	977,105	883,471	827,000	821,000
Miscellaneous Revenues	107	566	-	-
Other Financing Sources	(693,000)	(582,612)	-	-
Revenues	8,415,505	8,949,161	9,264,575	9,239,408
Expenditures				
Personnel Services	4,914,408	5,331,832	5,296,809	5,271,291
Contractual Services	5,886,629	6,361,644	6,484,623	6,906,333
Supplies & Expense	219,454	238,856	248,634	269,485
Fixed Charges	551,587	618,109	719,815	781,284
Grants & Contributions	38,968	37,643	36,152	39,000
Department Allocation	301,260	318,828	344,923	334,500
Expenditures	11,912,306	12,906,912	13,130,956	13,601,893
Net Cost From Operations	3,496,801	3,957,751	3,866,381	4,362,485
Capital Outlay	-	31,306	-	-
Net Cost With Capital Outlay	3,496,801	3,989,056	3,866,381	4,362,485
Fund Balance Adjustment	151,357	(327,961)	(155,286)	(337,169)
Tax Levy	\$ 3,648,158	\$ 3,661,095	\$ 3,711,095	\$ 4,025,316

Health & Human Services

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 2016 for Health and Human Services that support the planning and goal setting for all program areas.

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

Goal 2: Raise community awareness of the purpose of health and human services by using a structured marketing plan, inclusive of evidence-based, expected outcomes.

Goal 3: 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 2016

- To provide community education and raise awareness about the ADRC. ADRC staff will participate in 10 outreach events.
- To increase the number of memory screens. ADRC staff will provide 12 memory screens and appropriate referrals for follow up services .

Unduplicated Consumers Served:	2011	2012	2013	2014	2015*
Aging and Disability Resource Center	1,730	1,347	1,494	1,253	1,400
Managed Long Term Care	45	66	64	67	90
Enrollment to IRIS	12	18	33	22	32
Relocation from Nursing Home	5	9	16	5	10

** Estimated through 07/31/15.*

Human Services

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

Children’s Long Term Support Waiver

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.

Family Support Program

The Family Support 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 2016

To provide services to 30 children through the Children’s Long Term Support Program.

Average monthly number of cases receiving ongoing services:	2013	2014	2015*
Children’s Long Term Support / Family Support	23	24	28

**Estimated through 07/31/15 .*

DIVISION: Adult Protection / Elder at Risk

SERVICE DESCRIPTION:

Douglas County Department of Health and Human Services is the Lead Elder Adult/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 OBJECTIVES:

Targets: Year 2015

- In 2016, 100% of all adult protection cases will be reviewed and responded to within 24 business hours.
- 95% of cases warranting guardianship will have a friend or family member assigned as guardian.

Unduplicated Consumers Served:	2011	2012	2013	2014	2015*
Elder Adult/Adult at Risk Investigation Referrals	98	157	203	205	110

** Estimated through 07/31/15.*

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 2016

- 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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
Food Share Recipients	3,717	3,730	7,432	7,059	6,731
Medical Assistance Program**	10,092	9,848	9,449	9,060	9,258
Child Care Assistance - Number of Families	411	340	340	308	341
WHEAP/LIHEAP - Total Households Paid***	2,758	2,410	2,432	2,363	2,110

(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).

(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 06/30/15.

** Unduplicated case count.

*** WHEAP runs on a fiscal year beginning 10/01/14 to 05/15/15.

Human Services**DIVISION: Youth and Family Services Unit****SERVICE DESCRIPTION:**

The Youth and Family Services Unit (YFS) supports 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 four adolescents eligible and participating in the Independent Living Skills program in 2013 and six in 2014*.

Child Care Certification

State law requires counties to certify providers and school-aged programs that receive public funding if the provider/program is not licensed by the Department of Children and Families or operated by a public school district. Certification is voluntary for providers who are not mandated by law to be licensed. Child care entities that are certified are also regulated by the county.

PERFORMANCE OUTCOMES:**Targets: Year 2015**

- Fewer than 8.6% of children and juveniles discharged from out-of-home care will re-enter within a one year period (Federal Standard).
- 90% 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, 76.2% 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:

<u>Juvenile Court Services:</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
Delinquency and Court Intake	204	172	309	391	171
Average Monthly Number of cases receiving ongoing services:	2011	2012	2013	2014	2015*
Child Protection (Families)	31	33	35	47	62
Juvenile Justice (Clients)	70	71	97	102	95

* Through 07/31/15.

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 2015

- 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.

<u>Clients Served:</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
Screened - No evaluation recommended	2	2	6	2	3
Screened - Evaluation recommended	2	0	0	0	1
Evaluated - Not eligible	9	11	21	3	5
Evaluated - Eligible	44	40	56	44	27
Referred - Parent did not respond, declined, or family moved before evaluation was completed.	24	21	29	20	16

* Estimated through 07/31/15.

Human Services

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 Foster Care and Kinship Care Programs. These programs recruit, train, license and monitor the Foster Care and Kinship Care providers.

PERFORMANCE OUTCOMES:

Targets: Year 2016

- 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.
- 90% of active Foster Care parents will complete the required Foundation Training within the two year required time frame.

Referrals to Intake and Assessment and Families Served:

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
CPS Initial Assessments	269	249	353	312	212
Offer of Services	136	142	118	79	71
Screen Outs	510	541	467	590	291
Foster Care Providers:					
Licensed Foster Care Providers	23	20	14	11	11
Level One Licensed Relative Providers	3	8	3	4	6
Kinship Cases:					
Court-Ordered Kinship Cases		11	11	17	13
Voluntary Kinship Cases Open	61	55	67	72	66
Child Care Providers:			20	25	24

**Estimated through 07/31/15.*

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 2015

- 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 recommendations.

Unduplicated Clients Served in all AODA Program Areas:

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
AODA Program	962	836	837	874	426

** Estimated through 06/30/15.*

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 2016

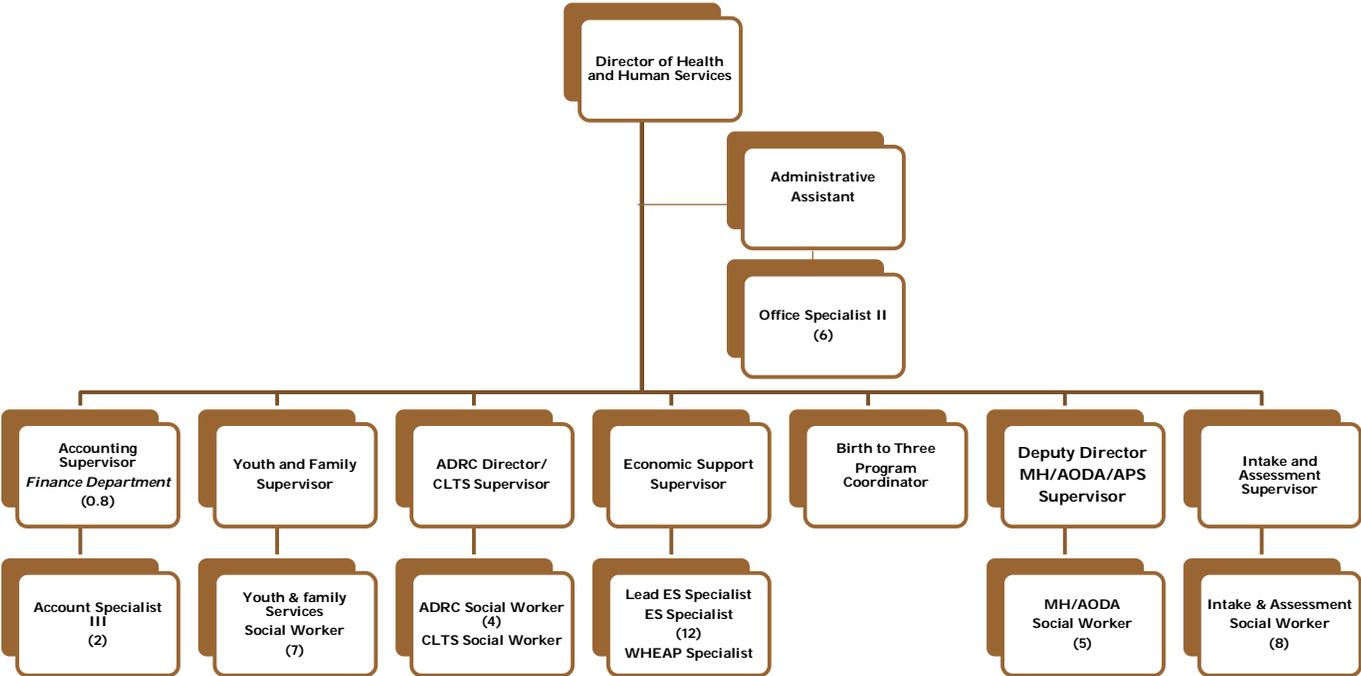
- Individuals meeting Ch. 51 commitment status will be assisted through the use of voluntary services rather than court ordered services 80% of the time. The individual's participation in programming and accessing natural reports will be supported through assertive case management.
- Goals on case management service plans will be successfully completed 75% of the time.
- 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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
Mental Health Programs	623	581	567	525	371

** Estimated through 06/30/15.*

Human Services



Full Time Equivalents

Position	2016			2015		
	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			0.60		
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	
Administrative Assistant	1.00	1.00		1.00	1.00	
Economic Support Supervisor	1.00	1.00		1.00	1.00	
Lead Economic Support Specialist	1.00	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		4.00	4.00	
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		3.00	3.00	
Office Specialist II	6.00	6.00		6.00	6.00	
Totals	55.80	55.00	0.00	55.60	55.00	0.00

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

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

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 6,762,803	\$ 5,841,940	\$ 3,705,420	\$ 6,717,286
Fines Forfeits & Penalties	44,931	60,000	26,931	60,000
Public Charges For Services	271,850	1,060,286	631,088	161,000
Intergovt. Charges For Services	830,164	824,000	486,222	817,000
Miscellaneous Revenues	566	-	194	-
Other Financing Sources	(500,000)	-	-	-
Revenues	7,410,315	7,786,226	4,849,855	7,755,286
Expenditures				
Personnel Services	3,806,150	3,832,188	2,514,970	3,931,072
Contractual Services	5,660,300	5,781,526	3,508,562	6,211,591
Supplies & Expense	166,338	171,192	101,499	200,835
Fixed Charges	384,895	479,015	321,788	525,288
Grants & Contributions	12,643	11,152	7,496	14,000
Department Allocation	242,259	233,573	128,609	242,500
Expenditures	10,272,584	10,508,646	6,582,923	11,125,286
Net Cost From Operations	2,862,269	2,722,420	1,733,068	3,370,000
Capital Outlay	26,231	-	-	-
Net Cost With Capital Outlay	2,888,500	2,722,420	1,733,068	3,370,000
Fund Balance Adjustment	(366,080)	(150,000)	839,352	(335,000)
Tax Levy	\$ 2,522,420	\$ 2,572,420	\$ 2,572,420	\$ 3,035,000

Human Services

OPERATING EXPENDITURES BY ACTIVITY
Human Services

Activity Description	2014 Actual Amount	2015 Budget Amount	2015 8 Month Actual	2016 Budget Amount
Aging Disability Resource Center (ADRC)				
ADRC I&A DBS	\$ 115,946	\$ 147,415	\$ 65,607	\$ 159,814
ADRC Other DBS	4,764	5,150	6,571	7,098
ADRC MA I&A	1,514	5,381	963	4,421
ADRC FUNCTIONAL SCREEN	21,647	44,151	22,015	41,281
ADRC NON-MA ACTIVITIES	10,173	17,163	6,579	15,844
ADRC GENERAL ADMINISTRATION	163,250	332,468	101,222	227,508
Nursing Home Reallocation	352	2,715	-	6,073
Alzheimer's Family Care Support	31,063	18,000	11,583	16,200
LTC Payroll Clearing	105,421	75,030	90,966	5,781
Aging Disability Resource Center (ADRC)	454,130	647,473	305,506	484,020
Health & Human Services Administration				
Adm Payroll Clearing	12,076	(27,359)	16,359	11
Space Cost Clearing	5,387	-	6,388	(27)
Administration Staff Time	41,947	24,501	131	(5,117)
Health & Human Services Administration	59,410	(2,858)	22,879	(5,133)
Adult Protective Services				
Supportive Home Care	11,075	15,083	7,180	15,023
Adult Protective Services	94,985	62,783	49,713	122,992
Elder Abuse Direct Services	15,638	20,248	5,865	20,248
Adult Protective Services	121,698	98,114	62,759	158,263
Community Options Program (COP)				
COP ADMINISTRATION	20,696	13,144	502	23,895
Community Options Program	-	93,856	51,847	105,602
Community Options Program (COP)	20,696	107,000	52,348	129,497
Child Protection (Intake & Assessment)				
Alternative Response	90	-	-	-
Sub Care CCI/GH/FC	672,803	550,000	354,460	592,000
Youth Independent Living II	196	13,750	54	13,300
Child Protection Administration	721,286	887,289	506,648	721,358
Specialized Transport	-	2,000	-	2,000
Respite Care	9,619	12,500	1,024	4,000
S.S. Payroll Clearing	248	92,767	-	49,057
Social Service Aide	18,533	40,000	32,669	40,000
Child Welfare/Non-Reimb.	-	3,000	538	3,000
Child Protection (Intake & Assessment)	1,422,775	1,601,306	895,393	1,424,715
Child Care Services				
Child Care Fraud	95	5,775	-	408
Child Care Administration	106,255	91,038	40,263	24,911
Child Care Eligibility	23,997	79,055	12,532	74,583
Child Care Services	130,347	175,868	52,796	99,902
Economic Support/Income Maintenance Programs				
LIHEAP Gen Operations-833	32,581	92,406	26,207	36,090
LIHEAP Public Benefits	21,185	54,929	8,769	36,496
LIHEAP Crisis Grants-830	31,914	6,797	16,936	9,145
LIHEAP Outreach-834	38,044	4,533	552	1,472
PPACA Call Center	47,134	11,341	20,319	16,199
IM Call Change Center	85,732	18,141	36,771	6,626
IM Available Allocation	-	365,553	-	303,007
IM FS/MA DIRECT COSTS	950,798	800,136	670,468	842,007
Affordable Care Act IM Consortium	167,049	43,589	60,287	48,571
Gen Relief Final Adj-925	250	1,000	-	1,000
Economic Support/Income Maintenance Programs	1,374,686	1,398,425	840,307	1,300,613
Developmental Disabilities (DD)				
DD General Services & Admin (non-CIP)	22,247	27,189	991	104,350
Family Support	41,640	57,066	13,488	56,205
Developmental Disabilities (DD)	63,887	84,255	14,479	160,555

OPERATING EXPENDITURES BY ACTIVITY Human Services

Activity Description	2014 Actual Amount	2015 Budget Amount	2015 8 Month Actual	2016 Budget Amount
Non-Youth Aid Services				
Fingerprint Background Checks	\$ 628	\$ 1,367	\$ 50	\$ 1,367
RCC 8% Administration	12,663	-	7,964	-
Genl Admin(Non-YA)Alternate Care	160,346	104,846	147,866	362,885
CST Initiative	23,210	59,000	42,169	75,000
Kinship Assessment	18,085	21,817	7,818	18,679
Kinship Benefits	193,909	200,000	112,437	200,000
Non-YA Court Ordered Kinship	53,098	30,000	50,002	75,000
Subsidized Guardianship	17,399	-	13,241	20,000
Prevent Child Abuse (IV-E)	103,361	75,000	69,160	104,000
Brighter Futures Initiative	69,743	89,500	41,496	-
Safe and Stable Families	43,679	43,000	21,927	43,000
CST Collaborative	971	-	-	-
CAP Bld-Erly & Int Intv	52,105	10,000	34,680	54,000
Non-Youth Aid Services	749,198	634,530	548,810	953,931
Social Service Programs				
L-T Care Administration	651,169	651,169	217,056	651,169
S.S. Indirect Admin	(634)	95,962	30	51,471
Social Service Programs	650,535	747,131	217,086	702,640
Wisconsin Works Programs (W2)				
Suppl Funds W2 Contingency	8,084	-	-	-
Wisconsin Works Programs (W2)	8,084	-	-	-
Youth Aids Contract (YA)				
Youth Services Administration	-	227,683	-	53,021
YA State Charges	109,224	263,000	197,120	216,000
YA-AODA	23,146	32,000	5,928	32,000
YA Alternative Care Non AODA	585,810	600,000	243,881	625,000
Corrective Thinking	10,000	10,000	6,667	10,000
Youth Aids Commission	615,073	436,624	464,229	828,427
Youth Aids Admin Foster Care	7,405	12,701	1,685	10,298
Youth Aids Contract (YA)	1,350,659	1,582,008	919,509	1,774,746
Alcohol & Other Drug Abuse (AODA)				
AODA General Admin	184,800	294,489	158,527	275,506
Intoxicated Driver	25,880	40,000	9,291	40,000
IDP Assessments	13,771	45,223	12,653	47,214
AODA Block Grants	110,750	110,750	32,150	110,750
Urban/Rural Women's AODA	-	-	-	-
Alcohol & Other Drug Abuse (AODA)	335,201	490,462	212,621	473,470
Developmental Disabilities (DD)				
Birth-3 Grant	191,892	192,233	119,064	195,529
CIP Administration	131,476	13,386	40,820	25,046
CLTS DD Local Match	184,902	234,000	88,450	234,000
CLTS Waiver-MH	-	8,600	-	-
CLTS Waiver	140,167	21,000	31,131	29,000
Developmental Disabilities (DD)	648,437	469,219	279,464	483,575
Mental Health (MH)				
Mental Health Genl Administration	2,429,288	2,216,964	1,848,615	2,699,803
MH/AODA Home Cost Center	237,930	13,749	171,670	39,689
IMD-Regular Relocation	87,852	120,000	52,507	120,000
MH Block Grants	25,572	25,000	14,490	25,000
IMD-OBRA Relocations	102,200	100,000	71,685	100,000
Mental Health (MH)	2,882,842	2,475,713	2,158,966	2,984,492
Human Services	\$ 10,272,584	\$ 10,508,646	\$ 6,582,923	\$ 11,125,286

Health**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; case management 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 2016****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, 2016.
- Provide anticipatory guidance, health assessments/screening and health care counseling for eligible pregnant women, new mothers, babies and children, responding to referrals and requests for services within 5 business days, or sooner as indicated.

Communicable Diseases (Adults and Children):

- To investigate and control communicable disease within agency mandated time lines 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 64% of children residing in Douglas completing the vaccine series as recommended by the American Academy of Pediatrics by their second birthday.

Childhood Lead:

- 100% of children with capillary blood lead level of 5mcg/dl or higher receive an offer of educational information and/or intervention as needed.

Prevention:

- Implement two evidence based strategies to change community policies and norms related to alcohol use, physical activity and nutrition in collaboration with community health improvement plan (CHIP) sub-committee. – December, 2016
- Complete a community health assessment (CHA).- December, 2016

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, 2016

Public Health Preparedness:

- Continue with Public Health Emergency Planning (PHEP) with local and regional partners (July 1, 2015 – June 30, 2016)
- 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 2016
- Participate in an exercise among appropriate healthcare coalition partners (as defined locally) that is Homeland Security Exercise and Evaluation Program (HSEEP) compliant. Post the After Action Report to the Partner Communication and Alerting (PCA) Portal. After Action Report resulting from a real event may be used in lieu of an exercise. - June 2016
- Participation in a mid-year discussion with Preparedness Program staff regarding progress to close Capabilities gaps, needs, and sharing of best practices. (WALHDAB or one on one) – February 2016
- As feasible, participate in Preparedness meetings, expert panels, and workgroups. – June 2016
- Maintain three to five emergency contacts via the PCA Portal. – quarterly.
- Participate in regional health care coalitions. - June 2016
- Participate in the health care coalition regional training on the Disaster Tiers Framework- June 2016

- Ensure appropriate staff is trained in the appropriate use of Personal Protective Equipment (PPE), the National Incident Management System (NIMS), and the Incident Command System (ICS) as soon as trainings are available after hire.
- Complete a local or regional fatality management plan. - December 2015
- Complete a family assistance center plan. - December 2015
- Identify WEAVR administrator- September 2015
- Update Hazard Vulnerability Assessment- June 2016
- Participate in Wi-Trac training - June 2016

Unduplicated Clients Served in Selected Program Areas:

*Public Health information through 07-31-15.

Programs	2010 Total	2011 Total	2012 Total	2013 Total	2014 YTD	2015* YTD
Immunizations:						
# of Children Served	953	177	111	137	73	13
# of immunizations (general)	452	295	252	218	171	26
# Child. Seasonal flu shots	169	101	22	74	29	1
# HINI Children shots	775	N/A	N/A	N/A	N/A	N/A
# of Adults Served	2471	566	82	52	60	8
#of immunizations (general)	1428	597	87	64	67	13
# Adult seasonal flu shots	791	417	6	1	11	0
# HINI Adult shots	1205	N/A	N/A	N/A	N/A	N/A
# HINI (Adults & Children)	1980	N/A	N/A	N/A	N/A	N/A
Referrals Out # of Children	27	12	12	18	35	2
Case Management # of Children	19	22	12	23	31	20
CYSHCN # of Encounters	54	52	25	22	8	2
Birth to 3 Referrals: Month	70	87	74	111	74	60
Admissions: YTD	61	44	32	50	54	30
Monthly Active:	41	49	39	42	43	41
# Health Check Screenings/cancels	2-Jun	N/A	N/A	N/A	N/A	N/A
# ASQ Actual / Annual Goal ***	87/50	53	52	15	19	9
# ASQ-SE Actual / Annual Goal ***	73/50	44	43	15	11	7
Prenatal Care Coord. Client Refs	98	117	116	73	85	38
Prenatal Care Coord. Client Admit	73	67	48	27	35	15
Prenatal Care Coord. Contact	350	443	302	79	125	72
EIDP – Early Ident. And Detect.						
Reproductive Education Clients	300/500	N/A	N/A	N/A	N/A	N/A
Pregnancy Tests	7	7	7	5	1	0
Express Enrollment Assistance	4	1	2	0	0	0
High Risk New Born Referrals	149	132	180	208	290	150
High Risk New Born Admits	107	97	116	100	72	39
High Risk New Born Visits/TCs	357	276	240	224	176	101
Children’s Elevated Blood Lead Levels (<8mcg/dL - 10mcg/dL) **	5	5	6	16	11	1
Children with Blood Lead Poisoning (>10mcg/dL) YTD	2	4	1	2	3	0
Blood Level Draws	60 (WNL)	19	18 (WNL)	1	N/A	N/A
YTD # Court Ordered Urine Drug Tests (for illegal substances)	22	47	61	69	38	39
% of test = + this mo.	75 % (2)	17%(1/6)	30%(3/10)	38%(3/8)	55% (21/38)	38% (15/39)
% of test = + YTD	44%(11//25)	34%(16/47)	31%(19/61)	39%(27/69)	10	2 ****
# WI Well Woman New Enrollees	26	31	42	26	25	4
# WI Well Woman Re-Enrollees	109	92	75	67	1	0
# Women With Cancer Diagnosis	4	1	8	2	35	6
Total Number Women Served	135	123	117	93	73	13

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

*** Note in 2013 EBL levels changed 5 mcg/dL - 10 mcg/dL.

Health

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.

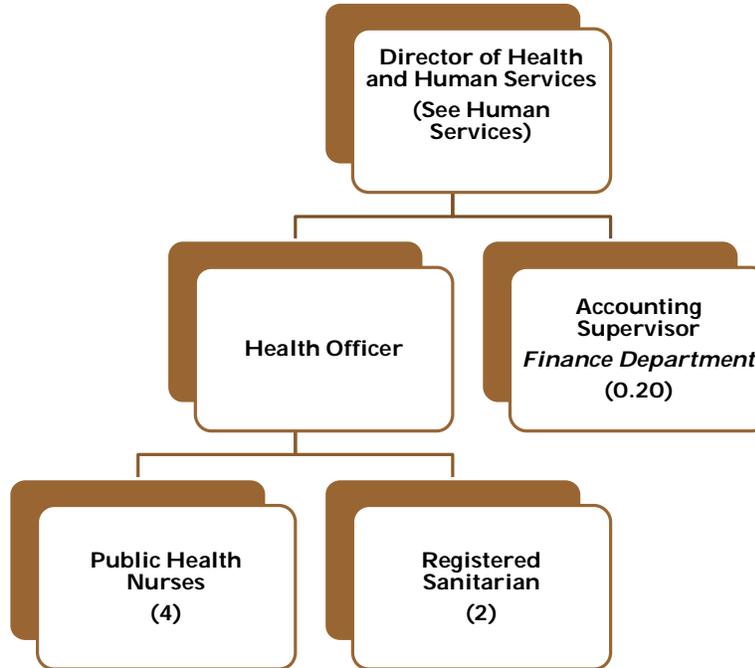
PERFORMANCE OUTCOMES:

Targets: Year 2016

- 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 , 2016.
- Inspect 20% of all drinking water systems (36 sanitary surveys). Each system will receive an inspection within five years of the previous inspection.

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
Regulated Facility Inspections	667	569	617	580	284
Public Health Nuisance Abatement	135	127	264	223	122
Water and Milk Analysis	1,853	1,863	1,664	1,684	853
Home Lead Hazard Inspections	4	8	2	4	1
Housing Inspections	30	30	43	42	32
Community Education Presentation	8	7	6	4	4
Education Attendees	87	1,000	750	590	650

*Estimated through 07/31/15.



Full Time Equivalents

<u>Position</u>	2016			2015		
	FTE	FT	PT	FTE	FT	PT
Health Officer	1.00	1.00		1.00	1.00	
Nurses-RNs/PHN	4.00	4.00		4.00	4.00	
Registered Sanitarian II	2.00	2.00		2.00	2.00	
Accountant (Finance Department)*	0.20			0.20		
Totals	7.20	7.00	0.00	7.20	7.00	0.00

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

Health

DOUGLAS COUNTY, WISCONSIN
BUDGET SUMMARY BY OBJECT
Health

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 116,272	\$ 99,870	\$ 83,361	\$ 91,336
Licenses & Permits	143,400	141,000	134,064	145,162
Public Charges For Services	9,594	6,800	5,498	5,000
Intergovt. Charges For Services	51,944	3,000	21,646	4,000
Other Financing Sources	(82,612)	-	-	-
Revenues	238,598	250,670	244,568	245,498
Expenditures				
Personnel Services	627,175	611,185	372,406	485,700
Contractual Services	71,394	62,360	55,238	57,760
Supplies & Expense	42,914	47,592	20,639	38,300
Fixed Charges	108,108	127,200	84,225	132,396
Grants & Contributions	25,000	25,000	25,000	25,000
Department Allocation	52,548	84,350	36,706	65,000
Expenditures	927,139	957,687	594,213	804,156
Net Cost From Operations	688,541	707,017	349,645	558,658
Fund Balance Adjustment	18,476	-	357,372	-
Tax Levy	\$ 707,017	\$ 707,017	\$ 707,017	\$ 558,658

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Budget Amount	2015 8 Month Actual	2016 Budget Amount
Health				
Home Care	\$ 82,453	\$ 62,054	\$ 64,051	\$ 118,139
Public Nursing	568,333	461,760	361,386	520,658
Environmental Health	199,238	127,498	129,597	82,734
Administrative Services	14,473	244,158	2,997	5,000
Laboratory	-	-	-	-
Bioterrorism	62,642	62,217	36,183	77,625
Health	\$ 927,139	\$ 957,687	\$ 594,213	\$ 804,156

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/Objectives

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 has 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 2014 Federal fiscal year, our current child support collection rate was 75.05% and our arrears collection rate was 70.64%. 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. In prior years, the standards were 80%, or a higher percentage than was collected in the previous year and the Douglas County Child Support always met that standard until 2013, when we dropped by .01% in current child support collections and by 2.08% in arrears collections. However, the current child support collection rate as of June 30, 2015 is 77.59%, up 2.54% from the end of the 2014 Federal fiscal year and the arrears collection rate is up 1.66% from one year ago. These are substantial increases, which reflect both the hard work of our staff and evidence that our plans to increase collections are working. Our collections have increased substantially since 2005, and we continue to work towards increasing these percentages. Our plan to increase these percentages continues to center on the modification of child support orders for payors whose child support obligations are no longer in line with their ability to pay, including incarcerated payors, increasing income withholding by 20% of a payor'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 2014 totaled \$7,118,838.49, up \$31,450.01 from the previous year. 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.

Child Support

Performance Indicators

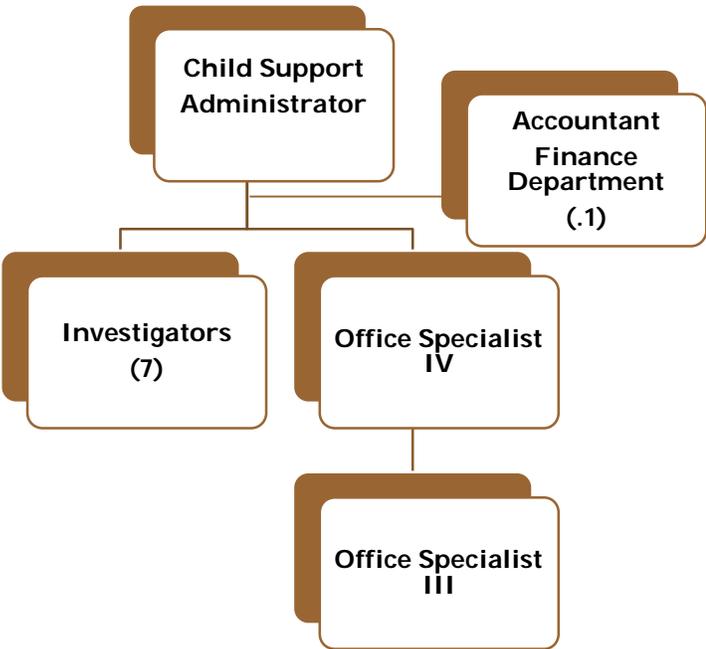
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
Total Current Collections	74.06%	75.01%	75.00%	75.05%	77.59%
Cases with Arrears	72.87%	74.72%	72.64%	70.64%	73.00%
					<i>*Estimated.</i>

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

2007	2008	2009	2010
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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>	2016			2015		
	FTE	FT	PT	FTE	FT	PT
Child Support Administrator	1.00	1.00		1.00	1.00	
Accountant (Finance Department)*	0.10			0.10		
Office Specialist IV	1.00	1.00		1.00	1.00	
Office Specialist III	1.00	1.00		1.00	1.00	
Investigators	7.00	7.00		7.00	7.00	
Totals	<u>10.10</u>	<u>10.00</u>	<u>0.00</u>	<u>10.10</u>	<u>10.00</u>	<u>0.00</u>

* Accountant from Finance works 10% of the time for Child Support.

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

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 889,611	\$ 816,000	\$ 444,641	\$ 830,700
Public Charges For Services	11,755	11,500	7,842	11,500
Intergovt. Charges For Services	1,363	-	63	-
Other Financing Sources	-	-	-	-
Revenues	902,729	827,500	452,819	842,200
Expenditures				
Personnel Services	898,507	853,436	541,658	854,519
Contractual Services	28,867	37,000	20,833	37,000
Supplies & Expense	29,604	29,850	15,731	30,350
Fixed Charges	125,106	113,600	85,016	123,600
Department Allocation	24,021	27,000	13,000	27,000
Expenditures	1,106,106	1,060,886	676,238	1,072,469
Net Cost From Operations	203,377	233,386	223,419	230,269
Fund Balance Adjustment	24,723	(5,286)	4,681	(2,169)
Tax Levy	\$ 228,100	\$ 228,100	\$ 228,100	\$ 228,100

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Health and Human Services				
Child Support Administration	\$ 921,740	\$ 722,804	\$ 555,733	\$ 721,997
Child Support Admin/Mixed	103,393	109,304	68,991	107,920
Child Support Admin/Shared	80,973	228,778	51,515	242,552
Health and Human Services	\$ 1,106,106	\$ 1,060,886	\$ 676,238	\$ 1,072,469

**Aging Resources/
Senior Connections**

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.

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Perfor-</u> <u>mance Indi-</u> <u>cators</u>
Transportation Services	14,862	12,814	9,942	9,348	8,956	
Home-delivered meals	48,777	51,122	41,592	38,375	34,660	
Congregate Meals	25,026	24,369	20,919	16,677	14,489	
Elder Benefit Specialist Services	197	191	129	279	223	

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.

**Aging Resources/
Senior Connections**

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

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 397,519	\$ 400,179	\$ 246,500	\$ 396,424
Expenditures				
Contractual Services	601,083	603,737	503,691	599,982
Net Cost From Operations	203,564	203,558	257,191	203,558
Fund Balance Adjustment	(6)	-	(53,633)	-
Tax Levy	\$ 203,558	\$ 203,558	\$ 203,558	\$ 203,558

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Health and Human Services				
Title III B Supportive Serv	\$ 84,497	\$ 83,978	\$ 72,917	\$ 84,080
C-I Congregate Nutrition	183,086	183,086	153,065	183,000
C-II Home Delivered Meals	82,259	90,372	82,807	90,450
Title III-D Prevention	3,529	3,529	2,647	3,529
Information & Assistance	9,644	9,644	9,644	9,644
Family Caregiver Support E	25,674	25,674	21,130	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	21,161	28,215
USDA Grant (Title III C-1/2)	36,628	36,359	27,269	32,608
State Transportation Grant	138,578	133,907	106,010	133,907
Commission on Aging	1,251	1,251	1,251	1,251
Amnicon Senior Center	-	-	-	-
Health and Human Services	\$ 601,083	\$ 603,737	\$ 503,691	\$ 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 \$2.5 million bond issue is anticipated for 2016 for road construction projects. The corresponding bond payments will be reflected in debt service starting in 2017.



Debt Services

DOUGLAS COUNTY, WISCONSIN

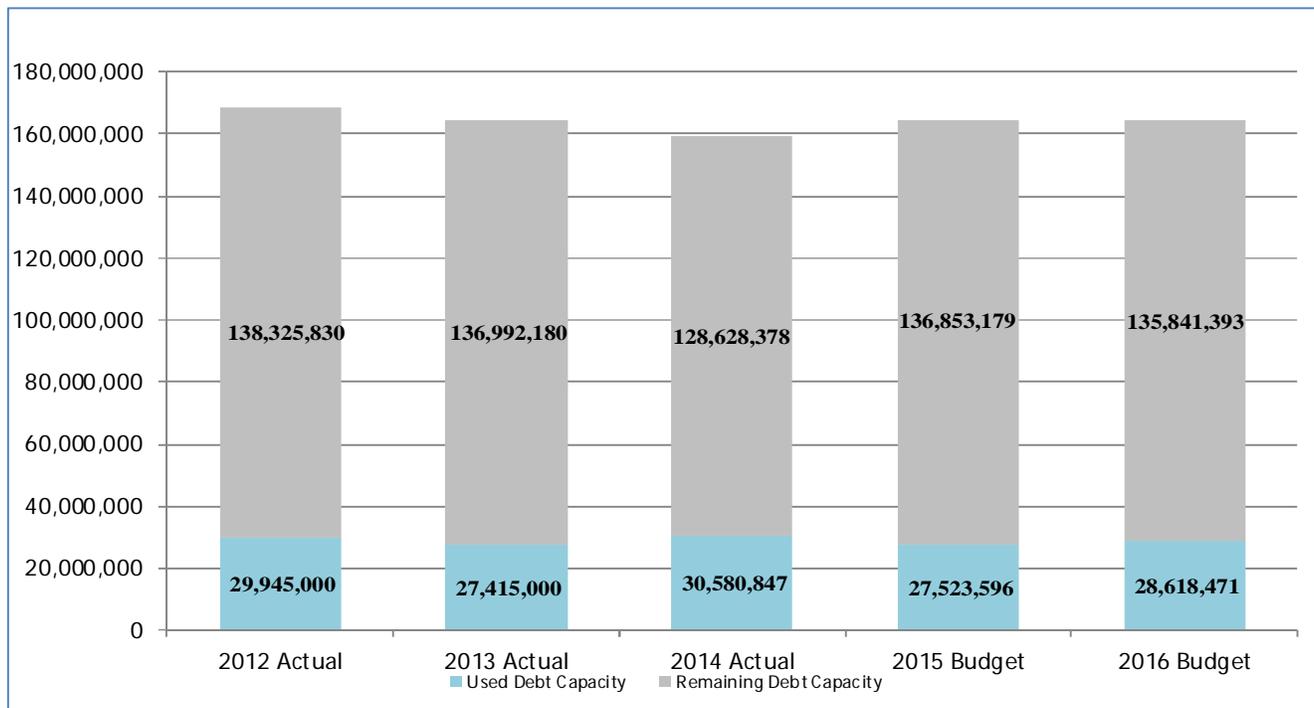
COMPUTATION OF LEGAL DEBT LIMIT

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	\$ 3,289,155,000
Debt Limit - five percent of equalized value	164,457,750
Amount of debt applicable to debt limit:	
General obligation debt	\$ 28,618,471
Less: Amount available for repayment of general obligation bonds	<u>28,847</u>
Total debt applicable to limitation*	<u>28,589,624</u>
Legal Debt Margin	<u><u>\$ 135,868,126</u></u>
Percent Unused Borrowing Capacity	<u><u>82.62%</u></u>

Douglas County Legal Debt Limit



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

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovt. Charges For Services	\$ 243,115	\$ 243,114	\$ 243,115	\$ 243,114
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Revenues	243,115	243,114	243,115	243,114
Expenditures				
Debt Service	3,989,463	4,107,056	4,107,057	4,214,552
Net Cost From Operations	3,746,348	3,863,942	3,863,942	3,971,438
Fund Balance Adjustment	(124,999)	-	0	-
Tax Levy	\$ 3,621,349	\$ 3,863,942	\$ 3,863,942	\$ 3,971,438

OPERATING EXPENDITURES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Debt Service				
Debt Service Interest	\$ 1,196,557	\$ 1,051,919	\$ 1,051,919	\$ 1,276,353
Debt Service Principal	2,792,905	3,055,137	3,055,137	2,938,199
Debt Service	\$ 3,989,463	\$ 4,107,056	\$ 4,107,057	\$ 4,214,552

Debt Services

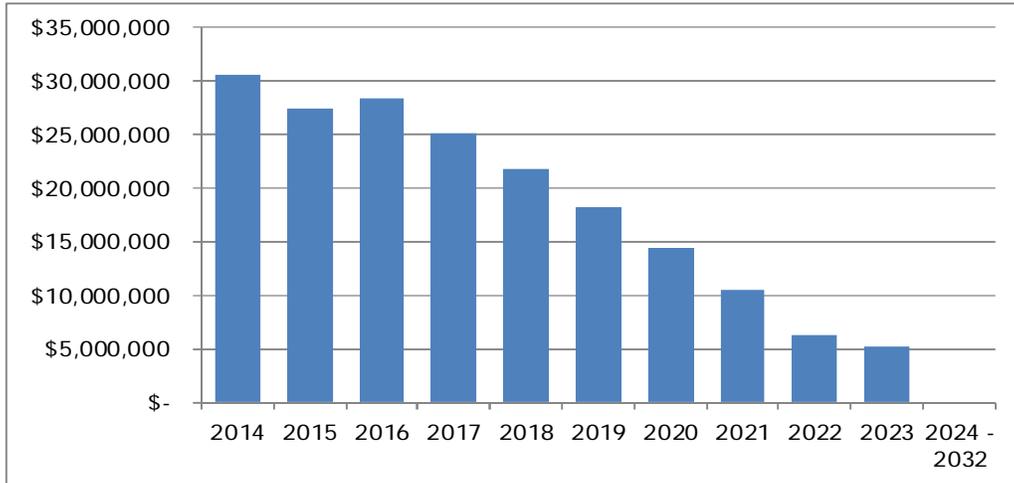
**DOUGLAS COUNTY, WISCONSIN
DEBT SERVICE FUND
CURRENT SUMMARY REPORT**

YEAR	PAYMENT	PRINCIPAL	INTEREST	BALANCE
2014	3,989,463	2,792,906	1,196,557	30,580,847
2015	4,107,056	3,055,137	1,051,919	27,525,710
2016	4,217,991	3,198,199	1,019,792	28,327,511
2017	4,122,207	3,212,700	909,507	25,114,811
2018	4,156,120	3,371,989	829,394	21,742,822
2019	4,216,220	3,566,626	684,338	18,176,196
2020	4,274,156	3,751,159	522,997	14,425,037
2021	4,340,188	3,936,980	403,208	10,488,057
2022	4,423,501	4,147,742	563,096	6,340,315
2023	1,354,906	1,158,907	195,999	5,181,408
2024 - 2032	5,890,733	5,181,408	709,325	-
TOTALS	\$ 45,092,541	\$ 37,373,753	\$ 8,086,131	

2016 DEBT SERVICE TAX LEVY BREAKDOWN

	TAX LEVY/PMT	PRINCIPAL	INTEREST	BALANCE
Refunding 04/21/05	\$ 1,902,625	\$ 1,575,000	\$ 327,625	\$ 5,765,000
Refunding 11/04/2010	320,500	50,000	270,500	7,750,000
Refunding 01/05/2012	1,205,875	1,075,000	130,875	5,775,000
Loan 01/25/2013	446,357	238,199	208,158	5,297,511
General Obligation Debt 9/8/2015	342,634	260,000	82,634	3,740,000
Subtotal	4,217,991	\$ 3,198,199	\$ 1,019,792	\$ 28,327,511
Less: Fund Balance Contribution	(3439)			
Less: City of Superior Payment	(243,114)			
TAX LEVY	\$ 3,971,438			

**Douglas County, Wisconsin
Current Outstanding Debt**



**Douglas County, Wisconsin
2015 General Obligation Promissory Notes
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	

Debt Services

**Douglas County, Wisconsin
2005 General Obligation Refunding Bonds**

YEAR	PAYMENT	PRINCIPAL	INTEREST	BALANCE
2014	\$ 1,750,000	\$ 1,280,000	\$ 470,000	\$ 8,760,000
2015	1,822,500	1,420,000	402,500	7,340,000
2016	1,902,625	1,575,000	327,625	5,765,000
2017	1,984,750	1,740,000	244,750	4,025,000
2018	2,078,125	1,925,000	153,125	2,100,000
2019	2,152,500	2,100,000	52,500	-
	<u>\$ 11,690,500</u>	<u>\$ 10,040,000</u>	<u>\$ 1,650,500</u>	

**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>	

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

YEAR	PAYMENT	PRINCIPAL	INTEREST	BALANCE
				\$ 2,989,000.00
2003	\$ 243,114.94	\$ 62,189.58	\$ 180,925.36	2,926,810.42
2004	243,114.80	92,312.56	150,802.24	2,834,497.86
2005	243,114.80	97,275.01	145,839.79	2,737,222.85
2006	243,114.80	102,504.23	140,610.57	2,634,718.62
2007	243,114.80	108,014.56	135,100.24	2,526,704.06
2008	243,114.80	113,821.11	129,293.69	2,412,882.95
2009	243,114.80	119,939.80	123,175.00	2,292,943.15
2010	243,114.81	126,387.42	116,727.39	2,166,555.73
2011	243,114.81	133,181.64	109,933.17	2,033,374.09
2012	243,114.81	140,341.10	102,773.71	1,893,032.99
2013	243,114.81	147,885.43	95,229.38	1,745,147.56
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	

**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	

Capital Projects

The Capital Projects Fund accounts for financial resources to be used for the acquisition of major capital facilities.



BUDGET SUMMARY BY OBJECT Capital Projects

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	16,315	-	19,470	-
Other Financing Sources	481,826	546,043	-	-
Revenues	498,141	546,043	19,470	-
Expenditures				
Contractual Services	-	-	-	-
Supplies & Expense	6,150	-	-	-
Expenditures	6,150	-	-	-
Net Cost From Operations	(491,991)	(546,043)	(19,470)	-
Capital Outlay	475,676	620,157	119,316	-
Fund Balance Adjustment	\$ (16,315)	\$ 74,113	\$ 99,846	\$ -

No specific capital projects are in this 2016 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 2016.

Proprietary Fund Summary

This classification is used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The generally accepted accounting principles (GAAP) used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the Governmental Accounting Standards Board (GASB) has issued pronouncements applicable to those entities and activities, proprietary funds should be guided by these pronouncements.

ENTERPRISE FUNDS

Funds established to account for operations financed and operated in a manner similar to private business enterprise.

Or

Funds established because the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

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.

Note: Under enterprise fund accounting rules, equipment and other fixed asset purchases are not budgetary or operating expenses; they are budgeted for indirectly as depreciation. Debt principal payments are likewise not operating expenses as they merely convert cash into another form of asset to increase the County investment (or equity) in its fixed assets.

ENTERPRISE FUND

FORESTRY

Responsible for the Douglas County Forest Program through administration of timber management and sales, recreational areas, forest roads and other County forest services.

INTERNAL SERVICE FUNDS

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.

Proprietary Fund Summary

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

Account Description	2013 Actual Amount	2014 Actual Amount	2015 Budgeted Amount	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 4,209,436	\$ 4,654,552	\$ 1,275,975	\$ 1,501,825
Licenses & Permits	2,190	2,455	2,000	2,000
Public Charges For Services	3,670,524	4,277,909	3,246,380	3,390,522
Intergovt. Charges For Services	7,292,138	7,182,755	7,262,827	7,336,976
Miscellaneous Revenues	507,701	379,763	171,182	139,692
Other Financing Sources	(795,728)	(1,126,703)	3,500,331	1,839,500
Revenues	14,886,260	15,370,731	15,458,695	14,210,515
Expenses				
Personnel Services	4,349,236	4,170,646	4,493,636	4,507,155
Contractual Services	7,482,046	6,868,663	12,802,324	9,419,249
Supplies & Expense	1,582,643	1,849,883	1,541,902	1,565,842
Fixed Charges	3,260,604	3,471,157	3,638,729	3,994,662
Grants & Contributions	328,286	203,881	314,358	220,879
Department Allocation	(1,631,833)	(1,660,983)	(5,391,983)	(3,483,375)
Expenses	15,370,981	14,903,248	17,398,966	16,224,412
Net Cost From Operations	484,721	(467,483)	1,940,271	2,013,897
Fund Balance Adjustment	(3,077,598)	(4,030,983)	(1,711,406)	(1,513,801)
Tax Levy	\$ 3,562,319	\$ 3,563,500	\$ 3,651,677	\$ 3,527,698



An enterprise fund is established to account for operations financed and operated in a manner similar to private business enterprise.

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.



Forestry

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.

Performance Indicators

The Forestry Department maintains:

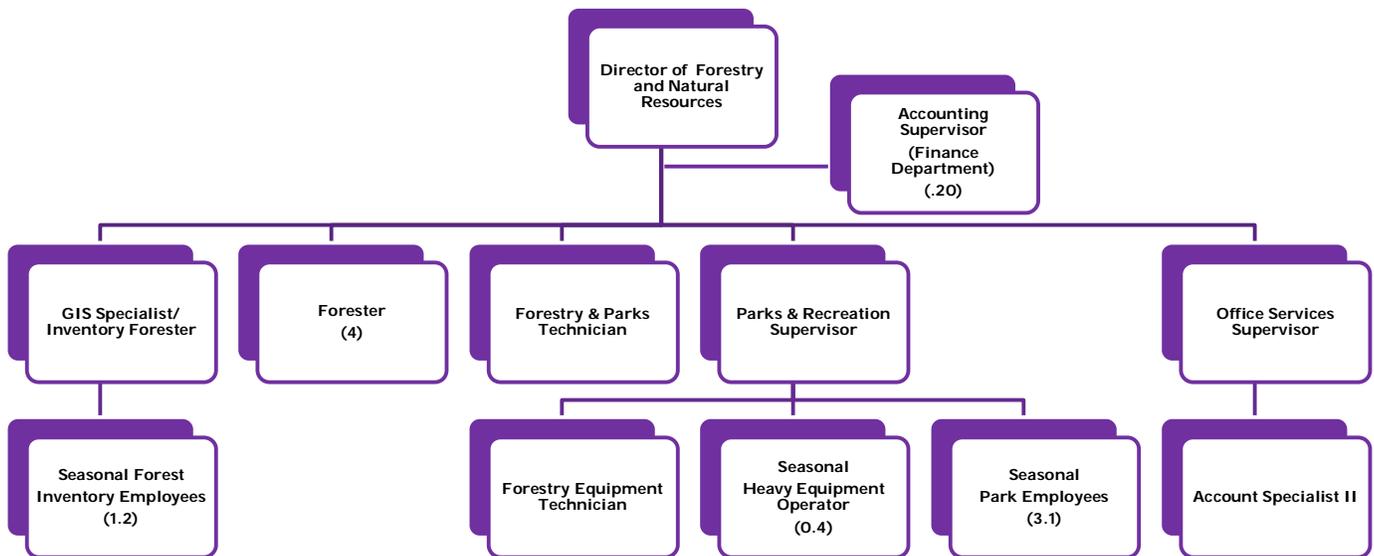
- 277,058 acres of County Forest lands
- 3 County Park Campgrounds
- 5 County Park Day-Use Areas
- 5 miles of OHM Trails
- 2 Scenic Viewpoints
- 12 State Natural Areas
- 8 High Conservation Value Forests
- 100 miles of Summer ATV/UTV Trails
- 300 miles of Snowmobile and Winter ATV/UTV Trails
- 1 Developed 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

<u>Timber Sale Accomplishments</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
Timber Sale Acreage Sold	8,162	4,241	4,793	4,481	4,500
Timber Sale Acreage Harvested	4,158	6,546	3,577	4,562	4,000
Timber Sale Revenue Earned	\$ 2,787,589	\$ 4,111,795	\$ 2,020,563	\$ 3,098,441	\$ 3,000,000

* *Estimated*

Additional Comments

Much of the development and maintenance of the County’s campgrounds, parks, recreational trail systems, boat landings, and water control structures is subsidized through annual Department timber sale revenues and therefore, is accomplished without a levy to the taxpayers. In addition, the Department also annually transfers a portion of excess revenues to the General Fund to directly assist with offsetting the tax levy paid by taxpayers.



Full Time Equivalents

Position	2016			2015		
	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				
Seasonal Forest Inventory Employees	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 Employees	3.10		8.00	3.10		8.00
Accounting Assistant				2.00	2.00	
Account Specialist II	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.

Forestry

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

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 336,389	\$ 312,175	\$ 302,493	\$ 315,825
Licenses & Permits	2,455	2,000	1,760	2,000
Public Charges For Services	3,486,325	2,402,320	2,737,054	2,538,926
Intergovt. Charges For Services	1,507	1,085	167	610
Miscellaneous Revenues	88,103	29,682	62,874	29,692
Other Financing Sources	(1,613,050)	(758,000)	(505,333)	(858,000)
Revenues	2,301,729	1,989,262	2,599,015	2,029,053
Expenses				
Personnel Services	914,138	956,063	623,219	982,668
Contractual Services	349,249	379,104	272,941	371,285
Supplies & Expense	315,744	247,850	140,810	227,040
Fixed Charges	315,242	358,081	213,531	374,417
Grants & Contributions	7,092	7,643	7,743	8,143
Department Allocation	64,023	69,500	35,286	65,500
Expenses	1,965,489	2,018,241	1,293,530	2,029,053
Fund Balance Adjustment	\$ (336,240)	\$ 28,979	\$ (1,305,485)	\$ -

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

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Culture, Recreation & Education				
Lucius Woods Park	\$ 69,205	\$ 77,827	\$ 50,992	\$ 80,395
Gordon Dam Park	26,983	38,883	23,122	39,543
Mooney Dam Park	9,503	11,830	8,851	11,635
Other Recreational Areas	114,575	120,787	59,846	122,187
Snowmobile Trails - State	78,649	75,625	98,018	75,625
All Terrain Vehicle Trail	82,652	90,550	73,352	90,550
Culture, Recreation & Education	381,567	415,502	314,182	419,935
Conservation and Development				
County Forest Roads	115,261	93,570	55,439	81,825
Forestry Personnel	0	0	-	-
Forestry Administration	623,139	660,390	416,121	670,321
Forestry Equipment	145,345	156,566	116,958	149,371
Forestry Plantings	129,126	67,840	51,904	64,575
Forestry Timber Stand Improvement	846	11,150	-	11,150
Forestry Fire Protection	552	9,100	1,801	8,610
Forest Timber Access Roads	26,810	29,250	14,102	29,080
Forestry Surveying	11,200	8,175	7,450	10,175
County Forest Signs	3,083	2,600	1,062	2,890
Forest Timber Sales Expense	418,681	443,150	243,151	431,261
Forest Buildings	67,928	60,650	49,429	76,725
Hwy Dept & Other Dept Work	-	-	144	-
Water & Land Conservation	507	1,085	23	610
Dam Maintenance	19,727	22,011	10,099	35,673
Storm Damage	-	-	-	-
Bird Sanctuary	7,186	23,702	7,127	23,702
Other Local Government Projects	1,408	-	-	-
Wildlife Habitat (\$0.05 per acre)	13,125	13,500	4,538	13,150
Conservation and Development	1,583,922	1,602,739	979,349	1,609,118
TOTAL	\$ 1,965,489	\$ 2,018,241	\$ 1,293,530	\$ 2,029,053

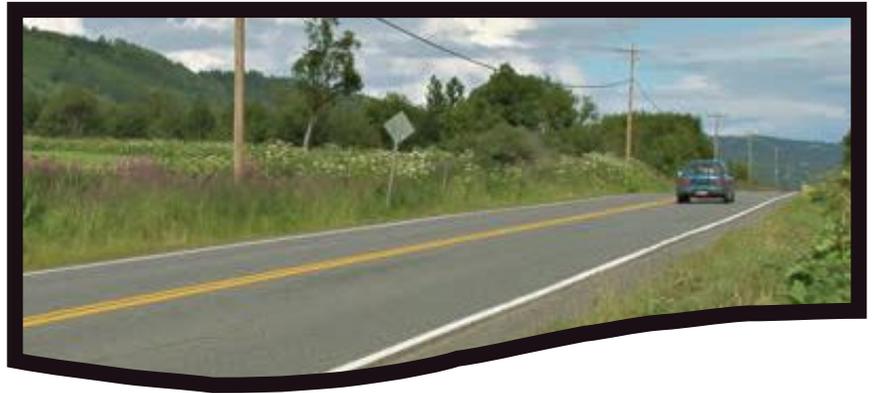
Internal Service Funds

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.



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

Account Description	2012 Actual Amount	2014 Actual Amount	2015 Budget Amount	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 2,824,410	\$ 4,318,163	\$ 963,800	\$ 1,186,000
Licenses & Permits	-	-	-	-
Public Charges For Services	878,986	791,584	844,060	851,596
Intergovt. Charges For Services	7,017,367	7,181,249	7,261,742	7,336,366
Miscellaneous Revenues	410,753	291,660	141,500	110,000
Other Financing Sources	1,130,905	486,347	4,258,331	2,697,500
Revenues	12,262,420	13,069,002	13,469,433	12,181,462
Expenses				
Personnel Services	3,160,882	3,256,508	3,537,573	3,524,487
Contractual Services	6,852,101	6,519,414	12,423,220	9,047,964
Supplies & Expense	1,367,374	1,534,139	1,294,052	1,338,802
Fixed Charges	2,756,056	3,155,915	3,280,648	3,620,245
Grants & Contributions	61,917	196,789	306,715	212,736
Department Allocation	(681,287)	(1,725,006)	(5,461,483)	(3,548,875)
Expenses	13,517,042	12,937,758	15,380,725	14,195,359
Net Cost From Operations	1,254,622	(131,243)	1,911,292	2,013,897
Fund Balance Adjustment	(2,220,340)	(3,694,743)	(1,740,385)	(1,513,801)
Tax Levy	\$ 3,474,962	\$ 3,563,500	\$ 3,651,677	\$ 3,527,698

Highway**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/Objectives

The following are goals/objectives for 2016 for the Highway Department. Completion of all goals can only be achieved if the county obtains funding through bonding in the amount of \$2,500,000. This is reflected in the 2016 budget.

Goal 1: Pulverize and pave CTH A, from CTH B to Amnicon River, 5.7 miles.

Goal 2: Pulverize and pave CTH C (west), from CTH K to CTH E, 1.95 miles.

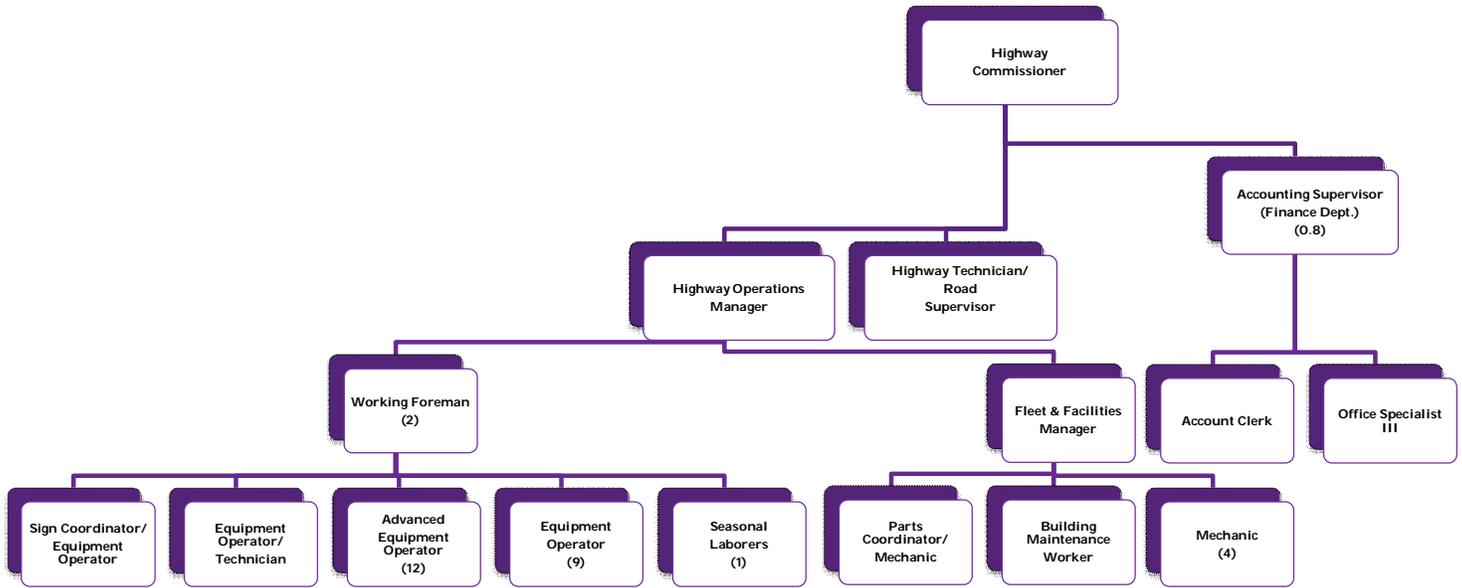
Goal 3: Overlay CTH A, from CTH C to Woodlawn Road, 2.50 miles.

Goal 4: Overlay CTH B, from Point of Rocks Road to STH 35, 1.98 miles.

Goal 5: Overlay CTH BB, from STH 35 to CTH B, 3.49 miles.

Goal #6: Continue highway maintenance activities, including crack filling, rut filling and wedging to maintain designed life cycle of roads.

Goal #7: Replace aging equipment in the hopes of lowering equipment repair costs.



Full Time Equivalents

Position	2016			2015		
	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/Road Supervisor	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 Laborers	1.00		8.00	1.00		8.00
Totals	38.80	37.00	8.00	38.80	37.00	8.00

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

Highway

BUDGET SUMMARY BY OBJECT

Highway

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 4,299,778	\$ 958,800	\$ 609,200	\$ 1,086,000
Licenses & Permits	-	-	-	-
Public Charges For Services	4,950	9,889	23,776	9,895
Intergovt. Charges For Services	1,932,625	1,840,650	1,260,073	1,952,278
Miscellaneous Revenues	49,688	15,300	12,920	7,300
Other Financing Sources	560,867	4,180,000	2,786,667	2,680,000
Revenues	6,847,908	7,004,639	4,692,636	5,735,473
Expenses				
Personnel Services	2,908,170	3,191,828	1,915,876	3,206,292
Contractual Services	1,781,943	6,884,800	5,272,291	3,315,550
Supplies & Expense	1,338,118	1,155,967	596,621	1,192,887
Fixed Charges	2,991,672	3,073,300	2,048,393	3,425,500
Grants & Contributions	108,348	171,715	116,385	77,736
Department Allocation	(1,787,607)	(5,623,000)	(4,074,893)	(3,738,500)
Expenses	7,340,645	8,854,610	5,874,673	7,479,465
Net Cost From Operations	492,737	1,849,971	1,182,037	1,743,992
Fund Balance Adjustment	(2,957,057)	(1,688,000)	(2,355,934)	(1,670,000)
Tax Levy	\$ 3,449,794	\$ 3,537,971	\$ 3,537,971	\$ 3,413,992

OPERATING EXPENSES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Budget Amount	2015 8 Month Actual	2016 Budget Amount
Public Works				
Highway and Street Admin	\$ 689,974	\$ 746,864	\$ 407,983	\$ 759,185
Other Highway and Street Admin	278,529	352,257	223,913	238,478
Highway and Street Maint-Local	2,419,751	2,207,978	1,060,090	2,067,652
Highway and Street Const-Local	2,158,190	3,841,161	2,998,341	2,587,000
State (highway)	1,723,326	1,635,750	1,123,810	1,751,750
Other Local Govt (hwy & st)	60,128	50,000	31,904	60,000
Local Departments	3,748	9,400	907	5,200
Non-Government Customers	6,999	11,200	27,725	10,200
Public Works	\$ 7,340,645	\$ 8,854,610	\$ 5,874,673	\$ 7,479,465



**DOUGLAS COUNTY HIGHWAY DEPARTMENT
SUMMARY OF REQUESTS FOR COUNTY AID TO BRIDGES
BUDGET YEAR 2016**

Town/Village Project Description	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 Bennett <i>Culvert replacement on Stone Chimney Road (1 mile east of USH 53)</i>	\$ 5,111	\$ -	\$ 5,111	\$ -	\$ 2,555
Town of Bennett <i>Culvert replacement on Stone Chimney Road (¼ mile east of USH 53)</i>	\$ 5,111	\$ -	\$ 5,111	\$ -	\$ 2,556
Town of Gordon <i>Bridge #P-16-0124, Eau Claire River Bridge (on Johnson Road)</i>	\$ 352,000	\$ 281,600	\$ 70,400	\$ -	\$ 35,200
Town of Superior <i>Culvert replacement on Mertes Road (48" x 65')</i>	\$ 10,500		\$ 10,500	\$ -	\$ 5,250
Town of Wascott <i>Bridge #P-16-0132, 0.3 miles south of CTH T (on Smith Bridge Road)</i>	\$ 1,023,248	\$ 818,598	\$ 204,650	\$ 75,000	\$ 27,325
Village of Poplar <i>Culvert replacements on Homestead Road (1/10 mile east of South West Line Road - 54" X 48')</i>	\$ 9,700	\$ -	\$ 9,700	\$ -	\$ 4,850
TOTAL					\$ 77,736
2016 County Aid to Bridges Funding Sources:					
Levy					\$ 47,736
Undesignated Reserve					\$ 30,000
					\$ 77,736

Central Supply

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.

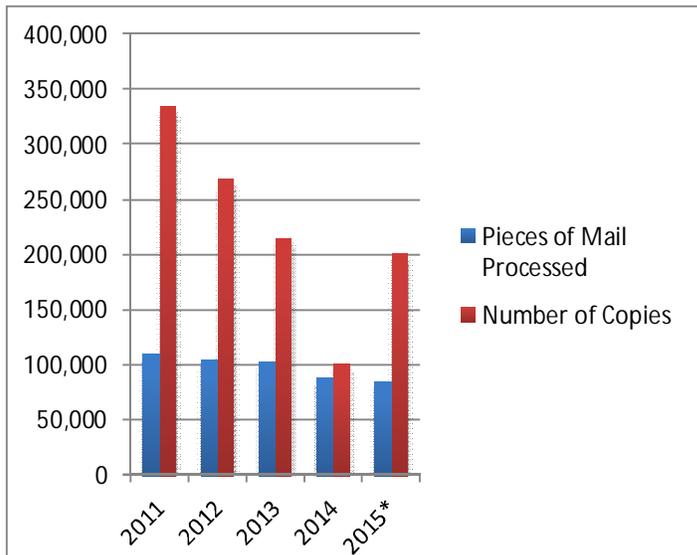
Goals/Objectives

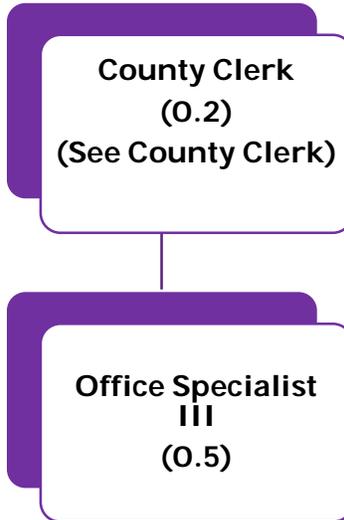
To provide high quality, efficient, timely service to all customers of Central Supply.

Performance Indicators

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>	Decline since 2009
Pieces of Mail Processed	109,253	104,933	102,597	88,318	85,000	49%
Number of Copies	334,592	267,146	214,382	100,669	200,000	88%

**Estimated.*





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.

Central Supply

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

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Public Charges For Services	\$ 1,331	\$ 1,000	\$ 293	\$ 500
Intergovt. Charges For Services	93,074	89,090	57,227	83,090
Miscellaneous Revenues	127	-	58	-
Revenues	94,531	90,090	57,578	83,590
Expenses				
Personnel Services	11,124	15,000	7,915	12,000
Contractual Services	19,896	22,100	10,138	19,100
Supplies & Expense	58,000	47,240	37,344	46,640
Fixed Charges	4,413	4,700	4,275	4,700
Department Allocation	1,043	1,050	500	1,150
Expenses	94,474	90,090	60,172	83,590
Fund Balance Adjustment	\$ 57	\$ -	\$ (2,594)	\$ -

OPERATING EXPENSES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
Central Duplication Printing	\$ 9,378	\$ 12,200	\$ 5,268	\$ 9,500
Central Supplies & Fax	6,391	6,190	4,949	6,190
Central Postage/Mailing	78,706	71,700	49,955	67,900
General Government	\$ 94,474	\$ 90,090	\$ 60,172	\$ 83,590

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's tables for job classes and rates.



Workers' Compensation

BUDGET SUMMARY BY OBJECT
Workers' Compensation

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovt. Charges For Services	\$ 465,659	\$ 450,000	\$ 315,756	\$ 458,000
Miscellaneous Revenues	217,435	\$ 2,500	\$ 1,166	\$ 1,500
Revenues	683,095	452,500	316,922	459,500
Expenses				
Contractual Services	213,074	244,500	57,824	241,500
Fixed Charges	36,468	26,000	1,283	26,000
Grants & Contributions	74,019	135,000	26,176	135,000
Department Allocation	57,270	47,000	3,000	57,000
Expenses	380,831	452,500	88,283	459,500
Fund Balance Adjustment	\$ 302,263	\$ -	\$ 228,639	\$ -

OPERATING EXPENSES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
Workers' Compensation	\$ 380,831	\$ 452,500	\$ 88,283	\$ 459,500

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.

Goals/Objectives

- Goal 1:** Make the best of staffing and contracted services to keep the budget as stable as possible.
- Goal 2:** Keep abreast of Information Technology advances by attending group meetings and webinars.
- Goal 3:** Work together with the City Information Technology staff to serve all departments in both Douglas County and the City of Superior in their computer and telephone needs.
- Goal 4:** Keep code current on JD Edwards Software.

Performance Indicators

	2012	2013	2014	2015	2016*
Average Computer Response Time (in seconds)	0.1	0.01	0.01	0.01	0.01
Average Hours AS/400 down due to nightly backup	1.5	1.5	1.5	1.5	1.5
Highest amount of users signed onto AS/400 at a time	34	33	33	33	33
AS/400 Computer Systems Supported ***	1	1	1	1	1
Authorized Users on AS/400 **	140	119	112	105	105
Microcomputers Supported	250+	250+	250+	250+	250+
Reports delivered on time	100%	100%	100%	100%	100%
Non-scheduled downtime occurrences AS400	<1%	<1%	<1%	<1%	<1%
Non-scheduled downtime occurrences servers	<1%	<1%	<1%	<1%	<1%
Non-scheduled downtime occurrences microcomputers	30%	30%	30%	30%	30%
J. D. Edwards package problems resolved within 48 hours	100%	100%	100%	100%	100%
Land Records package problems resolved within 48 hours	99%	99%	99%	99%	99%
Uptime on AS/400 systems during prime time	>99%	>99%	>99%	>99%	>99%
Uptime on microcomputer systems during prime time	85%	90%+^^	90%+^^	90%+^^	90%+^^

* Estimated.

** Due to downsizing, reorganization, change in duties, etc., in some departments

*** Even though some equipment is now shared with the City of Superior, these figures only include the County portion

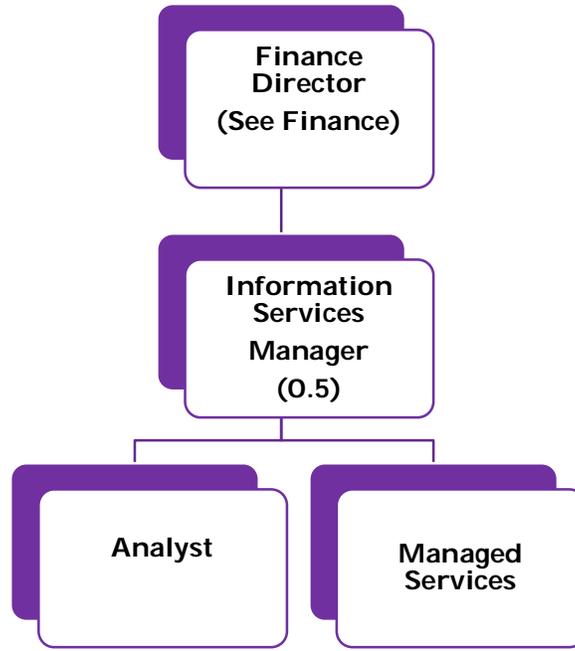
^ Downsizing of list due to non-use (for auditors). Also, does not include utility users (such as system operator, etc.)

^^ Replacement of old servers and old microcomputers is improving uptime.

Additional Comments

Information Services operates as an Internal Service Fund. Net expenses incurred by Information Services are allocated back to the user departments.

Information Services



Full Time Equivalents

<u>Position</u>	2016			2015		
	FTE	FT	PT	FTE	FT	PT
Information Services Director	0.00	0.00		1.00	1.00	
Information Services Manager	0.50	0.00		0.00	0.00	
Project Coordinator	0.00	0.00		0.50	1.00	
Information Services Analyst	1.00	1.00		0.00	0.00	
Totals	1.50	1.00	0.00	1.50	2.00	0.00

*Information Services Manager works half-time for the Finance Department

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

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Public Charges For Services	\$ 62	\$ 250	\$ 243	\$ 100
Intergovt. Charges For Services	756,729	875,352	380,627	911,898
Miscellaneous Revenues	20,997	22,500	-	-
Other Financing Sources	-	-	-	-
Revenues	777,788	898,102	380,870	911,998
Expenses				
Personnel Services	194,400	189,204	116,937	162,759
Contractual Services	531,939	479,820	304,115	524,364
Supplies & Expense	127,704	77,075	61,161	85,475
Fixed Charges	73,846	152,003	90,648	139,400
Grants and Contributions	14,421	-	334,366	-
Department Allocation	(76,049)	-	-	-
Expenses	866,260	898,102	907,227	911,998
Fund Balance Adjustment	\$ (88,472)	\$ -	\$ (526,357)	\$ -

OPERATING EXPENSES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
IS-General Administration	\$ 439,030	\$ 438,854	\$ 596,800	\$ 448,278
IS-Telephone/Communication	54,857	68,500	49,774	68,500
IS-Operations (Hardware & Software)	372,374	320,720	220,965	395,220
IS-Conversion Project	(0)	70,028	39,688	-
General Government	\$ 866,260	\$ 898,102	\$ 907,227	\$ 911,998

Health Insurance

Douglas County is self-insured for health insurance. The Health Insurance Fund accounts for claims and expenses incurred by employees, dependents and retirees and administrative costs. Operations of the fund are financed through operating transfers from other funds and public charges for services.



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

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Public Charges For Services	\$ -	\$ -	\$ -	\$ -
Intergovt. Charges For Services	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Revenues	-	-	-	-
Expenses				
Personnel Services	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Expense	-	-	-	-
Fixed Charges	-	-	-	-
Grants & Contributions	-	-	-	-
Department Allocation	-	-	-	-
Expenses	-	-	-	-
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -

OPERATING EXPENSES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
Health Insurance	\$ -	\$ -	\$ -	\$ -
Dental Insurance	-	-	-	-
General Government	\$ -	\$ -	\$ -	\$ -

Health Insurance

Health Insurance
By Department

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
GENERAL FUND				
County Board of Supervisors	\$ 301	\$ 545	\$ 201	\$ 545
Administration	84,748	84,600	33,818	54,476
Clerk of Courts	92,732	110,172	69,040	123,541
Circuit Court 1	3,133	23,688	4,525	7,260
Circuit Court 2	7,311	7,248	3,909	6,268
Court Commissioner	43,058	42,300	24,849	39,931
District Attorney	92,421	98,316	62,484	98,292
Corporation Counsel	26,209	23,388	25,542	41,030
Register of Deeds	39,774	57,576	17,894	34,723
Land Conservation	25,792	25,164	15,718	25,224
Zoning and Land Information	55,510	65,196	42,727	70,120
County Clerk	50,537	67,872	30,692	48,055
County Treasurer	48,547	49,548	21,695	42,196
Sheriff	491,972	520,284	285,676	507,619
Jail	610,005	614,712	382,058	653,106
Finance	118,312	117,228	71,538	107,005
Recycling	-	-	-	-
Veterans Administration	19,415	18,912	11,793	19,056
Extension Office	7,130	7,248	4,834	7,260
Emergency Management	43,475	42,300	26,422	49,704
Communications Center	177,681	194,664	93,152	174,709
Medical Examiner	-	-	-	-
Buildings and Grounds	84,362	88,428	52,906	85,285
Probate	7,313	7,248	3,905	6,268
Surveyor	42,378	48,768	20,282	31,740
Land Committee/Developmental	-	-	-	-
Non-Departmental	-	-	-	-
Direct Tax Relief	-	-	-	-
General Fund	2,172,115	2,315,405	1,305,660	2,233,413
Other Funds				
Human Services	706,082	781,992	394,959	710,954
Health	140,872	140,292	78,432	118,411
Child Support	127,341	126,192	76,426	122,615
Aging Resources	-	-	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Forestry	150,602	151,692	88,220	142,369
Highway	680,947	710,244	385,677	661,203
Central Supply	-	-	-	-
Workers' Compensation	-	-	-	-
Information Services	19,040	18,588	11,489	17,964
Health Insurance	-	-	-	-
Land Records	14,868	14,496	9,061	14,520
Other Funds	1,839,752	1,943,496	1,044,263	1,788,036
	\$ 4,011,866	\$ 4,258,901	\$ 2,349,923	\$ 4,021,449

**Health Insurance Premiums
Monthly & Yearly Budget**

	2014		2015		2016	
	Monthly	Annually	Monthly	Annually	Monthly	Annually
HEALTH PLAN LEVEL						
Total Premium						
Family	2,215	26,580	2,215	26,580	2,215	26,580
Employee + 1	1,633	19,596	1,633	19,596	1,633	19,596
Single	658	7,896	658	7,896	658	7,896
Standard County Share						
Family	1,949	23,390	1,949	23,390	1,949	23,390
Employee + 1	1,437	17,244	1,437	17,244	1,437	17,244
Single 95%	-	-	-	-	-	-
Single	579	6,948	579	6,948	579	6,948
Standard Employee Share						
Family	266	3,190	266	3,190	266	3,190
Employee + 1	196	2,352	196	2,352	196	2,352
Single 95%	-	-	-	-	-	-
Single	79	948	79	948	79	948
Retirees						
Family under 65	2,215	26,580	2,215	26,580	2,215	26,580
E+1 under 65	1,633	19,596	1,633	19,596	1,633	19,596
Single under 65	658	7,896	658	7,896	658	7,896

HDHP/HSA PLAN LEVEL						
Total Premium						
Family	N/A	N/A	1,891	22,692	1,891	22,692
Employee + 1	N/A	N/A	1,395	16,740	1,395	16,740
Single	N/A	N/A	564	6,768	564	6,768
Standard County Share						
Family	N/A	N/A	1,664	19,968	1,664	19,968
Employee + 1	N/A	N/A	1,228	14,736	1,228	14,736
Single	N/A	N/A	496	5,952	496	5,952
Standard Employee Share						
Family	N/A	N/A	227	2,724	227	2,724
Employee + 1	N/A	N/A	167	2,004	167	2,004
Single	N/A	N/A	68	816	68	816

	2014 Budget	2015 Budget	2016 Budget
NUMBER ENROLLED:			
Regular Employees			
Family	93	95	100
Employee + 1	76	66	57
Single	114	93	104
Retirees			
Family	-	-	-
Employee + 1	3	3	3
Single	12	12	12

Dental Insurance

**Dental Insurance
Budgeted Premiums**

	2014 Budget	2015 Budget	2016 Budget
<u>MONTHLY RATES:</u>			
Total Premium			
Family	94	94	103
Employee + 1	63	63	68
Single	29	29	29
Standard County Share			
Family	83	83	91
Employee + 1	55	55	60
Single	25	25	25
Standard Employee Share			
Family	11	11	12
Employee + 1	8	8	8
Single	4	4	4
 <u>ANNUAL RATES:</u>			
Total Premium			
Family	1,128	1,128	1,236
Employee + 1	756	756	816
Single	348	348	348
Standard County Share			
Family	993	993	1,088
Employee + 1	665	665	718
Single	306	306	306
Standard Employee Share			
Family	135	135	148
Employee + 1	91	91	98
Single	42	42	42
 <u>NUMBER ENROLLED:</u>			
<u>Regular Employees</u>			
Family	89	97	104
Employee + 1	76	66	59
Single	114	93	104
 <u>Retirees</u>			
Employee + 1	-	-	-
Single	-	-	-

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/Objectives

The primary responsibility of the Land Information Office is to maintain accurate digital parcel coverage in the County and 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, mapping for the FEMA Federal Disaster Aid for the 2012 flood events, 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 and via telephone and email.

Performance Indicators

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
Copies	65	75	168	458	472
Public Maps	327	228	255	5,829	11,016
Interdepartmental Maps	47	60	1	145	150
Plat Book Sales	855	507	500	406	500
Public access mapping website visits	49,500	56,813	58,810	64,663	67,000

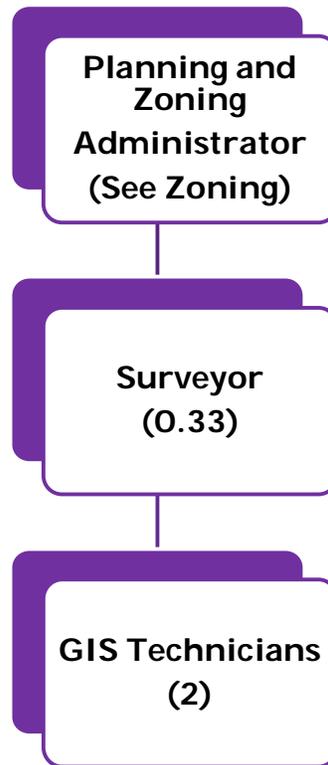
** Estimated.*

Additional Comments

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: County Surveyor/Land Information Officer, the two GIS Technicians, the Real Property Lister and the Assistant Real Property Lister. 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.

The Land Records Department is managed by the County Surveyor /Land Information Officer. The City of Superior GIS Coordinator provides operational supervision of the GIS Technicians. The Land Records Department operates under a shared service agreement with the City of Superior.

Land Records



Full Time Equivalents

<u>Position</u>	2016			2015		
	FTE	FT	PT	FTE	FT	PT
Surveyor*	0.33	0.00		0.33	0.00	
GIS Technician	2.00	2.00		2.00	2.00	
Totals	2.33	2.00	0.00	2.33	2.00	0.00

* The Surveyor, budgeted in the General Fund, allocates 33% of time to Land Records as the Land Information Officer.

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

	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
Revenues				
Intergovernmental Revenues	\$ 18,385	\$ 5,000	\$ 46,456	\$ 100,000
Public Charges For Services	51,552	75,471	6,947	74,101
Intergovt. Charges For Services	854	1,150	125	1,100
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	(30,719)	78,331	60,831	17,500
Revenues	40,072	159,952	114,359	192,701
Expenses				
Personnel Services	142,814	141,541	73,079	143,436
Contractual Services	14,697	1,200	1,925	950
Supplies & Expense	10,317	13,770	1,374	13,800
Fixed Charges	30,544	9,645	36,509	9,645
Grants & Contributions	-	-	-	-
Department Allocation	7,195	55,117	3,600	55,475
Expenses	205,569	221,273	116,487	223,306
Net Cost From Operations	165,497	61,321	2,128	30,605
Capital Outlay	-	-	5,207	5,000
Net Cost With Capital Outlay	\$ 165,497	\$ 61,321	\$ 7,335	\$ 35,605
Fund Balance Adjustment	(51,791)	52,385	106,371	78,101
Tax Levy	\$ 113,706	\$ 113,706	\$ 113,706	\$ 113,706

OPERATING EXPENSES BY ACTIVITY

Activity Description	2014 Actual Amount	2015 Amended Budget	2015 8 Month Actual	2016 Budget Amount
General Government				
Land Records	\$ 188,184	\$ 221,273	\$ 114,612	\$ 223,306
Land Records	17,385	-	1,875	-
General Government	\$ 205,569	\$ 221,273	\$ 116,487	\$ 223,306

**Demographic and
Economic Statistics**



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

Fiscal Year	(1) <u>Population</u>	(2)	(2)	(4)	(5)
		Personal Income (Millions of Dollars)	Per Capita Personal Income	School Enrollment	Unemployment Rate
2005	43,870	1,110	25,281	6,533	5.1%
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	(3)	(3)	6,478	5.7%

(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.

Principal Employers

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

<u>Employer</u>	<u>2014</u>			<u>2005</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

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

Taxpayer	Type of Business	2014			2005		
		Assessed Value	Rank	Percentage of Total Assessed Valuation	Assessed Value	Rank	Percentage of Total Assessed Valuation
C. Reiss Coal Co.	Coal company	\$ 32,002,500	1	0.96%	30,420,000	1	1.19%
Calumet Superior LLC	Oil refinery	23,139,300	2	0.69%			
Dome Petroleum Corp.	Research & development	22,357,500	3	0.67%	22,723,100	2	0.89%
Walmart Real Estate Trust	Retail store	13,103,800	4	0.39%	10,482,700	3	0.41%
Harvest States Corporation	Farmers' cooperative	10,000,000	5	0.30%	10,000,000	5	0.39%
1101 Building LTD Partnership	Manufacturer	9,417,000	6	0.28%	4,857,300	10	0.19%
Menard Inc.	Retail store	8,979,500	7	0.27%	10,039,300	4	0.39%
Exodus Real Estate Holdings LLC	Real estate	8,634,600	8	0.26%	-		
St. Mary's Hospital	Health care	8,022,500	9	0.24%	8,022,500	6	0.31%
Kutz Mariner LTD	Health care	7,742,300	10	0.23%	5,288,800	9	0.21%
Lund-Hill Associates	Real estate	N/A	N/A	N/A	5,804,700	7	0.23%
Dayton Hudson Corporation	Retail store	N/A	N/A	N/A	5,359,100	8	0.21%
Total		<u>\$ 143,399,000</u>		<u>4.30%</u>	<u>\$ 112,997,500</u>		<u>4.42%</u>

Source: Douglas County Data Processing Department

Acronyms

ADRC	Aging and Disability Resource Center	ICS	Incident Command System
AFDC	Aid to Families with Dependent Children	IDP	Intoxicated Driver Program
ANV GRANTS	Assistance to Needy Veterans Grants	IID	Ignition Interlock Device
AODA	Alcohol and Other Drug Abuse	IM	Income Maintenance
APS	Adult Protective Services	IMD	Institute for Mental Disease
AIS	Aquatic Invasive Species	IMD-OBRA	Institute for Mental Disease-Omnibus Budget Reconciliation Act
ARRA	American Recovery and Reinvestment Act	IRIS	Include, Respect, I Self-direct
ASQ	Ages and Stages Questionnaire	ITBEC	International Trade, Business and Economic Development Council
ASQ_SE	Ages and States Questionnaire; Social Emotional	IV-E	Federal Title IV-E
ATC	American Transmission Company	JIPS	Juveniles in Need of Protection or Services
ATV	All Terrain Vehicle	KIDS	Kids Information Data System
BMP	Best Management Practices	LIHEAP	Low Income Home Energy Assistance Program
CAD RMS	Computer Aided Dispatch Records Management System	LPN	Licensed Practical Nurse
CAFR	Comprehensive Annual Financial Report	L-T	Long Term
Cap Bld-Erly & Int Intv	Capacity Building-Early and Intensive Intervention	LTC	Long Term Care
CBRF	Community Based Residential Facility	MA	Medicaid
CCAP	Consolidated Court Automation Program	MCH	Maternal Child Health
CCI	Child Caring Institution	ME	Medical Examiner
CDBG	Community Development Block Grant	MH	Mental Health
CDBG-PLNNG	Community Development Block Grant Planning	NACU	Northwest Area Crime Unit
CDC	Center for Disease Control	NCVRW	National Crime Victims' Rights Week
CEASE	Cannabis Enforcement and Suppression Effort	NIMS	National Incident Management System
CERT	Correctional Emergency Response Team	OEF	Operation Enduring Freedom
CHIPS	Child in Need of Protection or Services	OHM	Off-Highway Motorcycle
CIP	Community Integration Program	OIF	Operation Iraqi Freedom
CIP	Capital Improvement Plan	OTSC	Order to Show Cause
CH-LAB	Community Health Laboratory	PASER	Pavement Surface Evaluation
CLIA	Clinical Laboratory Improvement Amendment of 1988	PCA	Partner Communications and Alerting
CLTS	Children's Long Term Support	PD	Physically Disability
COP	Community Options Program	PHAB	Public Health Accreditation Board
CPS	Child Protective Services	PHEP	Public Health Emergency Preparedness
CSM	Certified Survey Map	PHN	Public Health Nurse
CST	Coordinated Services Team	PLSS	Public Land Survey System
CTH	County Trunk Highway	PNCC	Prenatal Care Coordination
CY	Contract Year	POWTS	Private Onsite Wastewater Treatment System
CYSHCN	Child and Youth Special Health Care Needs	PPACA	Patient Protection and Affordable Care Act
DATCP	Department of Agriculture Trade and Consumer Protection	PPE	Personal Protective Equipment
DBS	Disability Benefit Specialist	QSR	Quality Service Report
DD	Developmental Disability	RN	Registered Nurse
DD-214	Department of Defense form 214	RCC	Residential Care Center
DNR	Department of Natural Resources	SARA	Superfund Amendment & Reauthorization Act
ECF	Electronic Case File	SBC	Superior Business Center
ECO	Early Childhood Outcomes	SCIP	Strategic and Competitive Intelligence Professionals
EIDP	Early Identification and Detection Program	SC VETERANS	Service Connected Veterans
EMD-Q	Emergency Medical Dispatch - Quality	SEBS	State Elderly Benefit Specialist
EMS	Emergency Management System	SLIGP	State and Local Implementation Grant Program
EPCRA	Emergency Planning and Community Right to Know Act	SS	Social Services
ES	Economic Support	SSI	Supplemental Security Income
EWP	Emergency Watershed Protection	SSVF	Support Services for Veteran Families
FC	Foster Care	Star SI	Strengthening Treatment Access and Retention State Implementation
FEMA	Federal Emergency Management Agency	STH	State Trunk Highway
FS	Food Share	STP	State Transportation Program
FS Med	Food Share Medicaid	SVRIS	State Vital Records System
FTE	Full Time Equivalent	SWAT	Special Weapons and Tactics
GAAP	Generally Accepted Accounting Principles	SWOT	Strengths, Weaknesses, Opportunities, and Threats
GASB	Governmental Accounting Standards Board	TC	Total chances
GFAG	General Fixed Asset Group	TID	Tax Increment District
GFOA	Government Finance Officers Association	TPR	Termination of Parental Rights
GH	Group Home	USDA	United States Department of Agriculture
GIS	Geographic Information Systems	USH	United States Highway
H1N1	Influenza A Virus	UTV	Utility Task Vehicle
HCRI	Housing Cost Reduction Initiative	UWEX	University of Wisconsin Extension Service
HDHP	High Deductible Health Plan	VA	Veterans Administration
HOOP	Home Ownership Opportunity Program	W-2	Wisconsin Works
HS	Homeland Security	WALHDAB	Wisconsin Association of Local Health Departments and Boards
HS	Human Services	WEAVR	Wisconsin Emergency Assistance Volunteer Registry
HAS	Health Savings Account	WHEAP	Wisconsin Home Energy Assistance Program
HSEEP	Homeland Security Exercise and Evaluation Program	WISACWIS	Wisconsin Statewide Automated Child Welfare Information System
HSPS	Homeland Security Port Security	WI-TRAC	Wisconsin Tracking, Resources, Alerts and Communication
HUD	Housing and Urban Development	WNL	Within Normal Limits
HUD/VASH	HUD Veterans Affairs Supportive Housing	WRS	Wisconsin Retirement System
I&A	Intake and Assistance	YA	Youth Aids
IAU	Intake and Assessment Unit	YFS	Youth and Family Services
ICAC	Internet Crimes Against Children	YTD	Year to Date

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

A state medical assistance program providing health benefits to children and parents in working families with income below 185% of the federal poverty level, who do not have access to health insurance.

Glossary**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.

Glossary**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. 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

Glossary

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.

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.

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.

Glossary**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.

