

WALWORTH COUNTY



Est. 1839

W I S C O N S I N

Preliminary

2017 Operating Budget

and

2017 - 2021 Capital Improvement Plan



## Walworth County Fast Facts

---

|                 |                          |                         |   |
|-----------------|--------------------------|-------------------------|---|
| Year organized: | 1836                     | County Board members:   | 11  |
| State:          | Wisconsin                | Number of lakes:        | 37  |
| County seat:    | Elkhorn                  | Number of golf courses: | 18  |
| Address:        | 100 W. Walworth Street   | Rivers:                 | White River   |
| Zip Code:       | 53121                    | Major watershed:        | Rock River (West)<br>Fox River (East)                           |
| Elevation:      | 1,033 ft. at Elkhorn     | Website:                | <a href="http://co.walworth.wi.us">http://co.walworth.wi.us</a> |
| Land area:      | 555 square miles         | Persons/square mile:    | 135 (1990)  |
| Water area:     | 21 square miles          |                         | 166 (2000)  |
| Total area:     | 576 square miles         |                         | 184 (2010)  |
| Population:     | 102,228 (2010 census)    |                         | 185 (2016)  |
|                 | 102,593 (2016 estimated) |                         |   |

Natural vegetation: Mostly oak savanna, many areas of sedge meadows, isolated areas of prairie bluestem.

Townships: 16  
Bloomfield  
Darien  
Delavan  
East Troy  
Geneva  
La Fayette  
La Grange  
Linn  
Lyons  
Richmond  
Sharon  
Spring Prairie  
Sugar Creek  
Troy  
Walworth  
Whitewater

Villages: 9  
Bloomfield  
Darien  
East Troy  
Fontana  
Genoa City  
Mukwonago  
Sharon  
Walworth  
Williams Bay

Cities: 5  
Burlington  
Delavan  
Elkhorn  
Lake Geneva  
Whitewater



# Table of Contents

|  |     |  |     |
|--|-----|--|-----|
| County Board of Supervisors .....              | 4   | <b>Special Revenue Funds (continued)</b>   |     |
| Budget Message - Finance Committee Chair ..... | 6   | Resource Support .....                     | 190 |
| Budget Message - County Administrator .....    | 8   | Behavioral Health .....                    | 193 |
| Organizational Chart .....                     | 37  | Mental Health Recovery Services .....      | 196 |
| Walworth County Information .....              | 38  | Child & Family Services .....              | 199 |
| Fund Structure .....                           | 40  | Aging & Long Term Care .....               | 202 |
| Summary of Financial Policies .....            | 44  | Public Health .....                        | 205 |
| The Budget .....                               | 49  | Departmental Summary .....                 | 208 |
| Other Planning Processes .....                 | 53  | Children with Disabilities Education Board |     |
| GFOA Budget Award .....                        | 54  | Administration .....                       | 209 |
| <b>Budget Summaries</b>                        |     | Educational Programs .....                 | 213 |
| Divisional Budget Comparison .....             | 57  | Support Services .....                     | 216 |
| Departmental Budget Comparison .....           | 60  | Departmental Summary .....                 | 219 |
| Tax Levy Allocated by Department .....         | 61  | Land Information .....                     | 220 |
| Combining Budget Summary .....                 | 62  | Sheriff Restricted .....                   | 223 |
| Revenue Summaries .....                        | 63  | Debt Service .....                         | 225 |
| Major Revenue Sources .....                    | 66  | <b>Enterprise Funds</b>                    |     |
| Expenditure Summaries .....                    | 69  | Lakeland Health Care Center .....          | 231 |
| Estimated Fund Balances & Analysis .....       | 72  | Public Works - Highway                     |     |
| Personnel/FTE Analysis .....                   | 87  | Highway Administration .....               | 234 |
| State Levy Limit Cap Calculation .....         | 101 | Shop & Building Operations .....           | 237 |
| Economical Impact of Expenditures .....        | 102 | State Highway Maintenance .....            | 239 |
| Five Year Operating Forecast .....             | 103 | County Road Maintenance .....              | 242 |
| <b>General Fund</b>                            |     | Capital Projects .....                     | 245 |
| County Board .....                             | 107 | Intergovernmental Services .....           | 247 |
| County Clerk .....                             | 109 | Facilities .....                           | 249 |
| Elections .....                                | 112 | Parks & Trails .....                       | 252 |
| Administration .....                           | 114 | Solid Waste .....                          | 254 |
| Human Resources .....                          | 117 | Departmental Summary .....                 | 257 |
| Finance .....                                  | 120 | <b>Internal Service Funds</b>              |     |
| Treasurer .....                                | 123 | Health Insurance .....                     | 261 |
| Medical Examiner .....                         | 126 | Dental Insurance .....                     | 264 |
| Clerk of Courts .....                          | 129 | Worker's Compensation .....                | 266 |
| District Attorney .....                        | 132 | Risk Management .....                      | 269 |
| Register of Deeds .....                        | 135 | <b>Debt Service</b>                        |     |
| Land Use & Resource Management                 |     | Debt Management Policies .....             | 273 |
| Land Use .....                                 | 138 | Total County Debt Service Summary and      |     |
| Resource Management .....                      | 141 | Computation of Legal Debt Margin .....     | 275 |
| Departmental Summary .....                     | 144 | Principal & Interest Schedules .....       | 276 |
| Veterans Service .....                         | 145 | Long-term Debt Outlook .....               | 279 |
| Sheriff's Office                               |     | <b>Capital Projects</b>                    |     |
| Administration .....                           | 148 | Capital Budget Policies .....              | 283 |
| Support Services .....                         | 151 | Capital Improvement Funding Summary .....  | 288 |
| Communications .....                           | 154 | 2017-2021 Capital Improvement Plan .....   | 289 |
| Corrections Services .....                     | 157 | 2017 Capital Projects Details .....        | 294 |
| Field Services .....                           | 160 | <b>Appendices</b>                          |     |
| Departmental Summary .....                     | 163 | Population .....                           | 311 |
| Information Technology .....                   | 164 | Principal Employers .....                  | 314 |
| UW-Extension .....                             | 167 | Unemployment Rates .....                   | 315 |
| Central Services                               |     | Demographic & Economic Statistics .....    | 316 |
| Buildings .....                                | 170 | Net Bonded Debt per Capita .....           | 317 |
| Purchasing .....                               | 173 | Equalized Valuation .....                  | 318 |
| Departmental Summary .....                     | 176 | Land Use .....                             | 320 |
| Parks & Trails .....                           | 177 | Historical Property Tax Rates .....        | 321 |
| Non-Departmental .....                         | 180 | Apportionment of Taxes .....               | 322 |
| Community Initiatives .....                    | 183 | Principal Tax Payers .....                 | 324 |
| <b>Special Revenue Funds</b>                   |     | Glossary of Terms .....                    | 325 |
| Health & Human Services                        |     | Glossary of Acronyms & Abbreviations ..... | 330 |
| Administration .....                           | 187 | Telephone Numbers .....                    | 332 |



## Mission Statement

---

*To administer the functions and operations of County government*

*In A Way That:*

- serves the public interest while recognizing the statutory, budgetary, and political environment in which County government functions;
- is consistent with actual and anticipated growth;
- is in accordance with a coherent set of short and long-range guidelines; and
- facilitates positive relationships with other governmental entities and the community as a whole.

*So that the quality of services provided to County residents is maintained or enhanced and provided in the most cost effective and efficient fashion.*



*Top row: Tim Brellenthin, David A. Weber, Kenneth H. Monroe, Randy Timms, Susan M. Pruessing, Daniel G. Kilkenny  
Bottom row: Joe Schaefer, Charlene Staples, Nancy Russell, Kathy Ingersoll, Paul Yvarra*



**Nancy Russell, Chairperson  
District #11**



# Mission Statement

---



**Randy Timms**  
District #1



**Joe Schaefer**  
District #2



**Tim Brellenthin**  
District #3



**Paul Yvarra**  
District #4



**Charlene Staples**  
District #5



**Kathy Ingersoll**  
District #6



**David A. Weber**  
District #7



**Daniel G. Kilkenny**  
District #8



**Susan M. Pruessing**  
District #9



**Kenneth H. Monroe**  
District #10



September 23, 2016

Dear Supervisors:

The 2017 Walworth County budget was prepared by the County Administrator and presented to the Walworth County Board of Supervisors on September 6, 2016. The Public Works and Human Resources Committees reviewed appeals to the capital improvement and payroll budgets, respectively. The Finance Committee debated appeals to the operating budget and considered the recommendations of the Public Works and Human Resources Committees in finalizing the 2017 Preliminary Budget on September 15, 2016. The following appeals to the Administrator's budget were approved:

Board of Supervisors

1. Addition of \$215,000 grant revenue, offset by related expenditures based on a recent State notification of a Treatment Alternatives and Diversion grant award beginning in 2017. Expenditures include a new full-time pretrial services coordinator position as well as other participant program expenditures. Additional drug testing services will also be funded by a \$50,000 reduction in contingency funds to ensure the success of the program. This is a net zero levy impact.
2. Reduction of a vacant maintenance technician position, in order to restore the full year of the inventory specialist position newly created during a 2016 mid-year Public Works reorganization. In addition to the position reduction, the Committee expects an annual reduction in the loss on inventory, to achieve a net zero impact of the reorganization costs as required by the Board. This is a net zero levy impact.
3. Late changes made to the State's levy limit cap required a small decrease to ensure the County's compliance. The fire/EMS study consultant cost has been reduced. This amounts to a levy decrease of \$5,000.

The preliminary budget results in an average overall tax levy increase of 0.30%, or \$186,268. As a result of the County's equalized valuation (without Tax Incremental Financing Districts) increasing 2.56%, there is an average mill rate decrease of 2.13%. Specific mill rates for individual municipalities will be higher or lower depending on their combination of the following levies. The 2017 preliminary tax levy is summarized below.

| <u>Preliminary Tax Levy</u> | <u>Equalized Valuation</u> | <u>Levy</u>       | <u>Mill Rate</u> |
|-----------------------------|----------------------------|-------------------|------------------|
| Library                     | Not yet released           | \$1,628,230       | 0.121225         |
| Debt Service                | 13,431,480,300             | 1,611,230         | 0.119959         |
| Children with Disabilities  |                            |                   |                  |
| Education Board             | Not yet released           | 7,002,636         | 0.521360         |
| Operating                   | 13,431,480,300             | <u>51,494,282</u> | <u>3.833850</u>  |
| Total Preliminary Levy      |                            | \$61,736,378      | 4.596394         |

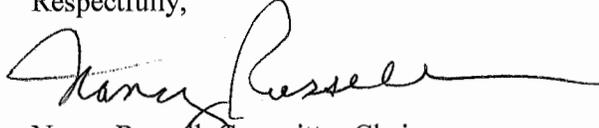
The 2017 preliminary budget was developed based on the following principles:

1. The preliminary budget will not exceed the state levy limits.
2. The approved preliminary budget will be sustainable. That is, the 2017 budget should include "permanent" reductions, when necessary.
3. Only appeals of Committees and Supervisors will be considered.

The 2017 budget process continues with the public hearing on the preliminary budget taking place on October 27, 2016 and budget adoption on November 7, 2016.

100 W. Walworth  
P.O. Box 1001  
Elkhorn, WI 53121  
262.741.7943 Tel  
262.741.4390 Fax

Respectfully,

A handwritten signature in black ink, appearing to read "Nancy Russell", with a long horizontal flourish extending to the right.

Nancy Russell, Committee Chair  
Walworth County Board Finance Committee  
NR:kw



October 5, 2016

Honorable Members of Walworth County Board of Supervisors  
and Citizens of Walworth County:

It is my privilege to transmit to you the 2017 Preliminary budget and to communicate to you the condition of the County, as are my duties pursuant to State law. This proposed budget raises the overall County tax levy 0.30%. This modest increase follows last year's increase of 0.65%. A summary of the levy is contained in Figure 1. Figure 2 is provided for the purpose of comparing this year's levy to last. Figure 3 shows the County tax levy over time.

Figure 1

**2016 LEVY for FY 2017**

| 2017 Preliminary Levy                             | Equalized Valuation     | Levy       | % Change | Average Mill Rate |
|---|-------------------------|------------|----------|-------------------|
| <i>Uniform County Levies:</i>                     |                         |            |          |                   |
| <b>Debt Service</b>                               | 13,431,480,300          | 1,611,230  | (1.04%)  | 0.119959          |
| <b>Operating</b>                                  | 13,431,480,300          | 51,494,282 | 1.04%    | 3.833850          |
| <b>Subtotal Levy</b>                              |                         | 53,105,512 | 0.99%    | 3.953809          |
| <i>Non-Uniform County Levies:</i>                 |                         |            |          |                   |
| <b>Library</b>                                    | Not Currently Available | 1,628,230  | (1.14%)  | 0.121225*         |
| <b>Children with Disabilities Education Board</b> | Not Currently Available | 7,002,636  | (4.24%)  | 0.521360*         |
| <b>Total Levy</b>                                 |                         | 61,736,378 | 0.30%    | 4.596394          |

\*Mill rates are calculated based on the uniform equalized valuation until the non-uniform valuations are known.

Figure 2

**2015 LEVY for FY 2016**

| 2016 Adopted Levy                                 | Equalized Valuation | Levy       | Average Mill Rate |
|---|---------------------|------------|-------------------|
| <i>Uniform County Levies:</i>                     |                     |            |                   |
| <b>Debt Service</b>                               | 13,096,127,600      | 1,628,096  | 0.124319          |
| <b>Operating</b>                                  | 13,096,127,600      | 50,962,511 | 3.891418          |
| <b>Subtotal Levy</b>                              |                     | 52,590,607 | 4.015737          |
| <i>Non-Uniform County Levies:</i>                 |                     |            |                   |
| <b>Library</b>                                    | 7,702,980,300       | 1,647,028  | 0.213817          |
| <b>Children with Disabilities Education Board</b> | 12,748,463,665      | 7,312,475  | 0.573597          |
| <b>Total Levy</b>                                 |                     | 61,550,110 |                   |

Figure 3

**WALWORTH COUNTY PROPERTY TAX LEVY SUMMARY**

| Levy      |            |           |              |           |            | Total Levy | Operating Levy |
|-----------|------------|-----------|--------------|-----------|------------|------------|----------------|
| Levy Year | Operating  | CDEB      | Debt Service | Library   | TOTAL      | % Change   | % Change       |
| 2007      | 37,844,755 | 8,908,379 | 6,714,271    | 1,296,455 | 54,753,860 | 4.81%      | 7.61%          |
| 2008      | 40,670,150 | 8,821,321 | 6,642,168    | 1,292,697 | 57,426,336 | 4.88%      | 7.47%          |
| 2009      | 43,936,256 | 8,557,432 | 5,190,603    | 1,403,576 | 59,087,867 | 2.89%      | 8.03%          |
| 2010      | 46,653,881 | 8,500,312 | 4,177,192    | 1,462,040 | 60,793,425 | 2.89%      | 6.19%          |
| 2011      | 47,365,313 | 8,398,149 | 3,558,522    | 1,558,068 | 60,880,052 | 0.14%      | 1.52%          |
| 2012      | 49,656,078 | 8,270,312 | 1,358,777    | 1,594,696 | 60,879,863 | 0.00%      | 4.84%          |
| 2013      | 49,848,838 | 7,460,976 | 2,000,198    | 1,567,848 | 60,877,860 | 0.00%      | 0.39%          |
| 2014      | 50,639,977 | 7,344,873 | 1,620,988    | 1,547,633 | 61,153,471 | 0.45%      | 1.59%          |
| 2015      | 50,962,511 | 7,312,475 | 1,628,096    | 1,647,028 | 61,550,110 | 0.65%      | 0.63%          |
| 2016      | 51,494,282 | 7,002,636 | 1,611,230    | 1,628,230 | 61,736,378 | 0.30%      | 1.04%          |

We continue our tradition of being one of the first counties in the State to release its proposed spending plan. By preparing the budget as early as possible, we provide our citizens with the opportunity to learn about and provide input to the most important policy document that we will enact all year. Key dates of our budget process include:

| <u>Date</u>  | <u>Milestone</u>   |
|--------------|--|
| May 2        | Project and Investment Justification requests submitted to Information Technology.   |
| June 6       | Capital Improvement Plan (CIP) preparation materials distributed to Departments.   |
| June 24      | 2017–2021 departmental CIP requests submitted to Finance Department.   |
| June 24      | Personnel change forms distributed to departments.   |
| July 13      | Budget materials distributed to departments.   |
| July 27      | Human Resources recommendations on personnel change requests submitted.  |
| August 3     | Departmental operating budget requests completed by departments.   |
| August 22-26 | Administrative review of departmental budget requests.   |
| September 6  | Administrator’s budget released at County Board Committee of the Whole meeting/budget workshop, allowing Supervisors to obtain answers from staff as to specific items included or excluded from the Administrator’s budget. Assistance is provided to Supervisors wishing to appeal any portion of the budget.                            |
| September 9  | Budget appeals from Supervisors due to Finance department.   |
| September 12 | Public Works Committee meeting to discuss appeals to the Administrator’s capital improvement budget.   |
| September 14 | Human Resources Committee meeting to consider appeals to the Administrator’s budget relative to position requests.   |
| September 15 | Finance Committee meeting to hear appeals to the operating budget and consider recommendations of the Human Resources Committee relative to personnel requests and the Public Works Committee concerning recommendations to the capital improvement plan. Finance Committee sets a preliminary budget to forward to the full County Board. |

| <u>Date</u> | <u>Milestone</u>   |
|-------------|--|
| October 12  | Preliminary budget published in official newspaper.                |
| October 27  | Public hearing on the preliminary budget.                          |
| November 1  | Budget amendments signed by Supervisors due to Finance department. |
| November 7  | Budget adoption.   |

Another tradition that has evolved, over the years, is the use of “sidebar” stories in the budget letter. Sidebars were originally included in the 2006 budget letter to add some interest to a document that, for many, can be a bit dry. Past sidebars have focused on people and events that make Walworth County such a special place. This year’s sidebars will provide some history and background concerning two important and related themes of this budget; the County’s facilities and debt.

## 2017 BUDGET THEMES

### PROVIDING SERVICES IN A LOW GROWTH ENVIRONMENT

During the 1990s and into the early 2000s, Walworth County grew at a rapid rate, both in terms of equalized value and population. Figure 4 shows a ten-year history of the County’s equalized value. In very simple terms, equalized value is the price that would be obtained if every taxable parcel of land in the County was sold. Two factors cause equalized value to rise; new construction and market conditions. When a new building is constructed, it adds to the tax base of the County. An expanding tax base is generally good news to taxpayers. It means that the overall tax burden is levied against additional property value. Market conditions are another way in which equalized value can rise. As the sales prices of homes increase, so does equalized value.

**Figure 4**

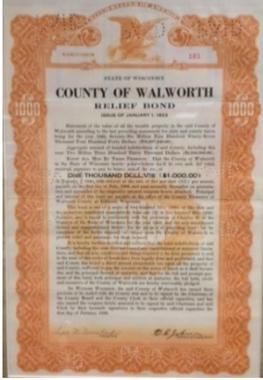
**Historical Equalized Value Change**

| <b>Year</b> | <b>Equalized Value</b> | <b>Change</b> | <b>Equalized Value less TID</b> | <b>Change</b> |
|-------------|------------------------|---------------|---------------------------------|---------------|
| 2007        | 14,599,872,200         | 10.54%        | 14,016,320,100                  | 10.14%        |
| 2008        | 15,466,199,300         | 5.93%         | 14,807,669,000                  | 5.65%         |
| 2009        | 15,610,583,100         | 0.93%         | 14,988,671,800                  | 1.22%         |
| 2010        | 15,004,870,300         | (3.88%)       | 14,450,088,400                  | (3.59%)       |
| 2011        | 14,662,709,200         | (2.28%)       | 14,287,865,800                  | (1.12%)       |
| 2012        | 13,720,420,300         | (6.43%)       | 13,337,514,000                  | (6.65%)       |
| 2013        | 13,183,359,700         | (3.91%)       | 12,902,315,900                  | (3.26%)       |
| 2014        | 13,280,169,800         | 0.73%         | 12,988,251,000                  | 0.67%         |
| 2015        | 13,374,832,500         | 0.71%         | 13,096,127,600                  | 0.83%         |
| 2016        | 13,642,069,100         | 2.00%         | 13,431,480,300                  | 2.56%         |

The economic collapse of 2008 marked a significant change in the growth of Walworth County. After years of double digit growth in equalized value, the rate of growth slowed and then turned negative in 2010. After four years of decline, equalized values finally began to grow in 2014. The recovery since then has been weak, however, and continues to occur at a rate slower than the State, as a whole. The equalized value of the County in January of this year was \$13.6 billion, which is more than two billion dollars less than it was in 2009.

Property taxes represent the County’s most significant source of revenue to pay for the programs it provides. Figure 4 reminds us that this tax base is finite and homeowners, who bear the lion’s share of the

## What's the big deal about bonds?



Like many fields, public finance has its own jargon. While this language allows government officials, bankers and investors to communicate with each other, it can sometimes leave the public in the dark. Citizens may not understand arbitrage and bond anticipation notes, but they do understand their own family budget. The public benefits when government finances are explained in everyday terms. When citizens understand, for example, that Tax Incremental Districts (TID) don't magically create money, but instead represent debt that must ultimately be repaid with taxes they can intelligently evaluate the TID proposal and communicate their thoughts to their elected representatives. So what's the deal with bonds? The short answer is that bonds are loans. When you or I borrow money to purchase a home or a car, we take out a loan at the bank. Governments can borrow money in the same way, or they can issue bonds. A bond, like a loan, is a promise to repay the lender (or bondholder in this case) the original amount borrowed (called "principal") together with interest.

Bonds can come in many different forms. A common feature of bonds is that they are issued for a fixed period of time, such as ten years. At the end of that period, the bonds are said to "mature." Unlike our own home mortgage, a municipal borrower may generally not pay off bonds before they mature. It may only do so if the bonds contain a "call" feature allowing prepayment. A zero coupon bond pays the bondholder nothing until maturity, when the principal is repaid together with all accrued interest. Other bonds make periodic interest payments to bondholders and return the principal when the bond matures. Bonds issued by Walworth County fit in the second category (periodic interest payments to bondholders) and have historically matured in ten years (Lakeland School debt was issued for 20 years). We have issued both callable and non-callable bonds over the years.

tax burden, are not seeing large increases in the value of their homes. While we can hope that these trends will change, we can't plan on it. Our budgets need to consider not just next year, but beyond.

Fitting hand-in-glove with the challenge of modest increases in equalized value is a dramatic slow-down in the population growth of our County. Throughout most of the 1990s, Walworth County was the fourth fastest growing county in the State, adding an average of 1,700 new residents per year. From 2000 to 2010, our County still placed ninth in terms of growth, with average annual increases of one percent. Since the 2010 census, Walworth County has added just 365 new residents, with the City of Whitewater accounting for 305 of that total. These are not annual figures; growth has slowed from 1,750 new residents per year to an average of just 61.

Population growth has always been a sensitive subject in Walworth County. On one hand, folks appreciate the open spaces and aren't anxious to replicate some of the sprawl and congestion that characterize counties located closer to Chicago or Milwaukee. The slowdown in growth, however, has some serious implications for our economy and the County budget. Current Wisconsin law limits the growth of our budget to the value of net new construction taking place in the County. New construction is highly correlated to population growth. The theory behind the "net new construction" tax cap is that the only justification a county has to increase spending is to serve an expanding population. The problem with this theory is that the costs of labor, utilities and third party vendors increase annually whether or not new construction takes place. Net new construction increases of less than one percent will not permit our County to maintain the number and quality of programs that we provide indefinitely.

We can speculate as to the reasons for the slowdown in growth and net new construction, but the law of supply and demand has to be the starting point. Jobs are an obvious reason for people to move into a county as are land prices, relative to other communities. While I support the activities of our County's economic development organization (WCEDA), I believe that the ability of government to create sustainable private sector jobs is often overstated. The law of supply and demand ultimately determines whether a business will hire new employees and the wage that it will pay them. Large subsidies to private businesses are not going to create demand for a

product or service that is not desired by consumers. The role of county government, as reflected in this budget, is to make Walworth County a desirable place to live and run a business. Quality public services and reasonable taxes are two important components. In order to carry out that mission, year after year, our budgets must be sustainable. It isn't enough to look at a single budget year and that is why long-range planning is more important than ever.

## THE VALUE OF HAVING A PLAN

### *A New Health and Human Services Building*

This budget will permit the County to build a new, \$24.1 million Health and Human Services (HHS) building in 2018 without the need to borrow. This is both a huge accomplishment and challenge in the upcoming year. The challenge is that a number of other capital projects need to be deferred in order to accommodate the HHS building. While this can be disappointing, it is not necessarily a bad thing. I believe that all of the capital projects included in the Administrator's budget have merit. That, however, doesn't mean that we can afford to build them all at the same time. As is the case in any family's budget, spending needs to be prioritized. In my opinion, the benefit of avoiding new debt justifies the delay of some other projects. I would note, however, that we are not deferring any planned highway construction or bridge replacements to accommodate the HHS building project. To do so would violate the principle of sustainable budgeting by creating a larger problem in the future.

Having addressed the challenge, the accomplishment bears repeating: This budget will permit the County to build a \$24.1 million HHS building in 2018 without the need to borrow. This is a major accomplishment for an organization of any size and is the result of prudent long-range decisions made by the Board in recent years. Figure 5 puts this accomplishment into perspective. It summarizes some of the major building projects undertaken by the County in recent years. The chart illustrates several important points. First, the HHS building is a significant project relative to other building projects that we have completed. Second, despite the cost of the facility, through prudent long-range planning, we have accumulated sufficient funds to complete construction without the need to borrow. Third, and a point that will be discussed in the next section, the County has aggressively paid off debt related to these other facilities.

### Gridlock



During the 1990s, County facilities began to show their age. A number of County offices were located in old nursing home and hospital buildings, which were known as the County's Annex. Located on Highway NN, a minimal amount of work had been done to retrofit these old buildings for office use. It wasn't uncommon to see a bed pan washer in the office of a zoning department worker. The buildings were costly to heat and cool and their inefficient layouts increased staffing costs. Although in slightly better condition, significant repairs had been deferred on almost every other County building. The only exception to this was the Law Enforcement Center, which opened in 1995.

There was no single reason why the County neglected its infrastructure. Some of the buildings were tied to specific programs that the County was not required to run according to State law. Our nursing home and special needs school fell into that category. Some Supervisors questioned whether we could afford to provide these programs in the long run. Before money was invested in buildings, they argued, the County should first study the issue of whether we should provide these services at all. Since State law requires a three-quarters vote of the entire County Board to issue bonds, critics of these programs were able to thwart borrowing votes, despite the results of numerous studies that endorsed continuation of both our skilled nursing care and special education programs.

As controversial as these programs were, they paled in comparison to the stalemate surrounding improvements to the courthouse. Supervisors were divided on whether to remodel the existing 1962 courthouse or construct a brand new facility. Indecision over that issue, which persisted for decades, bled over into many other and even unrelated program areas and was cited as a reason why the County couldn't undertake any significant building projects. The retort, "we can't build a (fill in the blank) until we resolve the courthouse issue," often ended the discussion of long-term facility planning.

**Figure 5**

| <b>Building Project Name</b>         | <b>Year Project Completed</b> | <b>Total Project Cost*</b> | <b>Related Debt Service</b> | <b>Outstanding Debt at 12/31/2017</b> |
|--------------------------------------|-------------------------------|----------------------------|-----------------------------|---------------------------------------|
| Government Center Renovation         | 2004                          | \$ 4,713,055               | \$ 3,006,469                | \$0                                   |
| Judicial Center Facility             | 2005                          | \$12,539,435               | \$11,573,666                | \$0                                   |
| Lakeland Health Care Center Facility | 2006                          | \$14,588,900               | \$14,000,000                | \$0                                   |
| Lakeland School Facility             | 2008                          | \$17,539,766               | \$17,100,000                | \$5,350,000**                         |
| Highway Facility                     | Est. 2016                     | \$ 7,962,765               | \$0                         | \$0                                   |
| Health and Human Services Facility   | TBD                           | \$24,100,000               | \$0                         | \$0                                   |
| <b>Totals:</b>                       |                               | <b>\$81,443,921</b>        | <b>\$45,680,135</b>         | <b>\$5,350,000</b>                    |

\*Entire project total which includes amounts not capitalized as part of the total building asset. Highway Facility is the current budget and HHS Facility is the total estimated budget.

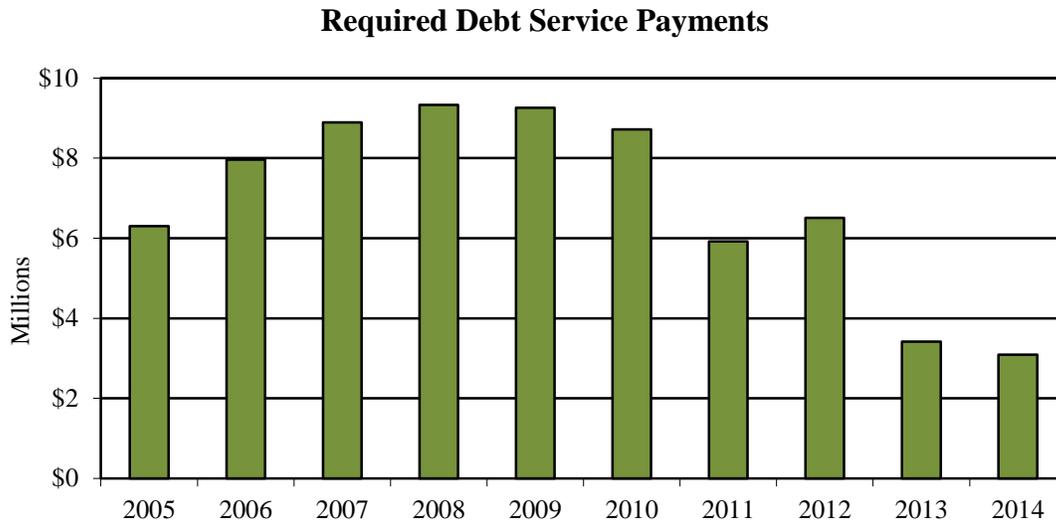
\*\*Assumes calling \$5,545,000 of outstanding debt in 2017.

In my 2014 budget letter, I encouraged the Board to create a reserve fund for future building projects. The idea was that as our capital assets depreciated, a like amount would be added to the building reserve fund. When the time came to renovate or replace a building, money could be taken from that fund rather than being borrowed. We never achieved the goal of fully funding depreciation of our buildings; it was a lofty one. On the other hand, as Dr. Norman Vincent Peale once said, when you “shoot for the moon and miss, you’ll land among the stars.” The building reserve fund, established that funding and it is now playing an integral role in our ability to construct the HHS building without the need to borrow. Keep in mind that this project comes on the heels of our new \$8 million highway shop (currently under construction), also built without borrowed funds. Finally, this budget maintains the discipline of adding to our building fund, to prepare for the next major building project.

### ***Controlling Debt***

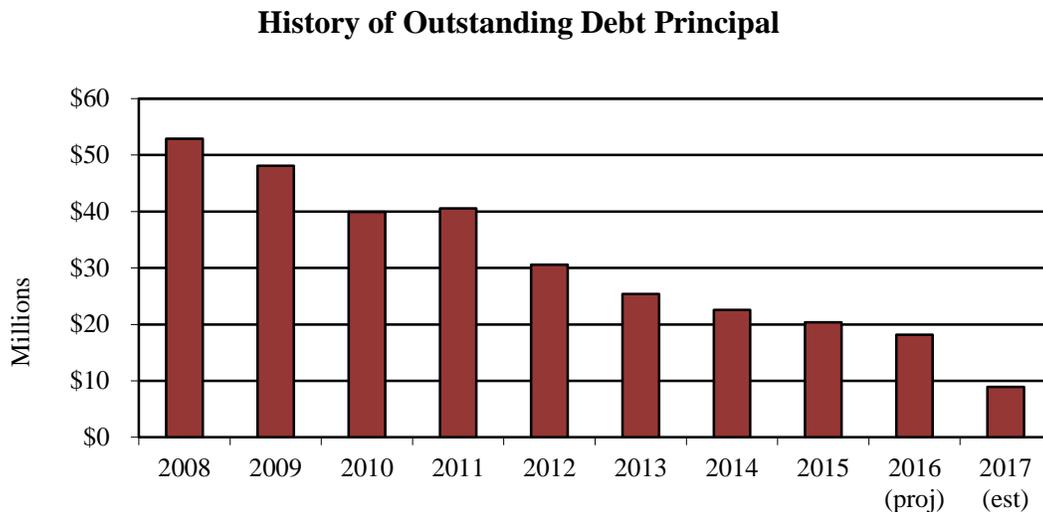
The goal of establishing reserve funds, such as our building fund, is to avoid debt. Debt is a burden and repaying it comes at the expense of essential programs. We know all about debt because we had our share of it in the past. Figure 7 shows the recent history of outstanding debt in the County. Because we lacked a building fund, we had no alternative but to borrow when we needed to replace buildings or reconstruct roads. The building projects outlined in Figure 5 and described in the budget sidebars created a significant amount of debt. There were years, following major bond issues, when our required debt service payments (principal and interest payments, like a mortgage) increased by \$1 million, annually. Figure 6 summarizes the impact that debt service had on the County.

Figure 6



We need to spare future residents from the burden of debt. In recent years, I have urged the Board to repay our existing debt as quickly as possible. Previous budgets have called for the aggressive prepayment of debt by “calling” bonds and paying them off early. This budget puts the County in the position to be able to call our bonds in 2017 and 2018. These last bond issues paid for construction of the Lakeland School, as well as our road program in 2009 and 2011. Should you choose to call all of these bonds, County taxpayers will save \$2.6 million in interest that would have to be paid between now and 2027 when the last of the Lakeland School bonds are scheduled to mature. We have not issued debt since 2011 and we do not project the need to borrow funds through at least 2020.

Figure 7



### *Classification and Compensation Implementation*

In 2016, in an effort to attract and retain a quality workforce, Walworth County hired a consultant to review our compensation plan for many positions in our workforce. The results of that study were released at the end of July and I asked the Human Resources Committee for guidance in terms of implementation of the plan for 2017. In fairness to the Human Resources Committee, members had only two meetings to digest the voluminous report. The preliminary guidance at the end of those meetings was to attempt to include the new pay plan, together with rules developed by our Human Resources Director, Dale Wilson, to implement the program. I was able to achieve this goal in the Administrator’s budget. It was understood by all involved that the Human Resources Committee may have additional questions about the plan

or may suggest its implementation in a different manner. The committee will resume its work on this plan in September.

### **The building boom**



The gridlock that kept the Board from improving its facilities was broken in several small ways and one big one between 2001 and 2005. One of the first building decisions that was made was actually a decision not to build. Rather than updating the County's milking parlor, the Board made the decision to end active farming as a County program in December 2001. The land was subsequently rented for farming and the old barn raised. While the farm was a relatively small program in the scheme of the entire budget, the decision to resolve the issue, after years of indecision and acrimony, created momentum and set the stage for the resolution of other long-standing stalemates.

The next significant breakthrough occurred in 2002 when an agreement was reached with the City of Elkhorn concerning construction of a new judicial facility. The agreement ended a decades' long standoff between the City and County over annexation of land upon which the facility would be built. In 2003, ground was broken for the Judicial Center which would eventually house the courts, district attorney, corporation counsel, child support and information technology. In 2003, the Board commissioned yet another study of the future of the nursing home. This one culminated in a decision to replace our existing facility with a new 120-bed nursing home that was completed in 2006. A similar study of our special needs education program resulted in a major restructuring of that service and cleared the way for construction of a state-of-the-art school in 2007. At the same time, the old courthouse was being renovated to accommodate administrative offices and serves today as our Government Center. The result of all of this building was a modern and efficient infrastructure; the byproduct was debt, over \$52.8 million at the height of our borrowing in 2008.

I have included the compensation plan in this section of the budget because I believe an excellent workforce is crucial to the sustainability of our operation. While it would certainly be possible to "shelve" the study and freeze wages or even scale back the consultant's recommendations, I feel we would be making a nearly irreversible decision to become a second tier organization that will incur costs of its own in the future. We cannot provide cutting edge programs, like our Lakeland School or drug treatment courts, or keep a community safe or construct a \$24.1 million building without borrowing a dime, unless we have an excellent workforce.

Falling behind in employee compensation sets a vicious cycle in motion that would ultimately cost the County more money than it would save.

### **SIGNIFICANT BUDGET INITIATIVES**

Government is often accused of being reactive to problems. In each budget I have tried to identify one or more areas in which the County can be proactive and address problems before they occur or become a crisis.

#### **Fire/EMS Study**

Earlier this year, towns and municipalities reached out to the County in the form of resolutions asking for assistance in studying ways in which fire and EMS services can be made more sustainable in the County.

There are a number of challenges facing volunteer fire and EMS departments across the County. Finding men and women willing to spend the long hours required to train and respond to emergencies is becoming a challenge. At one level, it would be easy for county government to ignore this issue. Towns and municipal government, not the county, are responsible for providing these vital services. On the other hand, these are services that impact quality of life, perhaps the very life of each resident of this County. If Walworth County can help move this issue forward, then I think we must try.

I have listened to a great deal of input, both formally at the Executive Committee and Intergovernmental Cooperation Council as well as informally from those involved in providing fire and EMS services. A near universal

there is that no one wants to squander tax dollars on a study that will not be useful. To that end, I think it is premature to simply hire a consultant and hope for useful answers. As a first step, I am proposing the creation of an intergovernmental committee consisting of three fire and EMS professions, as well as three officials, one from a town, city, village and a representative from county government. The purpose of this committee will be to make accommodations to ensure that Fire/EMS services remain sustainable in our County. I have included the sum of \$35,000 in the budget to assist the committee in its work. This money may be used to fund a study, when we know what to study or to hire a consultant to help the committee obtain information. I will be bringing this issue forward this fall at the Executive Committee.

### **Lakeland School Security**

Five years ago, I wouldn't have even considered the idea of placing a deputy in our Lakeland School. With the annual number of mass shootings in this country now exceeding the number of days in the year, we have to do more than just hope that violence does not strike here next. I have included funding in the 2017 Administrator's budget for the Sheriff to hire a new deputy. The Sheriff, in turn, would provide increased security at the Lakeland School and our HHS building. Half of the cost of this position would be funded from the CDEB budget.

### **County Agricultural Society**

In 2014, the County Agricultural Society reached out to Walworth County for assistance. That year, you increased its appropriation from \$20,000 to \$80,000. \$60,000 of that appropriation was earmarked to fund a strategic plan to ensure the Fair's financial success in the future. That strategic planning process was completed last year and Fair officials have been using it as a blueprint to improve the organization's financial condition. In 2016, you once again appropriated \$80,000 with \$60,000 used to construct new horse stalls. If you drive by on Highway 11, you can see that the work has been completed and I am happy to report that the new amenity has already attracted a horse show in 2017. Once again, I have included \$80,000 for the Fair. Of that appropriation, \$60,000 is restricted to capital improvements related to its equine facilities. My philosophy in providing this funding is to help the Fair make improvements that can increase its revenue year after year. Building facilities to attract new and expanded events will allow the Fair to improve its finances.

### **Treatment Courts**

The prospect of building and staffing a major jail addition, which first emerged in the 2012 budget, served as a wake-up call to stakeholders in the County's criminal justice system. An alternative was needed that would not only reduce the burden on taxpayers, but not compromise public safety. A revitalized Criminal Justice Coordinating Committee (CJCC) developed two important treatment courts. The County's Operating While Intoxicated (OWI) court, as well as its drug treatment court, offers the prospect of breaking the cycle of chemical addiction that leads to recidivism. The results of these efforts appear promising. The OWI court was launched in 2011 with only two participants. As of August 31, 2016, 95 participants had graduated from the program; the average completion time for all four phases was 59 weeks. The completion rate stands at 87.2 percent and a retention percentage of 90 percent. From October 2011 to October 2015, the OWI court had a recidivism rate of just 4 percent. The OWI court is saving taxpayers a significant number of jail days, with nearly 3,000 supervised days saved since program inception. As we saw at the Committee of the Whole presentation in May, the program is also changing lives.

A second court, designed to treat drug offenders, began in July 2014. This court offers treatment to help curb the growing heroin problem that has been sweeping both the nation and Walworth County. Since inception, the drug court has had four graduations; the average completion time for all four phases is 85

weeks. The completion rate is 33 percent with a retention percentage of 77 percent. While the court is still in its infancy for statistical outcome measures, the retention percentage and average time in the program for current participants of 60 weeks demonstrates that the drug court is keeping participants engaged in treatment longer, which will have greater impacts for successes in the future.

This budget maintains our commitment to treatment courts. Our judges and Clerk of Circuit Court have been very resourceful in the past in terms of finding grants to offset the costs of these programs. They have, again, applied for several grants.

## Strategic Planning

I would direct your attention to the two areas of the budget that will guide us in long-term planning. As we have done since 2012, you will find an updated SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis set forth in Appendix C. For the second year, I am including in the budget a Long Range Plan (Appendix B). This plan was developed through the cooperative efforts of all of the County departments. You will note in the budget documents that will follow that departmental goals align with this plan. The Long Range Plan should be a living document. I would encourage you to read it and share any thoughts that you might have to modify it, just as you would a budget appeal or amendment.

### AREAS OF BOARD INTEREST

This is the sixteenth budget that I have prepared during my time here. I have learned a number of lessons over the years, including the fact that budgeting is a daunting task for Supervisors. Despite our early start, Supervisors have nine short weeks to review a \$159.1 million spending plan.

A second lesson that becomes clearer to me with each passing year is that I don't have all the answers when it comes to establishing county priorities. There are some big picture decisions, like funding OPEB or creating a building fund, that I believe are critical to the County's long-term fiscal health. There are thousands of other budget decisions upon which reasonable people could disagree. I would encourage you to read the appendices to this letter, which provide detail regarding proposed staffing changes and capital planning. Experience has taught me that there are a number of areas that interest Supervisors. This section serves as a sort of frequently asked questions section for expenditures not covered in other budget sections.

### The role of debt

There is nothing inherently evil about debt. Borrowing money to buy a house or to purchase a car to get to work are two examples of how debt can serve a useful purpose in the context of a family's budget. Debt has to be repaid, with interest and, therefore, has to be maintained at reasonable levels regardless of the merit of the expense financed with borrowed money. In contrast, borrowing to pay for ongoing costs, like electricity or groceries, is a losing game. Living beyond one's means, whether it is done by a family or government never ends well.

There are legitimate reasons for government to go into debt. A bridge might need to be replaced and there is no cash on hand. Debt can also be used to spread out the cost of an expensive capital project, over time, so future taxpayers, who will benefit from the project pay for it, as well.

Our County's borrowing during the building boom fit the category of replacing critical infrastructure, but not having cash on hand. In retrospect, our decision to borrow and build was a prudent one. Operating and staffing costs were reduced while some of our most vulnerable clients received modern and functional space.

All of that debt came at a high cost, however. At the same time debt service payments ratched up, the County had to come to grips with other challenges like our unfunded OPEB liability and strict tax caps.

What role will debt play in the future of our County? A major milestone awaits the Board in the near future as Supervisors face the decision of whether or not to call our remaining, outstanding bonds.

## **Tax Levy**

One of the most basic issues to think about is the tax levy, itself. I am proposing that it be increased 0.30% this year. While that is an extremely modest increase, it is not a levy freeze. Freezing the tax levy would require us to cut \$186,268 from this budget which, in my opinion, would have a negative impact in our ability to provide services. If you do decide to cut the levy, understand, that with tax caps in place, this will be your new starting point next year. A proposal to cut the tax levy, in my opinion, could only responsibly be made with a proposal to permanently reduce or end a program. Anything short of that simply defers the hard choices and is all too reminiscent of the structural deficits that plague other units of government.

## **Parks**

There has been a growing interest among Supervisors to devote more attention to the County's parks. I appreciate that sentiment, and have tried my best, consistent with other budget priorities to increase park funding. Not counting \$50,000 which I have included for parks acquisition, the parks levy compares as follows:

|             | <u><b>Parks Operating Levy</b></u> |
|-------------|------------------------------------|
| <b>2016</b> | \$71,244                           |
| <b>2017</b> | \$130,861                          |

## **Lakeland Health Care Center**

I am proposing an increase in our private pay rate at the Lakeland Health Care Center (LHCC) for 2017. This budget is premised on an increase from \$263 to \$300 per day. While rate increases are never popular, I believe this one has merit because:

1. Our costs have increased.
2. We have not increased rates since 2014.
3. Our private pay rate is lower than all other nursing homes in the County that accept MA residents.
4. Even with the increase, our rate will be lower than all other facilities that accept MA residents.
5. Maintaining relatively low private pay rates negatively impacts federal reimbursements, not only for our home, but for other nursing homes in the County.

## **Walworth County Economic Development Alliance, Inc. (WCEDA)**

I am proposing an appropriation for WCEDA totalling \$95,000 in 2017. Last year's appropriation was \$88,000. This year I am proposing a \$7,000 increase. The additional funds are to be earmarked for a program called Inspire Walworth County. Inspire Walworth County is a collaborative program between area businesses and schools to make young people aware of the variety of career opportunities available in Walworth County and to encourage them to prepare for careers close to home.

## **Community Initiatives**

Community initiatives are organizations outside of County government, that provide important public missions. This list has grown in length over the years, as well as in cost. This budget proposes contributions totaling \$304,754. Having worked with all of these programs over the years, I have come to recognize the important missions that they perform. The list of community initiative organizations as well as historic and proposed contributions is shown in Figure 9 below.

**Figure 9**

| <b>Organization</b>                                      | <b>2012</b> | <b>2013</b> | <b>2014</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| Walworth County Agricultural Society (County Fair)       | \$15,000    | \$20,000    | \$20,000    | \$80,000    | \$80,000    | \$80,000    |
| Walworth County Housing Authority                        | \$10,000    | \$12,500    | \$12,500    | \$13,000    | \$13,000    | \$13,500    |
| Association for the Prevention of Family Violence (APFV) | \$28,000    | \$28,000    | \$28,000    | \$28,000    | \$28,000    | \$28,000    |
| Walworth County Historical Society                       | \$10,000    | \$10,000    | \$10,000    | \$10,000    | \$17,500    | \$27,500    |
| Walworth County Visitors Bureau                          | \$130,000   | \$145,000   | \$130,000   | \$130,000   | \$140,000   | \$140,000   |
| Volunteer Connection                                     | \$10,000    | \$10,000    | \$10,000    | \$11,455    | \$11,500    | \$11,400    |
| Safe Ride Program  | \$2,800     | \$2,800     | \$2,800     | \$2,800     | \$2,800     | \$2,800     |
| Walworth County Alliance for Children                    | \$0         | \$0         | \$0         | \$1,500     | \$1,365     | \$1,554     |

I can tell you that requests from a number of organizations were greater than the amount that I am recommending for funding. As I did last year, I would ask that you review this list and provide some guidance for the long-term spending on these very worthwhile efforts which has been exceeding the growth of County departments for some time. It would be in the best interest of these organizations and the County to articulate a long-term vision. Many of these organizations have a payroll and lease obligations, for example. Drastically cutting an appropriation in a single budget year can be very disruptive to the agencies' employees, clients and mission. This budget increases the Housing Authority's budget by \$500 and the Historical Society's by \$10,000. The purpose of the Historical Society's increase is to allow the organization to begin making repairs to Heritage Hall.

**Indoor Range**

The County has been without an indoor range since 2015. It was no longer safe to use. In 2016, we tore down the range and replaced it with a building containing restrooms and a classroom that could be retrofitted with an indoor range. The Sheriff requested that the range equipment be installed in 2017. Since I could not fit that project into the capital plan due to the HHS building, the Sheriff went back to the drawing board and will be requesting that we proceed with the project in 2016 using current funds in his budget, including money saved due to position vacancies.

I conclude this letter with my sincere thanks to all of the elected officials and department heads who worked so diligently during the budget process. I offer special thanks to Finance Department management and staff. There are a number of "unsung" heroes in this process, including Kate Willett and Nicole Hill, who pulled together all of the charts and text contained in this letter. It is impossible to summarize a budget of this size in a single letter. I have done my best to cover the high points.

Very truly yours,



David A. Bretl  
County Administrator

## Appendix A

### Summary of Major Personnel Actions Proposed under the 2017 Budget

| Department  | Notes  |
|---|--|
| <b>Children with Disabilities Education Board</b>                                 |  |
| Increase:<br>Physical Therapist (0.80 to 1.00)                                    | Increase a current position from 0.80 FTE to 1.00 FTE to help balance the student caseload with anticipated new enrollments.   |
| <b>Clerk of Courts</b>  |  |
| Reclass:<br>Clerk II to Clerk IV (1.00)   | The reclass of this position is due to a realignment of job duties within the department as well as to ensure internal equity.   |
| Create:<br>Pretrial Services Coordinator (1.0)                                    | New position created to support the Treatment Alternatives and Diversions (TAD) grant. Position will serve as a Comprehensive Community Service (CCS) case manager.  |
| <b>Finance</b>  |  |
| Create:<br>Financial Systems Supervisor (1.00)                                    | New position to support the administration of financial related software systems and redistributing internal workloads.  |
| <b>Health and Human Services</b>  |  |
| Reclass:<br>Behavior Analyst to HS Specialist I (1.00)<br>effective 02/01/2017    | The reclass of this position is to alter the duties to address an increase in Adult Protective Services. The duties of the Behavior Analyst will be reassigned as necessary within existing staff members. |
| Eliminate:<br>Public Health Specialist (0.50)                                     | The funding source for this position will be utilized to support the previously created Public Health Preparedness Coordinator position.   |
| Increase:<br>Speech & Language Pathologist (0.75 to 1.00)                         | Increase a current position from 0.75 FTE to 1.00 FTE to help balance with the increased speech and language therapy needs in the birth to three program.  |
| Reclass:<br>HS Specialist III to HS Supervisor – Child Protective Services (1.00) | The reclass of this vacant position is due to difficulty recruiting for the initial position with the position requirements as well as an increase in CPS case-loads and initial assessments.              |
| Create:<br>Registered Dental Hygienist (0.60)                                     | New position created to bring this position in house as a county employee versus contracting for these services in an effort to reduce overall costs of the program.                                       |
| Create:<br>HS Specialist I (1.00)   | New position created to assist in a new Medicaid reimbursable program for Community Recovery Services.   |

| Department   | Notes  |
|--|--|
| Create:<br>HS Specialist I (1.00)  | New position created to as required for the Treatment Alternatives and Diversion (TAD) grant. The goal is for this position to be grant supported for the Treatment Court program.   |
| Retitle:<br>Economic Support Specialist (Project) to<br>Economic Support Specialist (3.00) | The retitling removes the project status of these positions. These positions were created due a caseload shift from the State to the County with Patient Protection and Affordable Care Act (PPACA) funding allotted to Walworth County. The caseload remains along with the long term need for the positions. If funding is reduced, the department will review staffing accordingly. |
| <b>Lakeland Health Care Center</b>   |  |
| Reclass:<br>Staff & Support Services Manager to Assistant<br>Administrator – LHCC (1.00)   | The reclass of this position is meant to increase the managerial/operational duties of the position. In addition, this reclass provides an opportunity for succession planning and better continuity of operations if needed.  |
| <b>Public Works</b>  |  |
| Eliminate:<br>Maintenance Technician (1.00)  | This position is vacant and will be eliminated as a funding source to support the 2016 public works departmental reorganization as required by County Board action in approving the reorganization.  |
| <b>Sheriff's Office</b>  |  |
| Create:<br>Property Room Coordinator (1.00)  | New position created to serve as the custodian for all evidence seized, assist in chain of custody of evidence, and maintain all records of intake.  |
| Create:<br>Deputy Sheriff (1.00)   | New position created to serve as safety and security in various county buildings and specific county events/meetings.  |
| <b>Treasurer</b>   |  |
| Retitle:<br>Accountant to Deputy Treasurer (1.00)  | The retitling of this position aligns the actual duties and responsibilities of the position with an appropriate position title.   |
| <b>Veterans Services</b>   |  |
| Create:<br>Veterans Service Specialist (0.50)  | New position created to support the Veterans Service Office with an increased demand for services.   |

## Appendix B

### Walworth County Long Range Plan

#### Focus Area 1: GOOD GOVERNMENT

Goal 1. Work with local governments to share services and expertise to leverage economies of scale and to support continuous improvement and process innovation.

Objective 1) Promote cooperation among local governments to provide more effective and efficient services to citizens.

Objective 2) Collaborate with local college/university resources, including students and faculty to conduct research and implement innovative programs.

Objective 3) Utilize joint purchasing opportunities where appropriate.

Objective 4) Ensure efficiency and integrity of the tax collection process.

Goal 2. Communicate with the public in a way that provides them easy access to information and a message that is transparent, relevant and understandable.

Objective 1) Communicate with citizens about county government services.

Objective 2) Increase collaboration with citizens concerning county services and operations utilizing enhanced technology.

Objective 3) Issue and maintain accurate records including licenses, permits, and documents.

Objective 4) Provide user friendly access to public records.

Objective 5) Create a positive view of government through a shared sense of community.

Objective 6) Develop cooperative relationships with local public/private organizations and individuals.

Goal 3. Promote a taxation and regulatory environment that is stable and predictable; including initiatives designed to retain, attract and grow businesses.

Objective 1) Support infrastructure, programs and investments that contribute to improved competitiveness of our local business community.

Objective 2) Maintain and expand business and tourism promotion to attract new businesses and visitors to the County.

Objective 3) Maintain land use policies, programs, projects and processes.

Objective 4) Provide tools, support, and training to acquire and maintain employment throughout the County.

Goal 4. Maximize effectiveness of overall county operations.

Objective 1) Evaluate the impact of individual department decisions on the overall county operations.

Objective 2) Consider centralization of services for operational improvements or cost reductions.

Goal 5. Ensure integrity and efficiency in the election process.

- Objective 1) Collaborate with, educate and provide support to local election officials.
- Objective 2) Provide timely and accurate election materials and results.

## **Focus Area 2: SOUND FINANCIAL PLANNING AND PRACTICES**

Goal 1. Maintain financial policies that are responsible and transparent, while building the County's long term durable financial strength.

- Objective 1) Strengthen financial integrity and controls utilizing ordinances and administrative procedures.
- Objective 2) Maintain structurally balanced budget.
- Objective 3) Build fiscal reserves while maintaining an available minimum fund balance/net position of range 15% to 20%.
- Objective 4) Maintain or improve county credit ratings.
- Objective 5) Establish realistic revenue and expenditure budget estimates.
- Objective 6) Identify financing alternatives to the property tax levy to minimize the financial burden to County residents.
- Objective 7) Provide exemplary reporting of financial information.

Goal 2. Minimize and plan for workforce costs which comprise of almost 50% of the County's budgeted expenditures consistent with the attainment of county workforce goals.

- Objective 1) Provide competitive and desirable benefit packages consistent with budget constraints.
- Objective 2) Negotiate benefit discounts and cost savings.

Goal 3. Optimize and protect county workforce and assets by investing in effective and efficient resources and solutions.

- Objective 1) Increase efficiencies and improve results of county programs by investing in technology and maintenance of assets.
- Objective 2) Manage the capital improvement plan including prioritizing, funding and protecting current assets.
- Objective 3) Support injured, ill or disabled employees, and facilitate their return to work faster by adopting and deploying safety and risk management programs.
- Objective 4) Provide cost savings and risk sharing by participating in risk management partnerships.
- Objective 5) Provide a safe work environment through effective programs.
- Objective 6) Secure county assets to reduce and prevent loss or damage.

Goal 4. Investigate, enhance and manage revenue sources.

- Objective 1) Maximize reimbursements and collections for services provided as well as fines, fees and surcharges.
- Objective 2) Review fee structure and equitable cost sharing.

- Objective 3) Research and obtain new grants or other revenue sources promoting current or required services.
- Objective 4) Maximize private donation and fundraising opportunities.

### **Focus Area 3: COUNTY WORKFORCE**

Goal 1. Attract, hire and retain an effective, diverse, professional, dedicated and motivated workforce.

- Objective 1) Pursue effective recruiting strategies utilizing networking and technology to attract qualified candidates.
- Objective 2) Create and promote a healthy work environment that values employee contributions.
- Objective 3) Minimize turnover of staff to reduce costs and improve continuity of operations.
- Objective 4) Provide market competitive compensation and benefits.
- Objective 5) Review and modify an Affirmative Action Plan designed to promote a diverse workforce.
- Objective 6) Effectively utilize volunteers and student internship programs.

Goal 2. Create an environment which encourages employees to provide county services with maximum effectiveness and efficiency.

- Objective 1) Ensure an annual performance evaluation process is completed for every employee encompassing core competencies, appropriate organizational behaviors, and specific and measurable goals.
- Objective 2) Encourage exceptional performance by supporting a pay for performance compensation plan.
- Objective 3) Provide opportunities for training and encourage the development of professional skills to enable our employees to enhance productivity and enable employees to compete for and assume progressively more responsible positions.
- Objective 4) Establish mentorship programs to promote professional growth and communication.
- Objective 5) Develop effective scheduling techniques to reduce costs and improve employee retention.
- Objective 6) Recognize volunteers, citizens, employees and departments that achieve excellent results.

Goal 3. Implement workplace policies, programs, and practices that promote the overall health, safety and well-being of all county employees.

- Objective 1) Encourage participation in the employee wellness screening program designed to promote employee health and well-being.
- Objective 2) Empower employees to make consumer driven health care decisions.
- Objective 3) Increase employee awareness and usage of wellness program services and activities organized by the wellness committee to foster healthy eating and living habits.

Objective 4) Develop safety programs and encourage a culture of safety among all employees.

Goal 4. Develop employees to become leaders who promote ethics, innovation, and accountability.

Objective 1) Incorporate leadership goals into employee performance plans.

Objective 2) Develop and provide management and leadership training programs.

Objective 3) Emphasize the importance of ethics and accountability through policy and procedures.

Objective 4) Create a culture of acceptance that encourages development and implementation of innovative solutions.

Goal 5. Promote fair treatment of applicants and employees.

Objective 1) Maintain an equitable compensation plan.

Objective 2) Ensure compliance with all laws pertaining to employment discrimination and promote a culture of acceptance.

Objective 3) Comply with adopted policies and procedures related to human resources.

#### **Focus Area 4: COMMUNITY WELL BEING**

Goal 1. Identify and provide timely and efficient assistance to individuals and families to meet/sustain basic needs, and become productive and self-sufficient.

Objective 1) Increase access to information, resources and services, including home delivered meals, health services, transportation options, and in-home care in the least restricted environment.

Objective 2) Provide benefits/services within the mandated time frames.

Objective 3) Enhance care management services to provide a bridge to self-sufficiency.

Goal 2. Ensure that all children at risk receive the best treatment services to achieve the greatest success.

Objective 1) Provide enhanced county-wide foster home access, capacity, and quality of care.

Objective 2) Provide intervention services to prevent recurrence of child abuse/neglect.

Objective 3) Place children in need of temporary or permanent residency with extended family when possible.

Objective 4) Reduce recidivism by developing assessment and care plans for juvenile justice offenders.

Goal 3. Promote a healthy community.

Objective 1) Improve the County's health ranking within the State.

- Objective 2) Prevent the spread of disease by improving residents' environment.
- Objective 3) Provide services and resources to improve personal health.
- Objective 4) Provide education to empower residents to make informed health decisions.

Goal 4. Improve behavioral health through community based prevention and rehabilitation programs.

- Objective 1) Improve quality of life through access to appropriate behavioral health care.
- Objective 2) Reduce alcohol and drug dependency.
- Objective 3) Reduce incidents of suicide.

Goal 5. Enable older adults to maintain their health, safety, dignity and quality of life.

- Objective 1) Develop dementia capable services.
- Objective 2) Strengthen adult and elder protective services.

Goal 6. Ensure Veterans receive all services to which they are entitled.

- Objective 1) Creating awareness of programs available to Veterans.
- Objective 2) Provide technical assistance to eligible applicants.

Goal 7. Provide appropriate and necessary services to students who have special education needs relating to their education/life skill needs.

- Objective 1) Provide quality special education services at Lakeland School to ensure continuous student achievement.
- Objective 2) Encourage the greatest level of independence in the least restrictive environment, while providing a safe and secure environment.
- Objective 3) Cooperate with County school districts in providing special educational services.

Goal 8. Provide quality long-term skilled nursing care and rehabilitation services.

- Objective 1) Offer exceptional, patient-centered, high-quality care services.
- Objective 2) Enhance the quality of life and support the independence of residents and address the residents' individuality.
- Objective 3) Develop and implement a plan to meet regulatory requirements for managed care and alternative plan markets.
- Objective 4) Develop and implement a program to reduce the frequency of transfers to hospitals to perform in the top 60% of the federal readmission measure.

Goal 9. Provide educational opportunities to enhance overall community well-being.

- Objective 1) Work with local, state, and federal partners to offer educational programs.

- Objective 2) Address the needs of County residents by applying relevant University research.
- Objective 3) Promote personal growth, professional success, and organizational effectiveness through learning.

## **Focus Area 5: ENVIRONMENTAL AND LAND USE**

Goal 1. Sponsor programs to protect our community, health of our residents, and our natural resources.

- Objective 1) Strive to divert recyclable solid waste from disposal in local landfills so as to extend the useful life of local landfill facilities/sites.
- Objective 2) Properly collect and dispose of hazardous and special waste materials.
- Objective 3) Monitor rehabilitation of former gravel pits.
- Objective 4) Preserve water quality in the County; including surface water, run-off and ground water.
- Objective 5) Promote, plan and implement best land conservation practices.

Goal 2. Promote the comfort, health, safety, prosperity and general welfare of the community through regulation of land use.

- Objective 1) Guide the physical development of unincorporated areas through sound planning, zoning, sanitation standards and state mandates.
- Objective 2) Complete long range planning and development through our partnership with Southeastern Wisconsin Regional Planning Commission.

Goal 3. Develop and maintain geographic information system solutions and applications for use by governments, businesses, and citizens.

- Objective 1) Provide spatially accurate parcel layers by maintaining physical land monuments.
- Objective 2) Provide spatial land information by upgrading and maintaining geographical information systems applications.
- Objective 3) Facilitate the creation, maintenance and use of geographical information systems data.
- Objective 4) Broaden the reach and impact of geographical information systems by developing long range plans and strategic partnerships.

Goal 4. Encourage the dedication of open space and park lands through easements, acquisitions, donations, and working with local agencies.

- Objective 1) Implement the Walworth County Parks and Open Space Plan.
- Objective 2) Develop and maintain relationships with community organizations and groups to assist in implementation of individual park plans.

## **Focus Area 6: INFRASTRUCTURE**

Goal 1. Provide, operate, and maintain County infrastructure including highways, buildings, equipment, and associated services.

Objective 1) Annually update long range capital improvement plan.

Objective 2) Maintain accurate inventory and condition of all County assets.

Objective 3) Ensure the useful life of County assets and infrastructure by investing in appropriate and innovative solutions.

Objective 4) Establish and implement an optimal replacement and maintenance schedule.

Goal 2. Maximize sustainability of County infrastructure including highways, buildings, equipment, and associated services.

Objective 1) Minimize consumption of natural resources through established best practices.

Objective 2) Evaluate long term impacts and operating costs in decision-making.

Goal 3. Maintain and enhance state highway system within the County to ensure safe and functional transportation.

Objective 1) Complete requested services to the maximum authorized under annual routine maintenance agreement

Objective 2) Consider and evaluate performance based maintenance contract opportunities for full cost recovery.

## **Focus Area 7: PUBLIC SAFETY**

Goal 1. Provide a safe environment.

Objective 1) Detect, investigate and reduce crime.

Objective 2) Mitigate impact of natural and man-made emergencies.

Objective 3) Improve road and traffic safety through enhanced design, education, operations, and enforcement.

Objective 4) Maintain an emergency disaster recovery plan in a unified effort in improve disaster preparedness, mitigation, response and recovery countywide.

Objective 5) Pursue prevention strategies to reduce future public safety threats.

Objective 6) Plan for and recover from threat events.

Objective 7) Ensure custody and care for all inmates.

Objective 8) Investigate and improve reporting of all unnatural and/or suspicious deaths to determine an accurate cause and manner of death and provide timely information to the families of the deceased.

Goal 2. Communicate accurate and timely information.

- Objective 1) Collaborate with county departments, local agencies, community organizations, and vocational service providers.
- Objective 2) Engage community and partners to improve health and security.
- Objective 3) Strengthen and develop the current community health emergency preparedness plan and process.

Goal 3. Support the judicial process.

- Objective 1) Provide protection and assistance to the courts, employees, juries, inmates and the general public for a safe and secure environment.
- Objective 2) Execute court orders and provide administrative support services for court proceedings.
- Objective 3) Facilitate efficient trials.
- Objective 4) Coordinate jury services.
- Objective 5) Maximize efficient use of court appointed attorneys, mediators, and other consultants.
- Objective 6) Provide for special needs of citizens to participate in judicial process through interpreting or ADA support.

Goal 4. Ensure justice is served by enforcing state and local laws.

- Objective 1) Apprehend offenders, and provide a fair and timely disposition of criminal cases.
- Objective 2) Provide victim and witness services to assist individuals who have been impacted by crime or testifying in criminal proceedings.
- Objective 3) Provide a fair process for civil and criminal matters.
- Objective 4) Ensure compliance with all laws, including Supreme Court and local court rules.
- Objective 5) Secure and account for evidence and exhibits.

## **Appendix C**

### **Long-Term Planning**

One useful tool to assist the County in long-range planning is through a process known as SWOT analysis. SWOT stands for strengths, weaknesses, opportunities and threats.

Many businesses review their own strategic goals through SWOT analysis, but the tool is just as valuable to government. The first two letters in the acronym direct our attention to factors within Walworth County government. Taking an honest look at our organization, what are our strong points and what areas need to be improved? By understanding our strengths, we can leverage them to accomplish even more. Taking stock of our weaknesses allows us to shore them up to protect our organization and its mission. Opportunities and threats represent factors present in the environment in which the County operates. Although we may not be able to control them, it is critical that we understand them.

### **STRENGTHS**

#### *Countywide*

##### Personnel

The County's workforce represents one of its greatest assets. The County continues to attract quality employees. We have many experienced employees who can work efficiently and have a thorough knowledge of our organization. The average tenure of a County employee currently stands at 11.7 years. We have quality department heads and a strong "depth chart" of management talent in key departments.

UPDATE: The County retained the Hay Group consulting firm to conduct a classification and compensation study during 2016. The goal of the study was to ensure that the County's compensation system continues to attract and retain quality employees. The recommendations of that study have been included in the Administrator's budget.

##### Employee health fund

The County's self-funded health plan has maintained a solid net position, which will provide the County with options in the future to contain costs and comply with the Affordable Health Care Act. County employees have taken ownership of their own health issues, motivated, in part, by an active Wellness Council.

UPDATE: Health insurance rates remain frozen for the seventh consecutive year. In July 2016, the Human Resources Committee recommended plan design changes to the County's Tier 1 health plan in anticipation of the Federal "Cadillac Tax" in 2018.

##### County buildings

Nearly all County facilities have been replaced or remodeled in recent years. Ongoing maintenance issues are being addressed annually to maximize the buildings' useful lives. The County has developed building and equipment fund balance commitments for future maintenance projects, to reduce the need for large one-time projects that would fall on the County tax levy.

UPDATE: Construction is underway on a new Public Works maintenance facility. The Administrator's budget provides for replacement of the County's Health and Human Services building without the need to borrow.

#### Other infrastructure

The County has a demonstrated commitment to maintaining its roads and bridges. The County has established a ten year improvement plan which is anticipated to be funded without the need to borrow funds. The County Board adopted an ordinance establishing highway maintenance and improvement standards codifying a County policy to maximize the useful life of its highway infrastructure.

UPDATE: The road and bridge contingency commitment is well funded with a current plan to levy \$2.7 million each of the next 5 years for major reconstructions of road and bridge infrastructure. The County remains on an aggressive schedule to replace six bridges between 2017 and 2023.

#### Financial policies

Walworth County continues to maintain strong financial policies, which include line item budgeting, centralized purchasing and required bid processes, resulting in tight controls on spending. The County consistently maintains its minimum fund balance and net position policy, generally at the maximum level. Details of each fund and specific policies are found in the budget summary section of the budget book.

The County has developed several policies related to funding commitments and internally designated net position for the purpose of funding future debt calls, severance liabilities, building maintenance, equipment replacement, and road and bridge reconstruction.

UPDATE: All funds continue to function as intended. The building fund has played an integral role in funding construction of a proposed Health and Human Services building in 2018.

#### Other post employment benefits (OPEB)

The County's OPEB liability is well-funded. Unaddressed until 2005, Walworth County was able to bring this liability under control by ending retiree health insurance benefits for new hires and funding this liability utilizing periodic deposits into a "lockbox."

UPDATE: The County is currently reporting an OPEB asset instead of a liability according to current governmental accounting standards. An actuarial analysis of the County's OPEB situation was conducted as of December 31, 2015. OPEB trust fund assets totaled \$22.6 million while the actual present value of total protected benefits was \$19.9 million.

#### Debt

The County has a strong Aa1 debt rating assigned by Moody's Investors Service. We have taken advantage of excess cash reserves and a strong fund balance/net position to call several principal payments over the last several years, reducing our overall debt service costs. Based on the County's strong financial position, the County anticipates making additional debt calls in the future.

UPDATE: The County has not borrowed money since 2011. Our current five-year capital plan does not require any new borrowings. The Administrator's budget positions the County to be able to call its last outstanding bond issue in 2018.

#### Criminal justice collaboration

The County's Criminal Justice Coordinating Committee (CJCC) continues to make progress in implementing programs to reduce costs and improve public safety. Drug Court began operating in July, 2014.

UPDATE: As of August 31, 2016, 95 participants had graduated from the OWI court program; the average completion time for all four phases was 59 weeks. The completion rate stands at 87.2 percent and a retention percentage of 90 percent. As a result of these programs, 3,000 jail days were saved. Recidivism rates remain low.

#### Technology

The County is proactive with respect to implementation of new information technology.

UPDATE: The County's emergency recovery plan is strengthened by its ability to access technology housed outside of County facilities. Over the past fifteen years, new enterprise solutions have been implemented in every major department. Land Use and Resource Management converted to a new system in 2016 and Public Works will begin the process of implementing a new system in 2017.

### *Department Specific*

#### Children with Disabilities Education Board

The County's special education school continues to receive recognition for its excellent programming and facility.

UPDATE: The school is currently reviewing its long-term space needs with the assistance of a consultant.

#### Lakeland Health Care Center

The County continues to maintain an excellent skilled nursing care facility.

UPDATE: The five-star rating from the Center for Medicaid and Medicare Services was restored to the County's 120-bed nursing home. The program enjoys a solid reputation in the community.

### **WEAKNESSES**

#### *Countywide*

#### Aging workforce

The average age of a County employee is 45 years, which will create a loss of experience and continuity when these employees retire. While our efforts over the past decade have been focused on reducing the number of positions in the County, we need to plan for the retirement of key employees.

UPDATE: The “gray tsunami” is beginning in earnest in Walworth County with the retirement of many long-tenured employees. While the loss of seasoned employees has definitely had an impact, the County is encouraging department heads to be proactive in terms of succession planning. A case in point is our Veterans Service Office where outgoing County Veterans Service Officer Chris Jordan hired and trained a replacement to provide for a smooth transition.

#### County campus

The relative age and condition of our buildings is a definite strength. Our operations are, however, located in seven different buildings, which adds to operational and maintenance costs in areas such as utilities and janitorial services.

UPDATE: There is no easy fix for the fact that our operations are (necessarily) spread out among different buildings. The County has been proactive in terms of implementing energy efficiency projects, such as LED lighting.

#### Technology

The County relies on multiple software and hardware vendors to run County operations with ever increasing maintenance contracts.

UPDATE: This issue continues to be a challenge as we complete our migration off of our old legacy system. The addition of cloud service contracts creates more reliance on vendors and greater purchased service costs. The offset is greater access to expert services and a strengthened emergency recovery plan, which are critical to County services with a heavy reliance on technology.

#### Transportation

The demand for transportation for senior and disabled residents is growing in our county.

UPDATE: The County’s Transportation Coordinating Committee (TCC) has been very active. In 2015, the County transitioned to use of purchased transportation services rather than in-house transportation staffing, thereby reducing overall costs. Listening sessions were held in 2016 throughout the County to solicit feedback from seniors. A new mass transit grant (5311) was obtained and the hiring process is currently underway for a Mobility Coordinator.

## **OPPORTUNITIES**

### *Countywide*

#### Location conducive to economic development

The County is strategically located in southeast Wisconsin, approximately 85 miles northwest of the city of Chicago, 50 miles southwest of the city of Milwaukee and 65 miles southeast of the city of Madison. The County’s tax base is diverse and does not rely on the success of a single particular business or industry.

UPDATE: The County continues to support the County's public/private economic development organization, WCEDA. Population growth and new construction has slowed considerably in the County. New housing developments appear to be coming on line and WCEDA has been gearing its efforts to limit the "brain drain" of young high school graduates leaving our County.

#### Intergovernmental cooperation

As towns and municipalities face tighter budgets, the need for intergovernmental cooperation will increase. The County may provide services to local governments or vice versa. In any case, intergovernmental cooperation holds the promise of lower costs to taxpayers.

UPDATE: The County continues to foster intergovernmental cooperation by hosting regular meetings of the Intergovernmental Cooperation Council. Additionally, the 2017 Administrator's budget provides funding to assist towns and municipalities in studying ways to improve the sustainability of Fire/EMS service.

#### Higher education

UW-Whitewater is a premier university that is home to nearly 12,000 students. Aurora University in Williams Bay and Gateway Technical College both offer quality programs to students. While we have collaborated with the schools in the past, we have yet to scratch the surface in terms of goals that we could accomplish, together. The UW-Whitewater's staff is highly approachable and supportive of collaborative efforts.

UPDATE: Walworth County departments continue to work with UW-Whitewater and Gateway Technical College in providing student internship opportunities.

### *Department Specific*

#### Nursing Home

Hospitals from within and outside of the area refer patients to the Lakeland Health Care Center.

#### Sheriff

Future replacement of county-wide communication systems will provide opportunities for improving communication between multiple layers of municipal governments and emergency service providers.

## **THREATS**

### *Countywide*

#### Employee health costs

The Patient Protection and Affordable Health Care Act will limit the County's flexibility in terms of providing health coverage for its employees. Significant components of the plan are still being finalized. Additionally, medical inflation costs will continue to rise, posing a definite threat to the County's ability to provide quality benefits to its employees.

UPDATE: The Human Resources Committee has held a series of meetings in 2016 with the County's consultant to explore ways to reduce costs and mitigate adverse impacts of the Affordable Health Care Act.

#### Tax base

The County relies on property taxes to fund a significant portion of its operation. Two threats present themselves in this regard. First, an increasing number of taxpayers are challenging their tax assessments. County government has no control over how assessments are prepared. Taxpayers who successfully challenge their assessments are entitled to refunds, which could pose a challenge to the County in the future. A second challenge is presented by tax incremental financing districts (TIDs). When used properly, TIDs facilitate the redevelopment of property and its return to the tax base. A significant portion of the County's tax base is included in TIDs. TIF (tax incremental financing) law continues to expand, reducing a tax base that has not recovered since the 2008 economic collapse.

UPDATE: A major TID closed in the City of Lake Geneva as well as a TID in Darien. The County has promoted more careful analysis of TIDs. State law changes should make the TID process more transparent and accountable.

#### Cuts to State and Federal funding

The County derives a significant amount of its funding from state and federal grants and reimbursements. In many cases, these are on the decline and not in the County's control.

#### State levy limits

State Statutes mandate a levy limit on the County's tax levy. The limit is detailed in the budget summary section. The inability to raise the tax levy greatly limits the County's flexibility should we encounter some unexpected loss of revenue or additional expense.

#### Criminal justice costs

The cost of incarcerating prisoners has been skyrocketing and is a national phenomenon. As the population ages, jail health care costs are projected to rapidly increase.

UPDATE: On the positive side, electronic monitoring, as well as treatment courts, has reduced the need for more expensive incarceration.

#### Lack of state funding for critical infrastructure

It is becoming increasingly difficult to obtain 80/20 state funding for bridge replacement. Two municipalities in our county have funded bridge reconstructions themselves, while one town has shut down a bridge. Walworth County has developed a ten year plan to keep critical County bridges open in light of grossly inadequate state funding.

UPDATE: The County remains committed to an aggressive plan of bridge replacement. While the County will attempt to secure grant funding, bridges with low sufficiency ratings can be replaced without the need to borrow.

## *Department Specific*

### Children with Disabilities Education Board

The school is dependent upon a state CDEB appropriation. With few CDEBs operating statewide, it may be easier for the Legislature to end this appropriation. Census at the Lakeland School appears to be increasing.

UPDATE: While this threat can never be completely ruled out, CDEB funding has avoided many other budget cuts that the State Legislature has enacted. The CDEB annually sets the capacity of the Lakeland School and the school's Director, Tracy Moate, is currently working on a long-term space needs study with the assistance of an architect.

### Health and Human Services

HHS struggles to maintain programming in limited space. HVAC (heating, ventilation, air conditioning) issues have been a significant concern at the facility.

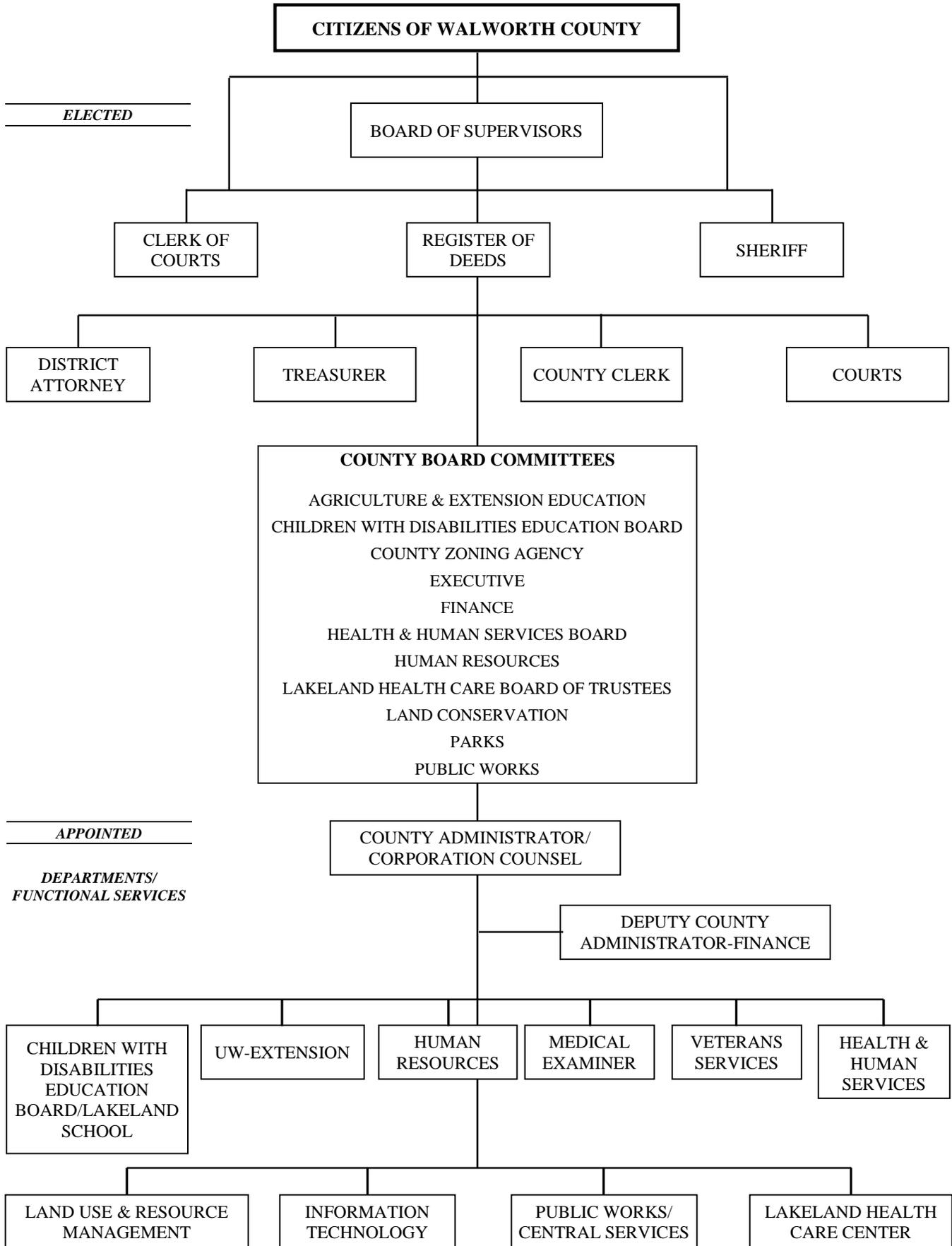
UPDATE: The Administrator's budget provides for replacement of the HHS building in 2018. That project should alleviate the above-stated threats.

### Lakeland Health Care Center

Our skilled nursing program is highly vulnerable to cuts in Medicaid and Medicare funding. Components of the Affordable Health Care Act may prove to be very costly.

UPDATE: Our Nursing Home Administrator has been proactive in terms of reducing this threat by staffing and programming in a manner that will maximize federal revenues.

# WALWORTH COUNTY ORGANIZATION STRUCTURE

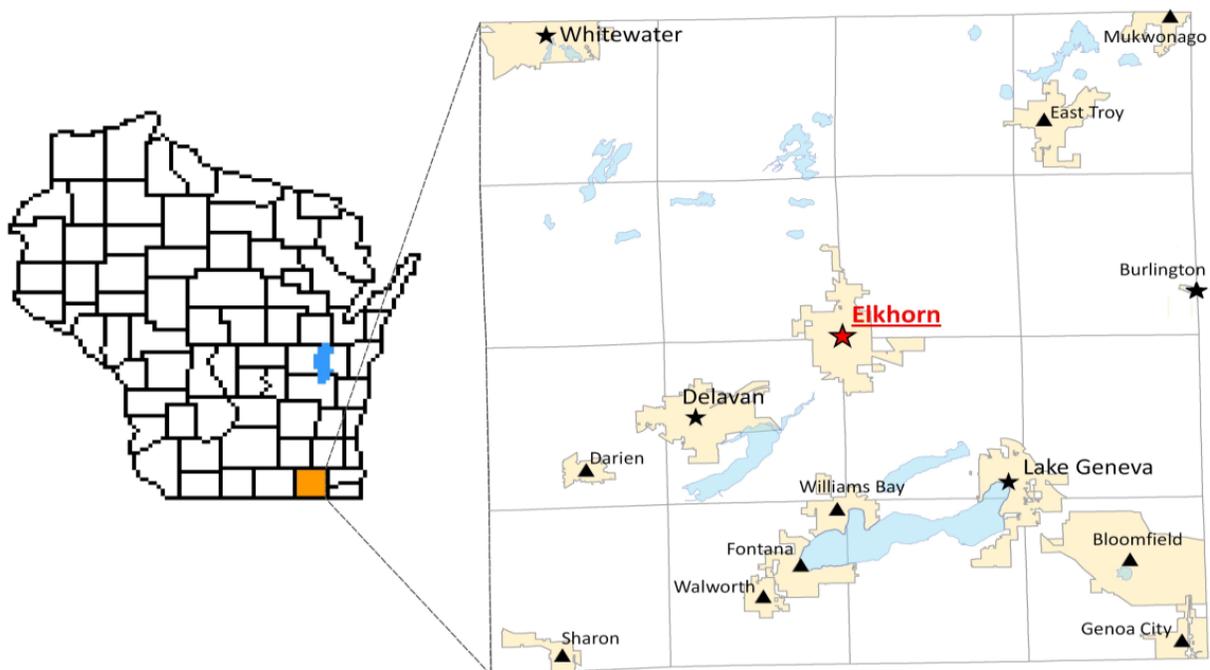




## Walworth County

Walworth County is strategically located in southeast Wisconsin, approximately 100 miles northwest of the City of Chicago, 50 miles southwest of the City of Milwaukee and 65 miles southeast of the City of Madison. The diversified topography has rolling hills, forests, prairies, marshes, meadows, and winding streams. It is a perfect square in shape, containing 576 square miles (368,640 acres). There are 37 lakes, the largest being Geneva Lake which is nine miles long, from one to three miles wide, with water supplied by fresh springs. The county seat is the City of Elkhorn. Walworth County includes all or portions of 5 cities, 9 villages, 16 towns and 15 school districts.

The growth of the county has been steady and permanent. In 1836, 27 families lived in the county in log houses; by 1990 the population had grown to 75,000, by 2000 to 92,013, with the 2010 census figure being 102,228. Walworth County's population is estimated by the Wisconsin Department of Administration to be 102,593 as of January 1, 2016. The first residents of Walworth County came principally from New York State. Other states represented were Ohio, Pennsylvania, Vermont, Massachusetts, Connecticut, and Illinois. Of those that came early to the wilderness, the English were predominant. Norwegians purchased land here after 1838, the Irish came after the famine of 1847, and the Germans arrived after the revolution of 1848. It was only after many hardships of the early pioneers that Walworth County became a "place of peace, comfort, and security."





## Walworth County

Walworth County was created in 1838 and named in honor of Rueben Hyde Walworth, a New York judge who was president of the New York State Temperance Society. In December of 1838, Elkhorn was established as the “seat of justice”.

Walworth County is home to the University of Wisconsin – Whitewater, a four-year institution founded in 1868 with an enrollment of 12,433 students (Fall, 2016). The college offers 48 undergraduate majors and 12 graduate programs. Gateway Technical College maintains a campus in the City of Elkhorn and offers associate degrees and vocational education programs to serve the technical training needs of the area. George Williams College of Aurora University is a private, independent university founded in 1884 offering undergraduate programs and graduate-level masters and doctoral degrees to approximately 350 students in Williams Bay. The Wisconsin School for the Deaf was organized in 1852 and stands on thirty-four acres of land in Delavan.

George Gale and Francis Utter published the county’s first newspaper, the “Western Star”, in 1845. The oldest newspaper that is still being published is the "Elkhorn Independent", begun by Edgar J. and Alonzo L. Farnum in 1853.

Policy-making and legislative authority is vested in the 11-member Board of Supervisors. Supervisors serve two-year terms and are elected in April of the even numbered calendar years. The Board of Supervisors appoints the County Administrator. The government provides a full range of services: general and financial administration, including tax collection; judiciary services and legal counsel; property records; county planning and zoning; public safety, including sheriff, emergency government and corrections facilities; health and human services; public works including transportation and facility management; veterans assistance; medical examiner; nursing home; election administration; cultural and recreational activities, including parks; special education; University of Wisconsin extension services; and the conservation of natural resources.

The first Walworth County courthouse was built in 1839 for Mr. LeGrand Rockwell. It contained a courtroom, a meeting room for county commissioners and an office for the registry of deeds and mortgages. This courthouse was located on Courthouse Square in Elkhorn, which was the site for 3 subsequent facilities.

The second courthouse was dedicated on May 10, 1843; for some years it was considered one of the best courthouses in the state.

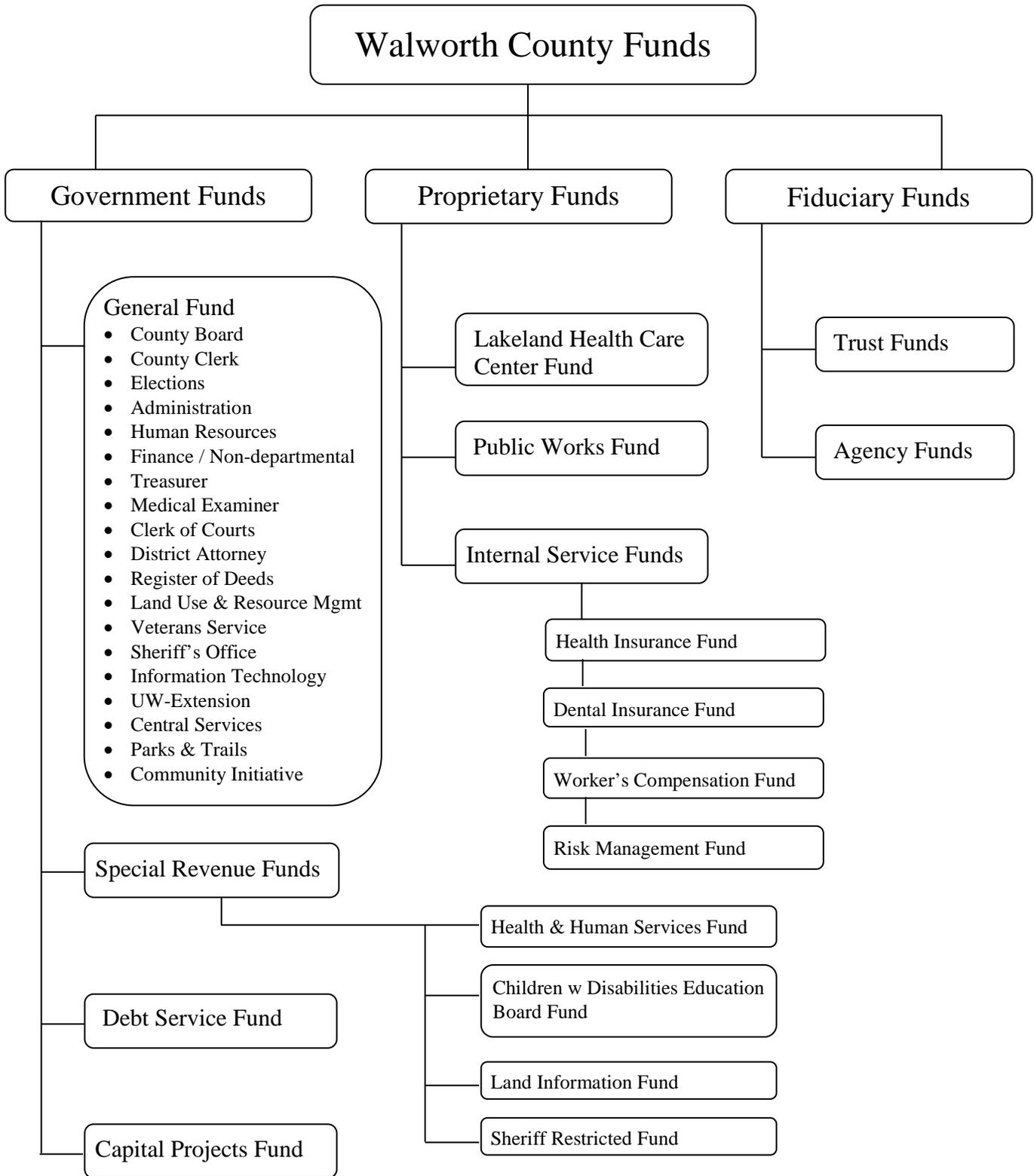
On September 20, 1875 the third courthouse was dedicated. An additional building was constructed adjacent to the courthouse for the Register of Deeds in 1905.

The fourth courthouse was dedicated on September 29, 1962. The design of this courthouse received state and national recognition. The facility was renamed the Walworth County Government Center in 2005. It currently houses the offices of Administration, Veterans Services, the County Treasurer, County Clerk, Register of Deeds, Finance, UW-Extension and Land Use & Resource Management.

In 2003, construction began on a new courthouse facility, located next to the Sheriff’s Office. Dedicated on May 15, 2005, the new facility was named the Judicial Center and contains the offices of the Clerk of Courts, District Attorney, Corporation Counsel and Information Technology.



# Fund Structure





## Fund Structure

---

Walworth County presents its financial statements in its Comprehensive Annual Financial Report (CAFR), grouped by categories of funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Walworth County maintains three categories of funds: governmental funds, proprietary funds and fiduciary funds.

*Governmental Funds* are principally supported by taxes and intergovernmental revenues. The governmental funds include:

**General Fund** – is the main operating fund. It accounts for all financial resources of the general government, except for those accounted for in another fund.

**Special Revenue Funds** – are used to account for the proceeds of specific revenue sources, other than major capital projects, that are legally restricted to expenditures for specified purposes.

**Health & Human Services Fund** – accounts for the services, many funded with state and federal money, providing the county’s taxpayers with health information and assistance.

**Children w/ Disabilities Education Board Fund** – accounts for services, many funded with state and federal money, providing the county’s disabled children with public and special education.

**Land Information Fund** – accounts for services, funded with retained filing fees, providing the administration and coordination of County land record modernization activities.

**Sheriff Restricted Funds** – accounts for Sheriff restricted funds for use by the County. These funds include the jail assessments, county share of federal and state confiscated funds, Alpine Valley fees, and other Sheriff restricted donations.

**Debt Service Fund** – are used to accumulate monies for the payment of long-term debt obligations. Taxes or transfers from other funds provide primary financing for debt service.

**Capital Projects Fund** – are used to account for financial resources which are used for all acquisitions or construction of major capital projects.

*Proprietary Funds* are intended to recover all or a significant portion of their costs through user fees and charges, or a business-type fund. The proprietary funds include:

**Lakeland Health Care Center Fund** – accounts for the provision of health delivery services to its elderly residents. Most funding is Federal Medicare and Medicaid programs as well as private billing of residents.



## Fund Structure

---

**Public Works Fund** – accounts for the maintenance and construction of state highways and local roads, as well as services billed to the state, other local governments, and other County departments; facilities; and solid waste. Costs are billed at actual cost plus an overhead factor.

**Internal Service Funds** – are used to accumulate and allocate costs internally among the County's various functions. These services predominately benefit governmental rather than business-type functions. As such, they are considered part of governmental funds:

**Health Insurance Fund** – accounts for the health benefits of County employees. Premiums collected are used to support the expense of the fund.

**Dental Insurance Fund** – accounts for the dental benefits of County employees. Premiums collected are used to support the expense of the fund.

**Worker's Compensation Fund** – accounts for the worker's compensation benefits of County employees. Premiums collected are used to support the expense of the fund.

**Risk Management Fund** – accounts for self-funded general liability insurance of the County. Property, crime, boiler, volunteer and employee bond insurances are also included. Premiums collected are used to support the expense of the fund.

*Fiduciary Funds* are used to account for resources for the benefit of parties outside the government. These funds can be Private Purpose Trust Funds or Agency Funds. They are excluded from the government-wide financial statements because the resources of those funds are not available to support the County's own programs. Fiduciary Funds are excluded from the budget document.

### **Basis of Accounting**

Walworth County uses the modified accrual basis of accounting for governmental funds. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers 60 days of the end of the current fiscal period to be available. Expenditures are generally recorded when a liability is incurred. Debt Service expenditures are recorded only when payment is due.

The proprietary funds used the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flows. The tax levy is recognized as revenues in the year for which it is levied. The basis of accounting used in audited financial statements is the same basis used in budgeting.



## Fund Structure

The following table shows the relationship of county departments to county funds. Departmental relationships can change from year to year with the Debt Service and Capital Projects funds depending on the approved capital projects and the funding source of those projects.

| Departments                           | Funds   |     |      |           |                    |              |                  |      |     |
|---------------------------------------|---------|-----|------|-----------|--------------------|--------------|------------------|------|-----|
|                                       | General | HHS | CDEB | Land Info | Sheriff Restricted | Debt Service | Capital Projects | LHCC | DPW |
| County Board                          | ✓       |     |      |           |                    |              | ✓                |      |     |
| County Clerk/Elections Administration | ✓       |     |      |           |                    |              | ✓                |      |     |
| Human Resources                       | ✓       |     |      |           |                    |              |                  |      |     |
| Finance/Non Departmental              | ✓       |     |      |           |                    | ✓            | ✓                |      |     |
| Treasurer                             | ✓       |     |      |           |                    |              | ✓                |      |     |
| Medical Examiner                      | ✓       |     |      |           |                    |              |                  |      |     |
| Clerk of Courts                       | ✓       |     |      |           |                    |              | ✓                |      |     |
| District Attorney                     | ✓       |     |      |           |                    |              |                  |      |     |
| Register of Deeds                     | ✓       |     |      |           |                    |              | ✓                |      |     |
| Land Use & Resource Mgmt              | ✓       |     |      |           |                    |              | ✓                |      |     |
| Veteran's                             | ✓       |     |      |           |                    |              |                  |      |     |
| Sheriff                               | ✓       |     |      |           | ✓                  |              | ✓                |      |     |
| Information Technology                | ✓       |     |      | ✓         |                    |              | ✓                |      |     |
| UW Extension                          | ✓       |     |      |           |                    |              |                  |      |     |
| Community Initiatives                 | ✓       |     |      |           |                    |              |                  |      |     |
| Health & Human Services               |         | ✓   |      |           |                    |              | ✓                |      |     |
| Children w. Dis Education Board       |         |     | ✓    |           |                    | ✓            | ✓                |      |     |
| Lakeland Health Care Center           |         |     |      |           |                    |              | ✓                | ✓    |     |
| Public Works                          | ✓       | ✓   | ✓    |           | ✓                  | ✓            | ✓                |      | ✓   |



## Financial Policies

---

A number of policies provide the context for planning and developing a budget in any given year. Fiscal policies address the acquisition and general allocation of resources: cash management, reserves, debt service, etc. These policies are specific to the budget year. They address the key issues and concerns of the task at hand – preparing a balanced budget that effectively achieves the County’s priorities within current and expected economic and political realities.

### Balanced Budget

State statutes require counties to prepare an annual budget. The budget presented must be a balanced budget and meet the guidelines established by the Finance Committee. The budget is balanced when budgeted revenue sources are equal to budgeted expenditures.

### Internal Controls

Walworth County is committed to the development of good management systems and controls. Significant efforts are made to employ qualified personnel. Likewise, systems are conscientiously developed within Walworth County to allow employees to function effectively, while providing appropriate levels of supervision, internal controls and segregation of job duties.

### Independent Audit

A certified public accounting firm is hired to conduct an independent audit of its accounting records annually in compliance with generally accepted accounting and auditing standards and in compliance with the Single Audit Act requirements. State law and Walworth County Ordinances require an annual audit of the financial statements of Walworth County by an independent certified public accountant.

### Bond Rating

Walworth County maintains an Aa1 bond rating due to its fiscal integrity. The last rating was received from Moody’s Investors Service during the 2011 borrowing process issued on July 6, 2011.



## Financial Policies

---

### Cash Management

Cash temporarily idle during the year is invested in US Treasury obligations and government securities, certificates of deposit, government obligation bonds or securities, State of Wisconsin Local Government Investment Pool, deposits held with fiscal agents, and collateralized money markets and repurchase agreements. On December 31, 2016, the County had \$148 million of cash and investments.

The primary objectives of the Walworth County investment policy are to preserve capital in the overall portfolio, to remain sufficiently liquid to meet disbursement requirements, and to realize the maximum return consistent with portfolio safety and liquidity needs.

### Use of Available Fund Balance/Net Position

Walworth County Ordinance 30-170 through 30-181 defines the appropriate available fund balances and net position. The General fund shall maintain a minimum available balance of 15-20% of the General Fund revenues plus the property tax revenue allocated to each fund. Children with Disabilities Education Board, Lakeland Health Care Center, and Public Works funds shall each maintain a minimum available balance to be 15-20% of their total revenues excluding the tax levy allocation and transfers/capital contributions made to the fund.

The available fund balances and net position are further analyzed on pages 72 - 78 noting any excess of funds to be appropriated as authorized by the County Board of Supervisors. Use of the funds are limited to one-time expenditures, including but not limited to: capital expenditures, prepayment of outstanding debt, start-up costs for new programs, termination costs of ineffective or inefficient programs, advance payments of multi-year obligation to achieve a discount, debt service expenditures, or other nonrecurring expenditure.

County Ordinance 30-182 defines the desired minimum net position balances for internal service funds. The Health Insurance and Dental Insurance funds shall strive to maintain a yearend average of six months claims based on the prior year claims expense. The Worker's Compensation fund shall strive to maintain a yearend average of six months claims based on the average of the last 3 years of claims expense. The Risk Management fund shall strive to maintain a \$4 million balance including amounts held by third party administrators.

Internal service fund net position can be used to supplement revenue shortfalls or expenditure claims for that particular fund only. Net position balances that fall below minimums will be budgeted to build back minimum balances in future years. Further analysis of net position for these funds can be found on pages 79 - 82.



## Financial Policies

---

### Insurance Liability

The County internal service funds (health, dental, worker's compensation, and risk management) maintain a self-funded portion of the insurance coverage. The County purchases stop loss insurance for catastrophic coverage. The County contracts with an actuarial firm to establish the incurred but not reported liabilities (IBNR) for these funds. The health and dental funds record the total actuarial determined IBNR liability. The worker's compensation fund maintains an IBNR liability of between 80 and 90 percent probability of occurrence level and the risk management fund maintains an IBNR liability of between 90 and 95 percent probability of occurrence level. In addition to these IBNR liabilities the County strives to maintain a reserve balance for catastrophic coverage. As of December 31, 2015 combined equity in all four funds total \$20 million.

### Long-term Liabilities

Responsible financial management means looking beyond the next fiscal year to potential liabilities that can impact Walworth County in the future. Post-employment benefits are long-term costs that the County has addressed early beginning to save for its OPEB Trust in 2005. The County's most recent actuarial study in January, 2016, shows that the County is fully funded for not only the current actuarial accrued liability, but also the present value of total projected benefits of \$19.96 million. The County's OPEB Trust investment asset at December 31, 2015 was \$22.6 million.

The County Board approved Ordinance #285-11/04 adopting a 30-year amortization of this liability. The County Board approved Ordinance #856-05/14 decreasing the amortization period from 30 to 11 years effective January 1, 2014 due to the success of the early set-aside of funding. As such, the 2017 budget does not contain a contribution to post-employment benefits.

The County's financial plan going forward will be to continue to review the status of its actuarial study in comparison to its assets to determine whether any additional contribution is necessary. The current status shows that the plan is funded through 2045 based on current estimated projections on the liability, interest return rate, and withdrawal needs.

### Apportionment of Tax

The County apportions tax to municipalities based on equalized values established by the State of Wisconsin, Department of Revenue each year. Equalized values are released on August 15<sup>th</sup>



## Financial Policies

---

each year. Taxes are apportioned based on equalized values reduced by Tax Increment Financing Districts (TID).

Taxes are apportioned to all taxpayer's in Walworth County, with the exception of the Library and the Children with Disabilities Education Board (CDEB) tax. Generally, a municipality may exempt itself from the library tax if that municipality provides library services. In Walworth County, all cities and all but one village, provide library services to their residents. The Village of Bloomfield was incorporated and began operations in 2012. This village does not currently provide library services. The library tax is apportioned to the towns and the Village of Bloomfield.

A school district may opt-out of the CDEB tax if it receives special education services elsewhere or provides those services. The residents of the Palmyra/Eagle, Mukwonago, Clinton and Burlington school districts do not receive special education services from Walworth County. The remaining school districts of the county receive the CDEB tax apportionment.

### Revenue Estimates

In order to maintain good fiscal integrity, Walworth County uses conservative estimates when forecasting revenues so that actual revenues equal or exceed the budgeted revenues. Historical trend analysis is heavily used in forecasting.

### Debt Service

Proceeds from the sale of notes or bonds will not be used for operational costs. In anticipation of issuing debt, the County will analyze capital funding alternatives, including use of unassigned funds. The County will sell ten-year notes instead of longer term bonds, with the exception of borrowing for the Children with Disabilities Education Board. Debt repayment will not exceed the useful life of the capital purchase. The County will not issue debt without the ability to integrate the costs of debt service with operating costs.

### Multi-year Capital Budget Plan

The 2017 – 2021 Capital Improvement Plan (CIP) addresses long-term capital needs. The process is integrated with the budget process. The County's need of new and replacement



## Financial Policies

---

equipment is on-going. The fast pace of technology changes makes this need even greater. As the need for equipment change increases, the need to keep this plan fully integrated with the budget process becomes much more critical in order to balance priorities.

The CIP includes all capital expenditures for projects that acquire, create or improve capital assets and require a significant commitment of resources. It is a five year plan, with authorization by the County Board of Supervisors for year one spending only. The balance of years in the plan set the stage for future budget cycles.

### Contingencies & Severance

As a result of the requirement to levy only once during a year, Walworth County budgets a contingency amount to fund unexpected or emergency issues that may occur. In 2017, the contingency budget is \$625,000, or .4% of the total expenditure budget. This is a very small contingency fund.

On a similar budget note, Walworth County budgets a severance amount to fund accumulated payouts of vacation, holiday, compensatory and sick time banks or severance packages. Due to the uncertainty of when employees leave employment, a severance amount of \$500,000 is included in the 2017 budget. Excess remaining funds in the severance budget shall be saved for future severance payments via a commitment fund balance account.

Departments are encouraged to fund unexpected or emergency expenses within departmental budgets by reallocation of line items. If this becomes impossible, reallocation between departments are made. Overall, county revenues and expenditures are closely monitored.



# The Budget

---

## Calendar

Walworth County is required by Wisconsin State Statutes to prepare an annual budget. The budget process includes projections, planning, preparation, multiple levels of review, presentation to the Public and finally, adoption by the County Board of Supervisors.

| <b><u>Date</u></b> | <b><u>Task</u></b>   |
|--------------------|--|
| 5/2                | 2017 IT Project & Investment Justification Requests due                      |
| 6/6                | Capital Improvement Plan (CIP) preparation materials distribution            |
| 6/24               | Departmental CIP 2017 – 2021 requests due to Finance                         |
| 6/27               | Distribution of personnel change forms for reclassifications/reorganizations |
| 7/8                | Departmental reclassification/reorganization requests due                    |
| 7/11-12            | Budget entry training  |
| 7/13               | Operating budget preparation materials distribution                          |
| 8/3                | Departmental 2017 budget requests due to Finance                             |
| 8/15               | Equalized values announced   |
| 8/22-26            | Administrative review of the budget  |
| 8/26               | Administrator's final budget decisions due                                   |
| 9/6                | Administrator's Budget Presentation – Committee of the Whole meeting         |
| 9/9                | Budget appeals due signed by Supervisors                                     |
| 9/12               | CIP appeals – Public Works Committee meeting                                 |
| 9/14               | Personnel appeals – Human Resources Committee meeting                        |
| 9/15               | Budget appeal decisions, 2017 Preliminary Budget set by Finance Committee    |
| 10/10              | Budget publication due to newspaper  |
| 10/11              | Preliminary budget document distributed to County Board Supervisors          |
| 10/12              | Budget published in official newspaper                                       |
| 10/15              | School district equalized values announced                                   |
| 10/27              | Public Budget Hearing  |
| 11/1               | Budget amendments due signed by Supervisors                                  |
| 11/7               | Budget adoption at County Board meeting                                      |
| 11/15              | Apportionment sheets due to the State  |
| 12/15              | Tax rate calculations due to the State                                       |



# The Budget

---

## Process

- Feb/Mar Preparation of the budget calendar and projections.
- May Capital Improvement Plan (CIP) development, including generation of the CIP database and CIP materials, forms and procedures.
- May 2 Significant programming requests for the budget year, prepared by departments using the Project Investment Justification form, are due to Information Technology.
- June Payroll budget initiation, including generation of budget database of employee data; loading of projected and established fringe rates & pay tables; reconciliation of full-time equivalents; and aging of existing staff within the database to capture increases.
- June 6 Budget materials distribution to departments for preparation of departmental 5-year CIP.
- June 24 Departmental 5-year CIP requests due to Budget staff.
- June 27 Distribution of personnel change forms for departmental reclassification and reorganization requests for 2017.
- July Development of operating budget, including base budget system load and generation of operating budget materials, worksheets, forms and procedures.
- July 8 Departmental reclassification/reorganization requests due to Human Resources Director.
- July 11-12 Budget entry training. This workshop provides technical training on budget entry in the financial software. It also provides an opportunity to discuss other budget question, issue, or to provide clarification on the process.
- July 13 Distribution of operating budget materials to departments.
- July 29 Human Resources recommendations on personnel change requests submitted to departments.
- Aug 3 Departmental budget requests due to Budget staff, including budget entry into financial software; compilation of division mission statements, major achievements, goals & objectives, performance indicators and significant issues; and fee schedule change requests. Completion of this step sets the department requested budget.
- Aug 15 Equalized Values announced by the State of Wisconsin, Department of Revenue.
- Aug 22-26 Administrative review of 2017 departmental budget requests. The County Administrator and Finance staff meet with each department head to review budget requests and CIP.



## The Budget

---

- Aug 26 Final budget decisions due from the Administrator as to what is to be included in the budget. The County Administrator is required by 59.18 (5) of the Wisconsin Statutes to submit a budget to the County Board. Completion of this step sets the Administrative Budget.
- Sept 6 The County Administrator presents the Administrator's Budget to the County Board at a meeting of the Committee of the Whole.
- Sept 12 Public Works Committee hearing meeting for appeals to the Administrator's CIP. The committee makes a recommendation to the Finance Committee.
- Sept 14 Human Resource Committee hearing meeting for appeals to the Administrator's budget on personnel line items. The committee makes a recommendation to the Finance Committee.
- Sept 15 Finance Committee hearing meeting for appeals to the Administrator's budget. The authority to make a change to the Administrator's budget is delegated to the Finance Committee. Completion of this step sets the Preliminary Budget.
- Oct 10 2017 budget publication is prepared and submitted to the official newspaper of the County.
- Oct 11 2017 Preliminary Budget book distribution to the County Board.
- Oct 12 2017 Preliminary Budget is published in the official newspaper.
- Oct 15 School district equalized values are announced by the Department of Public Instruction.
- Oct 27 Presentation of the 2017 Preliminary Budget at a Public Budget Hearing which is a special meeting of the County Board of Supervisors.
- Nov 1 Amendments to the Preliminary Budget due to Finance, signed by Supervisors.
- Nov 7 Adoption of the 2017 Annual Budget and 5-year capital improvement plan at the regular November County Board meeting. Each amendment to the Preliminary Budget is approved or denied by the County Board. The County Board adopts resolutions, which authorize budget for year one of the CIP, updates the fee schedule, sets authorized positions by department, and the tax levy.
- Nov 15 Tax Apportionment sheets due to the State of Wisconsin.
- Dec 15 Tax Levy Limit calculations due to the State of Wisconsin.



# The Budget

---

## Transfers & Amendments

Department heads are responsible for budget compliance according to Walworth County Administrative Procedure 1-210, which is at the posting level. The budget can be amended with appropriate approval(s), dependent upon the level of the amendment. Levels of budget amendments are as follows:

- Level 1: Transfers of \$2,000 or less for any single purpose.
- Level 2: Transfers of greater than \$2,000, but not exceeding \$25,000, for any single purpose.
- Level 3: Transfers between line item accounts in excess on \$25,000.
- Level 4: Transfers requiring submission of a resolution to the County Board:
  - A. Transfers exceeding 10% in the aggregate of the funds originally provided for such office or department.
  - B. Transfers exceeding the amount adopted in the Contingency Fund budget.
  - C. Transfers from the Contingency Fund.
  - D. Transfers from the unassigned General Fund balance.

The level also determines the approval required for a budget amendment:

- Level 1: department head.
- Level 2: department head and the County Administrator.
- Level 3: department head, County Administrator and the Finance Committee.
- Level 4: department head, County Administrator, Finance Committee and County Board.

Department heads, or their designee, receive reports on a monthly basis including a Budget Compliance Report. Corrective action is required by the 20<sup>th</sup> of the month for over-spent expenditure accounts and any known adjustments needed for revenue accounts.

Due to the adoption of a balanced budget, departments monitor revenues on a monthly basis, as revenue shortfalls require adjusted spending plans or identification of other revenue sources to support expenditures. Most revenue budgets are based on historical trends and can be volatile from year to year.



## Other Planning Processes

Several long-term planning processes occur throughout the year to assist in development of the operating and capital budget each year. These plans are developed and maintained throughout the year.

|   | Type of Plan  | Description of Process   | Budget Impact  |
|---|---|--|--|
| Vehicle/equipment replacement                   | 5-year equipment and vehicle replacement plan                                   | Public Works evaluates and rates vehicles based on mileage/usage, condition and age.   | Allows for a consistent level of expenditures while maintaining an optimum condition of the fleet.   |
| Technology equipment replacement                | 5-year computer replacement plan  | Information Technology maintains an inventory of technology equipment assigned to employees.   | Plans funding of annual replacement of technology equipment and identifies those costs by employee & department.   |
| Project investment justification process        | Multi-year plan for major computer programming needs                            | Information Technology develops priorities based on programming requests of county departments.  | Provides a plan for funding of major programming and software implementation or upgrades.  |
| Road plan                                       | 10-year plan of road maintenance, renovation, or replacement                    | Public Works develops a roads improvement plan based on priorities of the State of Wisconsin and maintaining a minimum PASER rating of 7.0.          | Long-term planning for road infrastructure integrated into the 5-year capital improvement plan.  |
| Long-term borrowing                             | Multi-year plan of projected borrowing  | Developed with bond consultants, Robert W. Baird & Co., plan is based on 5-year capital improvement borrowing plan.                                  | Identifies principal & interest obligations in future years. Annual payments are managed to avoid peaks & valleys in funds needed each year.   |
| Capital improvement plan                        | 5-year plan of capital projects by project and plan year                        | Plan is submitted to County Board for review and funding approval of year one projects.  | Provides planning for required funding/borrowing needs and operational budget impacts of capital improvements.   |
| Use of fund balance – net position              | 5 year plan of capital projects to be funded by fund balance - net position     | Capital improvement plan projects are decided in advance to be paid with committed or assigned fund balances or restricted revenue sources.          | Provides planning for required funding/borrowing needs and operational budget impacts of capital improvements.   |
| Fund balance minimums                           | Multi-year plan for maintaining unassigned fund balances within a minimum range | General, CDEB, LHCC, Public Works, Health, Dental, Worker’s Compensation, and Risk Management funds strive to maintain a minimum unassigned balance. | Planning of fund balances/net position exceeding minimums to be used in allowable projects or activities and balances below minimums to be brought back gradually to allowable ranges. |
| Other post employment benefits (OPEB) liability | Multi-year plan calculating the OPEB liability and funding of it                | Actuarial studies are completed on qualified health benefits with bi-annual review and adjustment.   | The liability is now fully funded. Going forward, the impact on the operating budget will be insignificant.  |
| Long term plan                                  | Multi-year plan used for strategic planning and budgeting                       | Developed on an annual basis with County Administrator and Department heads.   | Identifying the goals of the County assist in development of departmental budgets and goals.   |



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Walworth**

**Wisconsin**

For the Fiscal Year Beginning

**January 1, 2016**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **County of Walworth, Wisconsin** for the Annual Budget beginning January 01, 2016. In order to receive this award, a governmental 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 communications device.

This award is valid for a period of one year only. 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. This is the twelfth consecutive year that Walworth County has received the award.

## **BUDGET SUMMARIES**

WELFORTH COUNTY

*This page intentionally left blank.*



Est. 1839

W E L F O R T H C O U N T Y

*Walworth County  
Divisional Budget Comparison  
Preliminary Budget*

|                                     | 2016<br>Tax Levy   | 2017<br>Revenues   | 2017<br>Expense  | 2017<br>Equity<br>(Use)/Add | 2017<br>Tax Levy   | Levy<br>Change   | %              |
|-------------------------------------|--------------------|--------------------|------------------|-----------------------------|--------------------|------------------|----------------|
| COUNTY BOARD                        | 274,157            | -                  | 383,211          | -                           | 383,211            | 109,054          | 39.8%          |
| <b>COUNTY BOARD</b>                 | <b>274,157</b>     | <b>-</b>           | <b>383,211</b>   | <b>-</b>                    | <b>383,211</b>     | <b>109,054</b>   | <b>39.8%</b>   |
| COUNTY CLERK                        | 406,298            | (26,065)           | 442,317          | -                           | 416,252            | 9,954            | 2.4%           |
| <b>COUNTY CLERK</b>                 | <b>406,298</b>     | <b>(26,065)</b>    | <b>442,317</b>   | <b>-</b>                    | <b>416,252</b>     | <b>9,954</b>     | <b>2.4%</b>    |
| ELECTIONS                           | 168,244            | (20,000)           | 570,233          | -                           | 550,233            | 381,989          | 227.0%         |
| <b>ELECTIONS</b>                    | <b>168,244</b>     | <b>(20,000)</b>    | <b>570,233</b>   | <b>-</b>                    | <b>550,233</b>     | <b>381,989</b>   | <b>227.0%</b>  |
| ADMINISTRATION                      | 1,066,352          | (1,286,590)        | 2,559,779        | -                           | 1,273,189          | 206,837          | 19.4%          |
| <b>ADMINISTRATION</b>               | <b>1,066,352</b>   | <b>(1,286,590)</b> | <b>2,559,779</b> | <b>-</b>                    | <b>1,273,189</b>   | <b>206,837</b>   | <b>19.4%</b>   |
| HUMAN RESOURCES                     | 1,181,502          | (170)              | 1,181,119        | -                           | 1,180,949          | (553)            | - %            |
| <b>HUMAN RESOURCES</b>              | <b>1,181,502</b>   | <b>(170)</b>       | <b>1,181,119</b> | <b>-</b>                    | <b>1,180,949</b>   | <b>(553)</b>     | <b>- %</b>     |
| FINANCE                             | 1,456,352          | (1,000)            | 1,648,691        | -                           | 1,647,691          | 191,339          | 13.1%          |
| <b>FINANCE</b>                      | <b>1,456,352</b>   | <b>(1,000)</b>     | <b>1,648,691</b> | <b>-</b>                    | <b>1,647,691</b>   | <b>191,339</b>   | <b>13.1%</b>   |
| TREASURER                           | (1,350,689)        | (1,909,765)        | 570,452          | -                           | (1,339,313)        | 11,376           | 0.8%           |
| <b>TREASURER</b>                    | <b>(1,350,689)</b> | <b>(1,909,765)</b> | <b>570,452</b>   | <b>-</b>                    | <b>(1,339,313)</b> | <b>11,376</b>    | <b>0.8%</b>    |
| MEDICAL EXAMINER                    | 532,899            | (115,000)          | 645,958          | -                           | 530,958            | (1,941)          | (0.4%)         |
| <b>MEDICAL EXAMINER</b>             | <b>532,899</b>     | <b>(115,000)</b>   | <b>645,958</b>   | <b>-</b>                    | <b>530,958</b>     | <b>(1,941)</b>   | <b>(0.4%)</b>  |
| CLERK OF COURTS                     | 1,617,467          | (1,738,995)        | 3,540,667        | -                           | 1,801,672          | 184,205          | 11.4%          |
| <b>CLERK OF COURTS</b>              | <b>1,617,467</b>   | <b>(1,738,995)</b> | <b>3,540,667</b> | <b>-</b>                    | <b>1,801,672</b>   | <b>184,205</b>   | <b>11.4%</b>   |
| DISTRICT ATTORNEY                   | 757,841            | (78,800)           | 871,554          | -                           | 792,754            | 34,913           | 4.6%           |
| <b>DISTRICT ATTORNEY</b>            | <b>757,841</b>     | <b>(78,800)</b>    | <b>871,554</b>   | <b>-</b>                    | <b>792,754</b>     | <b>34,913</b>    | <b>4.6%</b>    |
| REGISTER OF DEEDS                   | (222,895)          | (855,480)          | 527,379          | -                           | (328,101)          | (105,206)        | (47.2%)        |
| <b>REGISTER OF DEEDS</b>            | <b>(222,895)</b>   | <b>(855,480)</b>   | <b>527,379</b>   | <b>-</b>                    | <b>(328,101)</b>   | <b>(105,206)</b> | <b>(47.2%)</b> |
| LAND USE                            | 781,868            | (300,942)          | 1,131,559        | -                           | 830,617            | 48,749           | 6.2%           |
| RESOURCE MANAGEMENT                 | 348,247            | (321,839)          | 595,526          | -                           | 273,687            | (74,560)         | (21.4%)        |
| <b>LAND USE &amp; RESOURCE MGMT</b> | <b>1,130,115</b>   | <b>(622,781)</b>   | <b>1,727,085</b> | <b>-</b>                    | <b>1,104,304</b>   | <b>(25,811)</b>  | <b>(2.3%)</b>  |
| VETERANS SERVICE                    | 273,626            | (12,474)           | 273,963          | -                           | 261,489            | (12,137)         | (4.4%)         |
| <b>VETERANS SERVICE</b>             | <b>273,626</b>     | <b>(12,474)</b>    | <b>273,963</b>   | <b>-</b>                    | <b>261,489</b>     | <b>(12,137)</b>  | <b>(4.4%)</b>  |

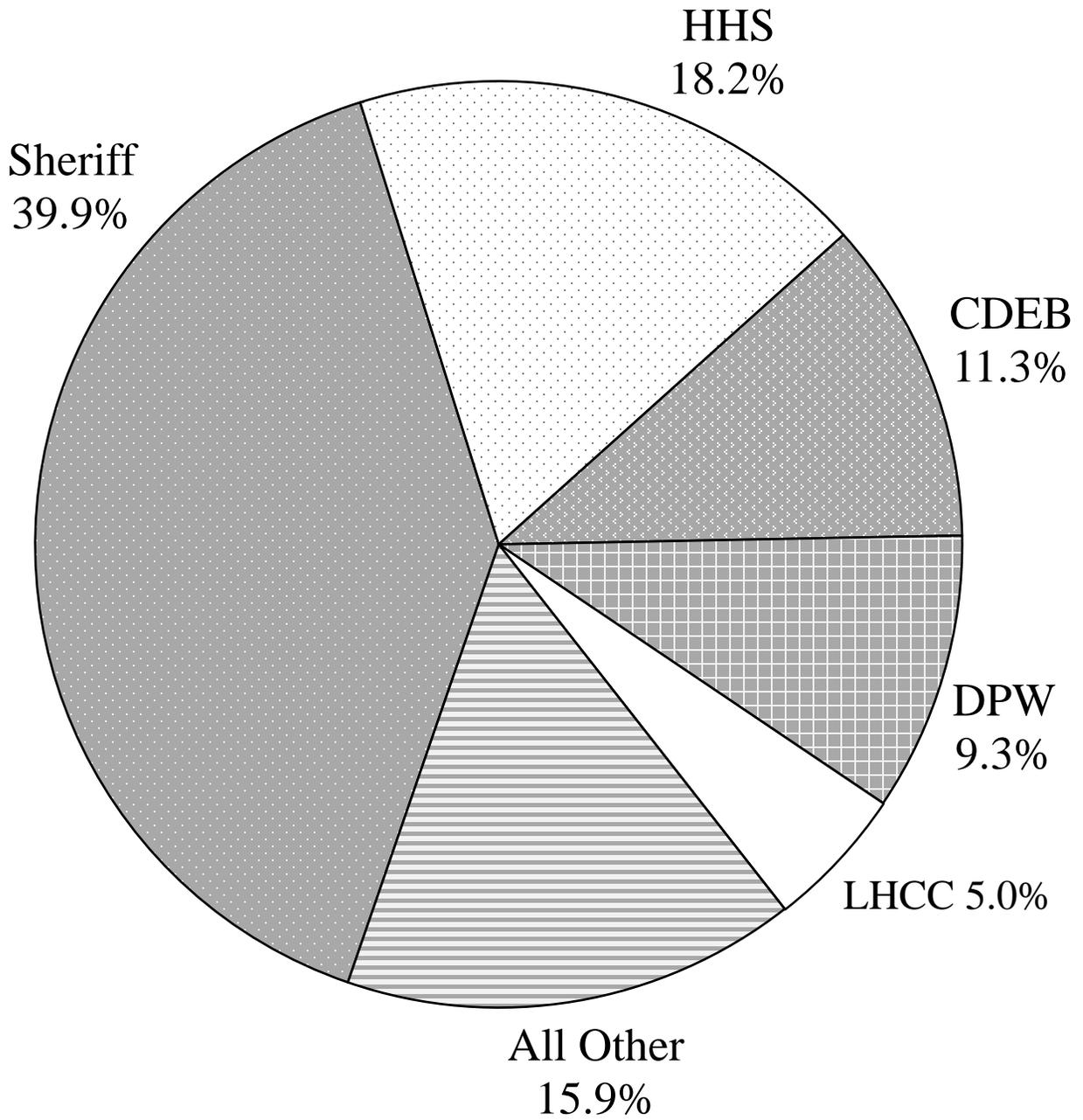
|                                       | 2016<br>Tax Levy   | 2017<br>Revenues    | 2017<br>Expense   | 2017<br>Equity<br>(Use)/Add | 2017<br>Tax Levy   | Levy<br>Change   | %              |
|---------------------------------------|--------------------|---------------------|-------------------|-----------------------------|--------------------|------------------|----------------|
| SHERIFF ADMINISTRATION                | 838,491            | (7,810)             | 936,043           | -                           | 928,233            | 89,742           | 10.7%          |
| SUPPORT SERVICES                      | 3,623,787          | (219,200)           | 3,787,012         | -                           | 3,567,812          | (55,975)         | (1.5%)         |
| COMMUNICATIONS                        | 2,221,970          | (94,900)            | 2,380,566         | -                           | 2,285,666          | 63,696           | 2.9%           |
| CORRECTIONS SERVICES                  | 9,740,299          | (825,480)           | 10,339,253        | -                           | 9,513,773          | (226,526)        | (2.3%)         |
| FIELD SERVICES                        | 8,127,540          | (92,109)            | 8,422,264         | -                           | 8,330,155          | 202,615          | 2.5%           |
| <b>SHERIFF'S OFFICE</b>               | <b>24,552,087</b>  | <b>(1,239,499)</b>  | <b>25,865,138</b> | <b>-</b>                    | <b>24,625,639</b>  | <b>73,552</b>    | <b>0.3%</b>    |
| INFORMATION TECHNOLOGY                | 2,964,256          | -                   | 2,991,766         | -                           | 2,991,766          | 27,510           | 0.9%           |
| <b>INFORMATION TECHNOLOGY</b>         | <b>2,964,256</b>   | <b>-</b>            | <b>2,991,766</b>  | <b>-</b>                    | <b>2,991,766</b>   | <b>27,510</b>    | <b>0.9%</b>    |
| UW-EXTENSION                          | 564,614            | (38,775)            | 565,610           | -                           | 526,835            | (37,779)         | (6.7%)         |
| <b>UW-EXTENSION</b>                   | <b>564,614</b>     | <b>(38,775)</b>     | <b>565,610</b>    | <b>-</b>                    | <b>526,835</b>     | <b>(37,779)</b>  | <b>(6.7%)</b>  |
| BUILDINGS & GROUNDS                   | 996,579            | (940)               | 1,680,294         | -                           | 1,679,354          | 682,775          | 68.5%          |
| PURCHASING                            | 376,094            | -                   | 409,426           | -                           | 409,426            | 33,332           | 8.9%           |
| <b>CENTRAL SERVICES</b>               | <b>1,372,673</b>   | <b>(940)</b>        | <b>2,089,720</b>  | <b>-</b>                    | <b>2,088,780</b>   | <b>716,107</b>   | <b>52.2%</b>   |
| PARKS & TRAILS                        | 121,244            | (47,348)            | 228,209           | -                           | 180,861            | 59,617           | 49.2%          |
| <b>PARKS</b>                          | <b>121,244</b>     | <b>(47,348)</b>     | <b>228,209</b>    | <b>-</b>                    | <b>180,861</b>     | <b>59,617</b>    | <b>49.2%</b>   |
| NON-DEPARTMENTAL                      | (6,011,909)        | (9,786,795)         | 6,483,981         | (3,443,000)                 | (6,745,814)        | (733,905)        | (12.2%)        |
| <b>NON-DEPARTMENTAL</b>               | <b>(6,011,909)</b> | <b>(9,786,795)</b>  | <b>6,483,981</b>  | <b>(3,443,000)</b>          | <b>(6,745,814)</b> | <b>(733,905)</b> | <b>(12.2%)</b> |
| COMMUNITY INITIATIVE                  | 284,165            | (10,000)            | 304,754           | -                           | 294,754            | 10,589           | 3.7%           |
| <b>COMMUNITY INITIATIVE</b>           | <b>284,165</b>     | <b>(10,000)</b>     | <b>304,754</b>    | <b>-</b>                    | <b>294,754</b>     | <b>10,589</b>    | <b>3.7%</b>    |
| HHS ADMINISTRATION                    | 2,697,551          | (22,200)            | 2,812,194         | -                           | 2,789,994          | 92,443           | 3.4%           |
| RESOURCE SUPPORT                      | (196,242)          | (3,538,395)         | 3,222,753         | -                           | (315,642)          | (119,400)        | (60.8%)        |
| BEHAVIORAL HEALTH                     | 2,935,530          | (2,667,921)         | 5,581,495         | -                           | 2,913,574          | (21,956)         | (0.7%)         |
| MENTAL HEALTH RECOVERY SRVS           | 1,259,550          | (3,142,692)         | 4,628,833         | -                           | 1,486,141          | 226,591          | 18.0%          |
| CHILD & FAMILY SERVICES               | 3,360,692          | (4,020,483)         | 7,318,030         | -                           | 3,297,547          | (63,145)         | (1.9%)         |
| AGING & LONG TERM CARE                | 394,385            | (2,398,676)         | 2,765,013         | -                           | 366,337            | (28,048)         | (7.1%)         |
| PUBLIC HEALTH                         | 675,458            | (725,115)           | 1,415,111         | -                           | 689,996            | 14,538           | 2.2%           |
| <b>HEALTH &amp; HUMAN SERVICES</b>    | <b>11,126,924</b>  | <b>(16,515,482)</b> | <b>27,743,429</b> | <b>-</b>                    | <b>11,227,947</b>  | <b>101,023</b>   | <b>0.9%</b>    |
| CDEB ADMINISTRATION                   | 1,036,838          | (3,333,873)         | 9,896,269         | (5,545,000)                 | 1,017,396          | (19,442)         | (1.9%)         |
| EDUCATIONAL PROGRAMS                  | 5,131,567          | (1,698,913)         | 6,728,538         | -                           | 5,029,625          | (101,942)        | (2.0%)         |
| SUPPORT SERVICES                      | 1,144,070          | (452,791)           | 1,408,406         | -                           | 955,615            | (188,455)        | (16.5%)        |
| <b>CHILDREN W/ DISABILITIES ED BD</b> | <b>7,312,475</b>   | <b>(5,485,577)</b>  | <b>18,033,213</b> | <b>(5,545,000)</b>          | <b>7,002,636</b>   | <b>(309,839)</b> | <b>(4.2%)</b>  |
| LAND INFORMATION                      | 117,828            | (198,716)           | 350,268           | (24,574)                    | 126,978            | 9,150            | 7.8%           |
| <b>LAND INFORMATION</b>               | <b>117,828</b>     | <b>(198,716)</b>    | <b>350,268</b>    | <b>(24,574)</b>             | <b>126,978</b>     | <b>9,150</b>     | <b>7.8%</b>    |
| SHERIFF RESTRICTED                    | -                  | (394,195)           | 358,920           | 35,275                      | -                  | -                | - %            |
| <b>SHERIFF RESTRICTED</b>             | <b>-</b>           | <b>(394,195)</b>    | <b>358,920</b>    | <b>35,275</b>               | <b>-</b>           | <b>-</b>         | <b>- %</b>     |
| DEBT SERVICE                          | 1,628,096          | (7,936,339)         | 9,697,569         | (150,000)                   | 1,611,230          | (16,866)         | (1.0%)         |
| <b>DEBT SERVICE</b>                   | <b>1,628,096</b>   | <b>(7,936,339)</b>  | <b>9,697,569</b>  | <b>(150,000)</b>            | <b>1,611,230</b>   | <b>(16,866)</b>  | <b>(1.0%)</b>  |

|                                 | 2016<br>Tax Levy  | 2017<br>Revenues    | 2017<br>Expense    | 2017<br>Equity<br>(Use)/Add | 2017<br>Tax Levy  | Levy<br>Change   | %              |
|---------------------------------|-------------------|---------------------|--------------------|-----------------------------|-------------------|------------------|----------------|
| LAKELAND HEALTH CARE CTR        | 3,285,998         | (10,997,670)        | 14,095,482         | (18,500)                    | 3,079,312         | (206,686)        | (6.3%)         |
| <b>LAKELAND HEALTH CARE CTR</b> | <b>3,285,998</b>  | <b>(10,997,670)</b> | <b>14,095,482</b>  | <b>(18,500)</b>             | <b>3,079,312</b>  | <b>(206,686)</b> | <b>(6.3%)</b>  |
| HIGHWAY ADMINISTRATION          | 1,294,007         | (686,260)           | 1,393,672          | (176,700)                   | 530,712           | (763,295)        | (59.0%)        |
| SHOP & BUILDING OPERATIONS      | 623,830           | (155,670)           | 998,337            | -                           | 842,667           | 218,837          | 35.1%          |
| STATE HIGHWAY MAINTENANCE       | -                 | (2,828,820)         | 2,828,820          | -                           | -                 | -                | - %            |
| COUNTY ROAD MAINTENANCE         | 1,030,892         | (2,171,399)         | 3,294,039          | -                           | 1,122,640         | 91,748           | 8.9%           |
| INTERGOVERNMENTAL SERVICES      | -                 | (507,790)           | 507,790            | -                           | -                 | -                | - %            |
| FACILITIES                      | 1,226,873         | (555,293)           | 1,780,053          | -                           | 1,224,760         | (2,113)          | (0.2%)         |
| SOLID WASTE                     | 21,788            | (88,815)            | 108,502            | -                           | 19,687            | (2,101)          | (9.6%)         |
| <b>PUBLIC WORKS</b>             | <b>4,197,390</b>  | <b>(6,994,047)</b>  | <b>10,911,213</b>  | <b>(176,700)</b>            | <b>3,740,466</b>  | <b>(456,924)</b> | <b>(10.9%)</b> |
| HEALTH INSURANCE                | -                 | (15,021,169)        | 17,343,569         | (2,322,400)                 | -                 | -                | - %            |
| <b>HEALTH INSURANCE</b>         | <b>-</b>          | <b>(15,021,169)</b> | <b>17,343,569</b>  | <b>(2,322,400)</b>          | <b>-</b>          | <b>-</b>         | <b>- %</b>     |
| DENTAL INSURANCE                | -                 | (874,694)           | 923,208            | (48,514)                    | -                 | -                | - %            |
| <b>DENTAL INSURANCE</b>         | <b>-</b>          | <b>(874,694)</b>    | <b>923,208</b>     | <b>(48,514)</b>             | <b>-</b>          | <b>-</b>         | <b>- %</b>     |
| WORKER'S COMPENSATION           | -                 | (1,103,000)         | 1,103,000          | -                           | -                 | -                | - %            |
| <b>WORKER'S COMPENSATION</b>    | <b>-</b>          | <b>(1,103,000)</b>  | <b>1,103,000</b>   | <b>-</b>                    | <b>-</b>          | <b>-</b>         | <b>- %</b>     |
| RISK MANAGEMENT                 | -                 | (345,440)           | 582,600            | (237,160)                   | -                 | -                | - %            |
| <b>RISK MANAGEMENT</b>          | <b>-</b>          | <b>(345,440)</b>    | <b>582,600</b>     | <b>(237,160)</b>            | <b>-</b>          | <b>-</b>         | <b>- %</b>     |
| <i>Subtotal</i>                 | <b>58,807,110</b> | <b>(83,656,806)</b> | <b>154,614,057</b> | <b>(11,930,573)</b>         | <b>59,026,678</b> | <b>219,568</b>   | <b>.37 %</b>   |
| CAPITAL PROJECTS                | 2,743,000         | (1,752,300)         | 4,462,000          | -                           | 2,709,700         | (33,300)         | (1.2)%         |
| <b>CAPITAL PROJECTS</b>         | <b>2,743,000</b>  | <b>(1,752,300)</b>  | <b>4,462,000</b>   | <b>-</b>                    | <b>2,709,700</b>  | <b>(33,300)</b>  | <b>(1.2)%</b>  |
| <i>Walworth County Totals</i>   | <b>61,550,110</b> | <b>(85,409,106)</b> | <b>159,076,057</b> | <b>(11,930,573)</b>         | <b>61,736,378</b> | <b>186,268</b>   | <b>0.30%</b>   |

*Walworth County  
Departmental Budget Comparison  
Preliminary Budget*

|                                | <i>2017<br/>Revenues</i> | <i>2017<br/>Expenditures</i> | <i>2017<br/>Equity</i> | <i>2017<br/>Tax Levy</i> | <i>2016<br/>Tax Levy</i> | <i>Change</i>  | <i>%</i>     |
|--------------------------------|--------------------------|------------------------------|------------------------|--------------------------|--------------------------|----------------|--------------|
| COUNTY BOARD                   | -                        | 383,211                      | -                      | 383,211                  | 274,157                  | 109,054        | 39.8 %       |
| COUNTY CLERK                   | (26,065)                 | 442,317                      | -                      | 416,252                  | 406,298                  | 9,954          | 2.4 %        |
| ELECTIONS                      | (20,000)                 | 570,233                      | -                      | 550,233                  | 168,244                  | 381,989        | 227.0 %      |
| ADMINISTRATION                 | (1,286,590)              | 2,559,779                    | -                      | 1,273,189                | 1,066,352                | 206,837        | 19.4 %       |
| HUMAN RESOURCES                | (170)                    | 1,181,119                    | -                      | 1,180,949                | 1,181,502                | (553)          | - %          |
| FINANCE                        | (1,000)                  | 1,648,691                    | -                      | 1,647,691                | 1,456,352                | 191,339        | 13.1 %       |
| TREASURER                      | (1,909,765)              | 570,452                      | -                      | (1,339,313)              | (1,350,689)              | 11,376         | 0.8 %        |
| MEDICAL EXAMINER               | (115,000)                | 645,958                      | -                      | 530,958                  | 532,899                  | (1,941)        | (0.4%)       |
| CLERK OF COURTS                | (1,738,995)              | 3,540,667                    | -                      | 1,801,672                | 1,617,467                | 184,205        | 11.4 %       |
| DISTRICT ATTORNEY              | (78,800)                 | 871,554                      | -                      | 792,754                  | 757,841                  | 34,913         | 4.6 %        |
| REGISTER OF DEEDS              | (855,480)                | 527,379                      | -                      | (328,101)                | (222,895)                | (105,206)      | (47.2%)      |
| LAND USE & RESOURCE MGMT       | (622,781)                | 1,727,085                    | -                      | 1,104,304                | 1,130,115                | (25,811)       | (2.3%)       |
| VETERANS SERVICE               | (12,474)                 | 273,963                      | -                      | 261,489                  | 273,626                  | (12,137)       | (4.4%)       |
| SHERIFF'S OFFICE               | (1,239,499)              | 25,865,138                   | -                      | 24,625,639               | 24,552,087               | 73,552         | 0.3 %        |
| INFORMATION TECHNOLOGY         | -                        | 2,991,766                    | -                      | 2,991,766                | 2,964,256                | 27,510         | 0.9 %        |
| UW-EXTENSION                   | (38,775)                 | 565,610                      | -                      | 526,835                  | 564,614                  | (37,779)       | (6.7%)       |
| CENTRAL SERVICES               | (940)                    | 2,089,720                    | -                      | 2,088,780                | 1,372,673                | 716,107        | 52.2 %       |
| PARKS                          | (47,348)                 | 228,209                      | -                      | 180,861                  | 121,244                  | 59,617         | 49.2 %       |
| NON-DEPARTMENTAL               | (9,786,795)              | 6,483,981                    | (3,443,000)            | (6,745,814)              | (6,011,909)              | (733,905)      | (12.2%)      |
| COMMUNITY INITIATIVE           | (10,000)                 | 304,754                      | -                      | 294,754                  | 284,165                  | 10,589         | 3.7 %        |
| HEALTH & HUMAN SERVICES        | (16,515,482)             | 27,743,429                   | -                      | 11,227,947               | 11,126,924               | 101,023        | 0.9 %        |
| CHILDREN W/ DISABILITIES ED BD | (5,485,577)              | 18,033,213                   | (5,545,000)            | 7,002,636                | 7,312,475                | (309,839)      | (4.2%)       |
| LAND INFORMATION               | (198,716)                | 350,268                      | (24,574)               | 126,978                  | 117,828                  | 9,150          | 7.8 %        |
| SHERIFF RESTRICTED             | (394,195)                | 358,920                      | 35,275                 | -                        | -                        | -              | - %          |
| DEBT SERVICE                   | (7,936,339)              | 9,697,569                    | (150,000)              | 1,611,230                | 1,628,096                | (16,866)       | (1.0%)       |
| LAKELAND HEALTH CARE CTR       | (10,997,670)             | 14,095,482                   | (18,500)               | 3,079,312                | 3,285,998                | (206,686)      | (6.3%)       |
| PUBLIC WORKS                   | (6,994,047)              | 10,911,213                   | (176,700)              | 3,740,466                | 4,197,390                | (456,924)      | (10.9%)      |
| HEALTH INSURANCE               | (15,021,169)             | 17,343,569                   | (2,322,400)            | -                        | -                        | -              | - %          |
| DENTAL INSURANCE               | (874,694)                | 923,208                      | (48,514)               | -                        | -                        | -              | - %          |
| WORKER'S COMPENSATION          | (1,103,000)              | 1,103,000                    | -                      | -                        | -                        | -              | - %          |
| RISK MANAGEMENT                | (345,440)                | 582,600                      | (237,160)              | -                        | -                        | -              | - %          |
| <i>Subtotal</i>                | <b>(83,656,806)</b>      | <b>154,614,057</b>           | <b>(11,930,573)</b>    | <b>59,026,678</b>        | <b>58,807,110</b>        | <b>219,568</b> | <b>0.4 %</b> |
| CAPITAL PROJECTS FUND          | (1,752,300)              | 4,462,000                    | -                      | 2,709,700                | 2,743,000                | (33,300)       | (1.2)%       |
| <i>Total</i>                   | <b>(85,409,106)</b>      | <b>159,076,057</b>           | <b>(11,930,573)</b>    | <b>61,736,378</b>        | <b>61,550,110</b>        | <b>186,268</b> | <b>0.3 %</b> |

# Walworth County 2017 Tax Levy to Department



## Walworth County 2017 Combining Budget Summary

|                                   | Governmental Funds  |                    |                  | Proprietary Funds  |                     | Combined            |                      |
|-----------------------------------|---------------------|--------------------|------------------|--------------------|---------------------|---------------------|----------------------|
|                                   | General             | Special Revenue    | Debt Service     | Capital Projects   | Enterprise          | Internal Service    | Total                |
| <b>Revenues</b>                   |                     |                    |                  |                    |                     |                     |                      |
| Tax levy                          | \$32,238,109        | \$18,357,561       | \$1,611,230      | \$2,709,700        | \$6,819,778         | \$-                 | \$61,736,378         |
| Real & personal property tax      | 10,174,750          | -                  | -                | -                  | -                   | -                   | 10,174,750           |
| Intergovernmental aids            | 2,538,749           | 16,314,342         | 14,533           | 202,300            | 3,203,024           | -                   | 22,272,948           |
| Interdepartmental revenues        | 981,480             | 111,070            | -                | -                  | 588,193             | 15,610,892          | 17,291,635           |
| Intergovt'l charges for service   | 408,142             | 1,326,371          | -                | -                  | 3,293,902           | -                   | 5,028,415            |
| Licenses & permits                | 251,923             | -                  | -                | -                  | 14,000              | -                   | 265,923              |
| Fines, forfeitures & penalties    | 1,037,650           | 17,021             | -                | -                  | -                   | -                   | 1,054,671            |
| Public charges for services       | 1,519,818           | 4,470,351          | -                | -                  | 10,092,777          | 1,586,059           | 17,669,005           |
| Miscellaneous                     | 792,965             | 354,815            | -                | -                  | 549,821             | 147,352             | 1,844,953            |
| <b>Total revenues</b>             | <b>49,943,586</b>   | <b>40,951,531</b>  | <b>1,625,763</b> | <b>2,912,000</b>   | <b>24,561,495</b>   | <b>17,344,303</b>   | <b>137,338,678</b>   |
| <b>Expenditures</b>               |                     |                    |                  |                    |                     |                     |                      |
| Wages & benefits                  | 32,853,507          | 23,713,159         | -                | -                  | 16,024,226          | -                   | 72,590,892           |
| Purchased services                | 9,305,248           | 12,648,276         | -                | -                  | 2,563,051           | 232,070             | 24,748,645           |
| Other operating expenses          | 5,021,790           | 2,170,246          | -                | -                  | 4,421,621           | 19,709,857          | 31,323,514           |
| Interdepartmental expenses        | 478,030             | 1,156,343          | -                | -                  | 35,920              | 10,450              | 1,680,743            |
| Depreciation                      | -                   | -                  | -                | -                  | 1,803,353           | -                   | 1,803,353            |
| Debt service                      | -                   | -                  | 9,697,569        | -                  | -                   | -                   | 9,697,569            |
| Capital                           | 1,616,161           | 36,000             | -                | 4,462,000          | 2,005,000           | -                   | 8,119,161            |
| Cost accounting                   | 56,850              | -                  | -                | -                  | (1,846,476)         | -                   | (1,789,626)          |
| <b>Total expenditures</b>         | <b>49,331,586</b>   | <b>39,724,024</b>  | <b>9,697,569</b> | <b>4,462,000</b>   | <b>25,006,695</b>   | <b>19,952,377</b>   | <b>148,174,251</b>   |
| Net revenues/expenditures         | 612,000             | 1,227,507          | (8,071,806)      | (1,550,000)        | (445,200)           | (2,608,074)         | (10,835,573)         |
| <b>Other sources/(uses)</b>       |                     |                    |                  |                    |                     |                     |                      |
| Transfers to other funds          | (4,140,000)         | (6,761,806)        | -                | -                  | -                   | -                   | (10,901,806)         |
| Transfers from other funds        | 30,000              | -                  | 7,921,806        | 1,550,000          | 250,000             | -                   | 9,751,806            |
| Other financing sources           | 55,000              | -                  | -                | -                  | -                   | -                   | 55,000               |
| <b>Total other sources/(uses)</b> | <b>(4,055,000)</b>  | <b>(6,761,806)</b> | <b>7,921,806</b> | <b>1,550,000</b>   | <b>250,000</b>      | <b>-</b>            | <b>(11,930,573)</b>  |
| Change in fund balance            | (3,443,000)         | (5,534,299)        | (150,000)        | -                  | (195,200)           | (2,608,074)         | (11,930,573)         |
| Fund balance, beginning of year   | 57,877,502          | 14,937,281         | 336,462          | 7,717,534          | 41,460,200          | 18,710,673          | 141,039,652          |
| <b>Fund balance, end of year</b>  | <b>\$54,434,502</b> | <b>\$9,402,982</b> | <b>\$186,462</b> | <b>\$7,717,534</b> | <b>\$41,265,000</b> | <b>\$16,102,599</b> | <b>\$129,109,079</b> |

## Walworth County Revenues by Fund

|                                     | 2014<br>Actual        | 2015<br>Actual        | 2016<br>Adopted<br>Budget | 2016<br>Projected     | 2017<br>Preliminary<br>Budget |
|-------------------------------------|-----------------------|-----------------------|---------------------------|-----------------------|-------------------------------|
| <i>Governmental Funds</i>           |                       |                       |                           |                       |                               |
| General Fund                        | \$ 22,705,354         | \$ 23,149,318         | \$ 24,397,405             | \$ 20,287,429         | \$ 21,233,477                 |
| Health and Human Services           | 15,528,360            | 15,464,802            | 15,257,936                | 15,567,151            | 16,515,482                    |
| Children w/ Disabilities Ed Board   | 6,181,038             | 5,348,882             | 5,318,140                 | 5,342,237             | 11,030,577                    |
| Land Information                    | 166,487               | 177,406               | 157,090                   | 201,987               | 223,290                       |
| Sheriff Restricted Funds            | 471,439               | 378,410               | 321,655                   | 437,155               | 358,920                       |
| Debt Service                        | 1,338,762             | 1,333,770             | 1,331,606                 | 1,331,606             | 8,086,339                     |
| Capital Projects                    | 2,065,574             | 1,853,136             | 7,465,000                 | 8,152,935             | 1,752,300                     |
| <i>Total Governmental Funds</i>     | <u>\$ 48,457,014</u>  | <u>\$ 47,705,724</u>  | <u>\$ 54,248,832</u>      | <u>\$ 51,320,500</u>  | <u>\$ 59,200,385</u>          |
| <i>Enterprise Funds</i>             |                       |                       |                           |                       |                               |
| Lakeland Health Care Center         | \$ 10,351,987         | \$ 10,276,230         | \$ 9,955,893              | \$ 10,632,414         | \$ 11,016,170                 |
| Public Works                        | 6,850,696             | 7,913,832             | 6,828,107                 | 6,920,675             | 7,170,747                     |
| <i>Total Enterprise Funds</i>       | <u>\$ 17,202,683</u>  | <u>\$ 18,190,062</u>  | <u>\$ 16,784,000</u>      | <u>\$ 17,553,089</u>  | <u>\$ 18,186,917</u>          |
| Health Insurance                    | \$ 15,163,013         | \$ 15,227,247         | \$ 16,895,033             | \$ 15,451,750         | \$ 17,343,569                 |
| Dental Insurance                    | 851,065               | 865,073               | 864,408                   | 893,750               | 923,208                       |
| Workers Compensation                | 919,943               | 856,382               | 1,147,650                 | 1,211,883             | 1,103,000                     |
| Risk Management                     | 241,381               | 281,167               | 585,000                   | 310,987               | 582,600                       |
| <i>Total Internal Service Funds</i> | <u>\$ 17,175,402</u>  | <u>\$ 17,229,869</u>  | <u>\$ 19,492,091</u>      | <u>\$ 17,868,370</u>  | <u>\$ 19,952,377</u>          |
| Walworth County Tax Levy            | \$ 60,877,860         | \$ 61,153,471         | \$ 61,550,110             | \$ 61,550,110         | \$ 61,736,378                 |
| <i>Total County Revenues</i>        | <u>\$ 143,712,959</u> | <u>\$ 144,279,126</u> | <u>\$ 152,075,033</u>     | <u>\$ 148,292,069</u> | <u>\$ 159,076,057</u>         |

Note: Equity Add/Use is reflected in budget figures only.

## Walworth County Historical and Current Comparison by Revenue Category

|                                | 2014<br><i>Actual</i> | 2015<br><i>Actual</i> | 2016<br><i>Adopted<br/>Budget</i> | 2016<br><i>Projected</i> | 2017<br><i>Preliminary<br/>Budget</i> | %             |
|--------------------------------|-----------------------|-----------------------|-----------------------------------|--------------------------|---------------------------------------|---------------|
|                                |                       |                       |                                   |                          |                                       | <i>Change</i> |
| Taxes                          | \$ 72,194,413         | \$ 72,192,497         | \$ 71,404,835                     | \$ 71,601,161            | \$ 71,911,128                         | 0.71%         |
| Intergovernmental Aids         | 23,232,045            | 22,667,642            | 20,750,853                        | 22,325,138               | 22,272,948                            | 7.34%         |
| Interdepartmental Revenues     | 16,984,244            | 17,036,624            | 17,544,116                        | 17,677,287               | 17,291,635                            | -1.44%        |
| Intergov't Charges for Service | 5,149,357             | 5,032,802             | 5,108,598                         | 4,797,805                | 5,028,415                             | -1.57%        |
| Licenses & Permits             | 267,326               | 326,553               | 248,900                           | 245,230                  | 265,923                               | 6.84%         |
| Fines, Forfeitures & Penalties | 1,119,279             | 1,109,550             | 1,107,021                         | 1,137,529                | 1,054,671                             | -4.73%        |
| Public Charges for Services    | 15,900,879            | 16,201,376            | 16,377,330                        | 16,808,124               | 17,669,005                            | 7.89%         |
| Miscellaneous                  | 3,141,939             | 2,414,336             | 1,893,171                         | 2,284,568                | 1,844,953                             | -2.55%        |
| Transfers from other Funds     | 5,621,752             | 7,212,242             | 8,763,464                         | 11,338,685               | 9,751,806                             | 11.28%        |
| Other Financing Sources        | 101,725               | 85,504                | 123,927                           | 76,542                   | 55,000                                | -55.62%       |
| Equity                         | -                     | -                     | 8,752,818                         | -                        | 11,930,573                            | 36.31%        |
| <i>Total</i>                   | <u>\$ 143,712,959</u> | <u>\$ 144,279,126</u> | <u>\$ 152,075,033</u>             | <u>\$ 148,292,069</u>    | <u>\$ 159,076,057</u>                 | <u>4.60%</u>  |

### ***Major Components of Revenue Categories:***

*Taxes \$71,911,128* - major revenue components are general property taxes and sales taxes, including interest and penalties on delinquent taxes.

*Intergovernmental Aids \$22,272,948* - major revenue components are federal and state aids. Aids for special education, health and human service programs, reimbursement of court costs, child support, and grant funds.

*Interdepartmental Revenue \$17,544,116* - major revenue components are insurance premiums paid by the county for health, dental, & worker's compensation.

*Intergovernmental Charges for Service \$5,028,415* - major revenue components include reimbursement for state highway maintenance & winter program, tuition, and local school district payments for services.

*Licenses & Permits \$265,923* - major revenue components include zoning & sanitation permits and marriage licenses.

*Fines, Forfeitures & Penalties \$1,054,671* - major revenue components are county ordinance forfeitures, county fines, court filing fees and legal fees.

*Public Charges for Services \$17,669,005* - major revenue components are patient & client revenues for services and room & board, including Medicare, Medicaid and private pay; insurance paid by employee & retirees; and home detention fees.

*Miscellaneous \$1,844,953* - major revenues components are interest, sale of inventory and building/land rental revenues.

*Transfers from other Funds \$9,751,806* - accounts for the transfers in to funds from other funds.

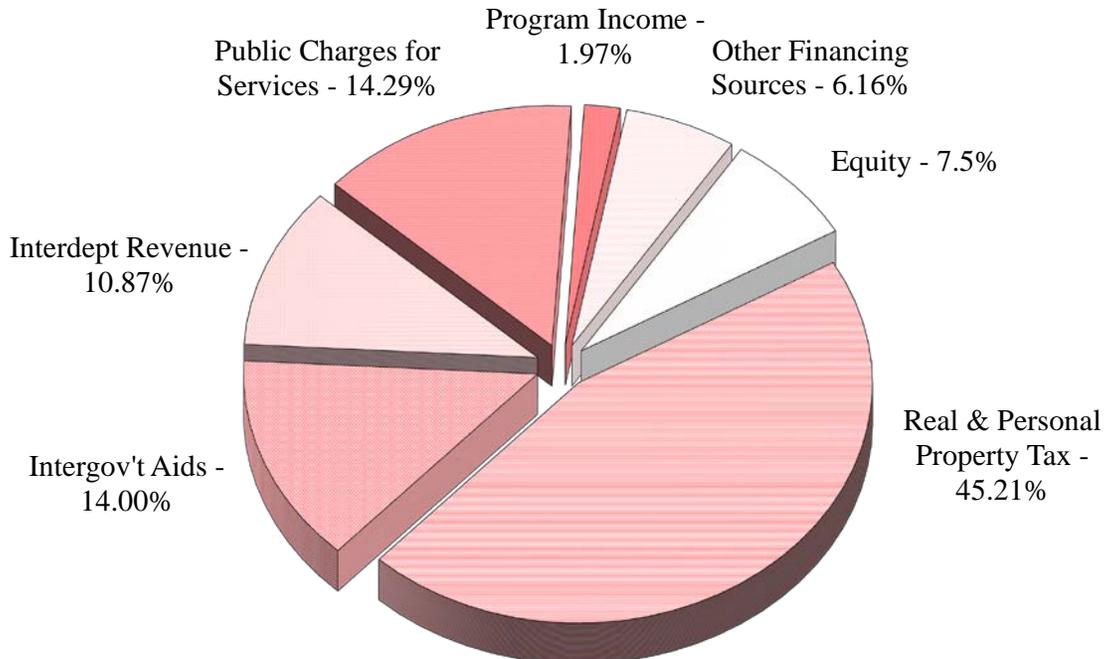
*Other Financing Sources \$55,000* - accounts for the gain on the sales of assets.

*Equity \$11,930,573* - equity use & additions.

Equity Use is reflected in budget figures only.

# Walworth County 2017 Preliminary Revenues

|                               | <i>Real &amp;<br/>Personal<br/>Property Tax</i> | <i>Intergov't<br/>Aids</i> | <i>Interdept<br/>Revenue</i> | <i>Public<br/>Charges<br/>for Services</i> | <i>Program<br/>Income</i> | <i>Other<br/>Financing<br/>Sources</i> | <i>Equity</i>       | <i>Total<br/>Revenue</i> |
|-------------------------------|---|----------------------------|------------------------------|--|---------------------------|--|---------------------|--------------------------|
| <i>Governmental Funds</i>     |   |                            |                              |  |                           |  |                     |                          |
| General                       | \$10,174,750                                    | \$ 2,538,749               | \$ 981,480                   | \$ 1,927,960                               | \$ 2,082,538              | \$ 85,000                              | \$ 3,443,000        | \$ 21,233,477            |
| Treasurer's Tax               | 61,736,378                                      | -                          | -                            | -  | -                         | -                                      | -                   | 61,736,378               |
| Health & Human Services       | -   | 12,232,903                 | 111,054                      | 4,060,454                                  | 111,071                   | -                                      | -                   | 16,515,482               |
| Children w/ Dis Ed Board      | -   | 4,030,439                  | -                            | 1,346,548                                  | 108,590                   | -                                      | 5,545,000           | 11,030,577               |
| Land Information              | -   | 51,000                     | 16                           | 146,550                                    | 1,150                     | -                                      | 24,574              | 223,290                  |
| Sheriff Restricted            | -   | -                          | -                            | 243,170                                    | 151,025                   | -                                      | (35,275)            | 358,920                  |
| Debt Service                  | -   | 14,533                     | -                            | -  | -                         | 7,921,806                              | 150,000             | 8,086,339                |
| Capital Projects              | -   | 202,300                    | -                            | -  | -                         | 1,550,000                              | -                   | 1,752,300                |
| <b>Total Governmental</b>     | <b>\$71,911,128</b>                             | <b>\$19,069,924</b>        | <b>\$ 1,092,550</b>          | <b>\$ 7,724,682</b>                        | <b>\$ 2,454,374</b>       | <b>\$ 9,556,806</b>                    | <b>\$ 9,127,299</b> | <b>\$120,936,763</b>     |
| <i>Enterprise Funds</i>       |   |                            |                              |  |                           |  |                     |                          |
| Lakeland Health Care Center   | \$ -  | \$ 956,500                 | \$ 2,720                     | \$ 9,962,850                               | \$ 75,600                 | \$ -                                   | \$ 18,500           | \$ 11,016,170            |
| Public Works                  | -   | 2,246,524                  | 585,473                      | 3,423,829                                  | 488,221                   | 250,000                                | 176,700             | 7,170,747                |
| <b>Total Enterprise</b>       | <b>\$ -</b>                                     | <b>\$ 3,203,024</b>        | <b>\$ 588,193</b>            | <b>\$13,386,679</b>                        | <b>\$ 563,821</b>         | <b>\$ 250,000</b>                      | <b>\$ 195,200</b>   | <b>\$ 18,186,917</b>     |
| <i>Internal Service Funds</i> |   |                            |                              |  |                           |  |                     |                          |
| Health Insurance Fund         | \$ -  | \$ -                       | \$13,413,878                 | \$ 1,564,429                               | \$ 42,862                 | \$ -                                   | \$ 2,322,400        | \$ 17,343,569            |
| Dental Insurance Fund         | -   | -                          | 850,854                      | 21,630                                     | 2,210                     | -                                      | 48,514              | 923,208                  |
| Worker's Compensation Fund    | -   | -                          | 1,036,960                    | -  | 66,040                    | -                                      | -                   | 1,103,000                |
| Risk Management Fund          | -   | -                          | 309,200                      | 36,240                                     | -                         | -                                      | 237,160             | 582,600                  |
| <b>Total Internal Service</b> | <b>\$ -</b>                                     | <b>\$ -</b>                | <b>\$15,610,892</b>          | <b>\$ 1,622,299</b>                        | <b>\$ 111,112</b>         | <b>\$ -</b>                            | <b>\$ 2,608,074</b> | <b>\$ 19,952,377</b>     |
| <b>Total Revenue</b>          | <b>\$71,911,128</b>                             | <b>\$22,272,948</b>        | <b>\$17,291,635</b>          | <b>\$22,733,660</b>                        | <b>\$ 3,129,307</b>       | <b>\$ 9,806,806</b>                    | <b>\$11,930,573</b> | <b>\$159,076,057</b>     |

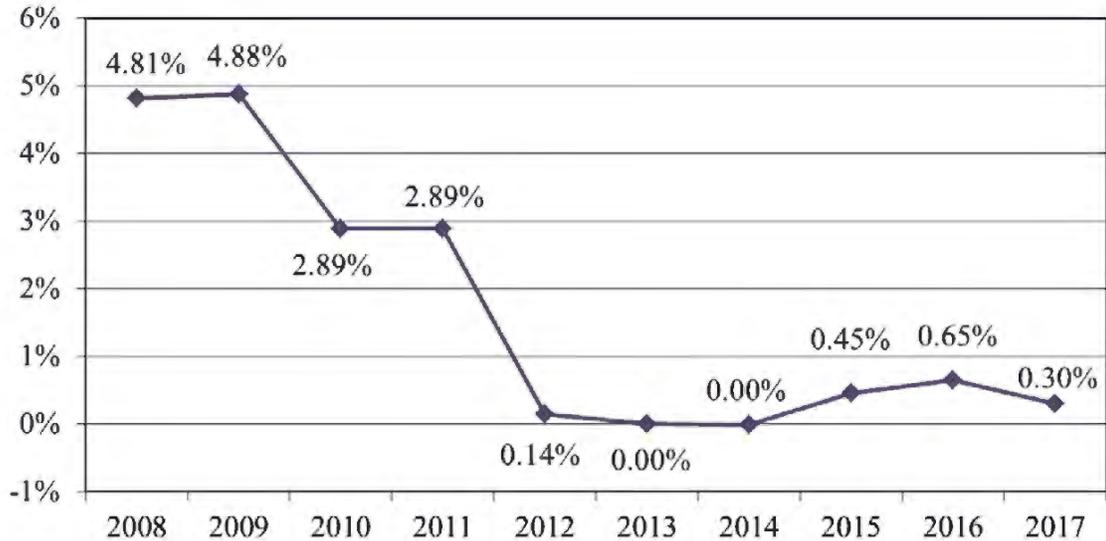


Program income includes categories Licenses Permits; Fines, Forfeitures Penalties; and Miscellaneous.  
Other Financing Sources includes Transfers from other Funds.

# Walworth County Major Revenue Sources

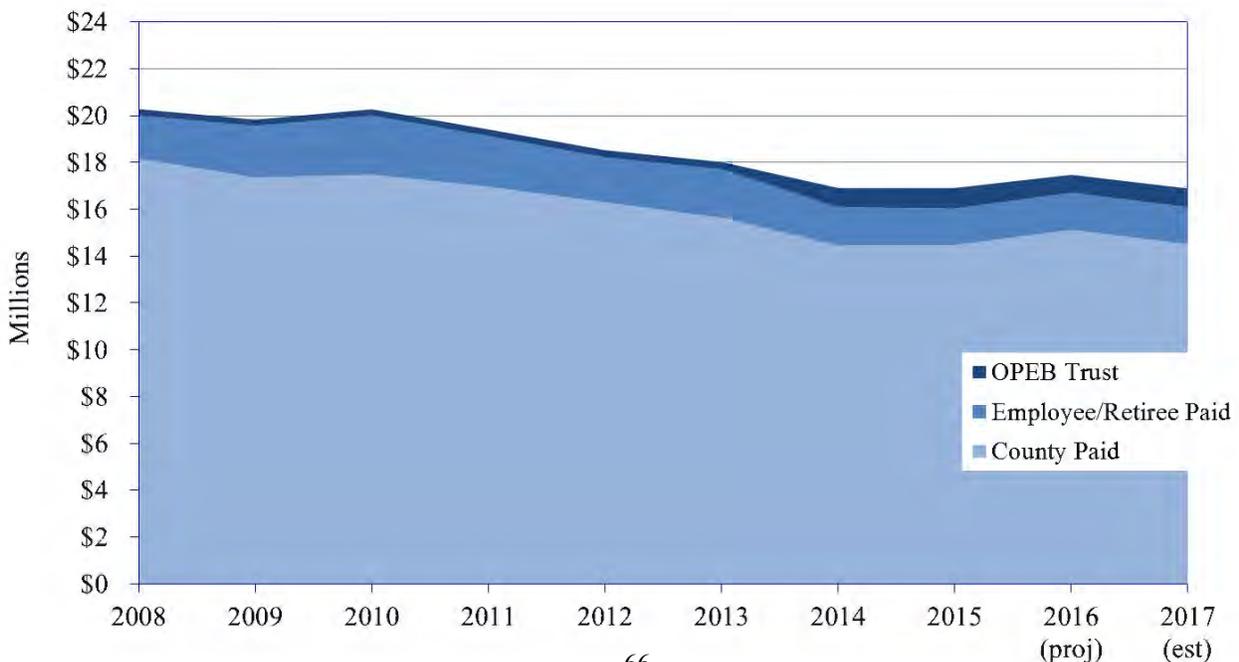
**Tax Levy (\$61,736,378):**

Walworth County’s largest revenue source is the tax levy. The County delivers a diverse menu of services, including three not provided in many counties: special education, general zoning and a skilled health care center. These are important tax-supported services that provide a high quality of life in the county. Moreover, both the health care center and special school are labor-intensive programs. Labor costs are the largest area of our budget.



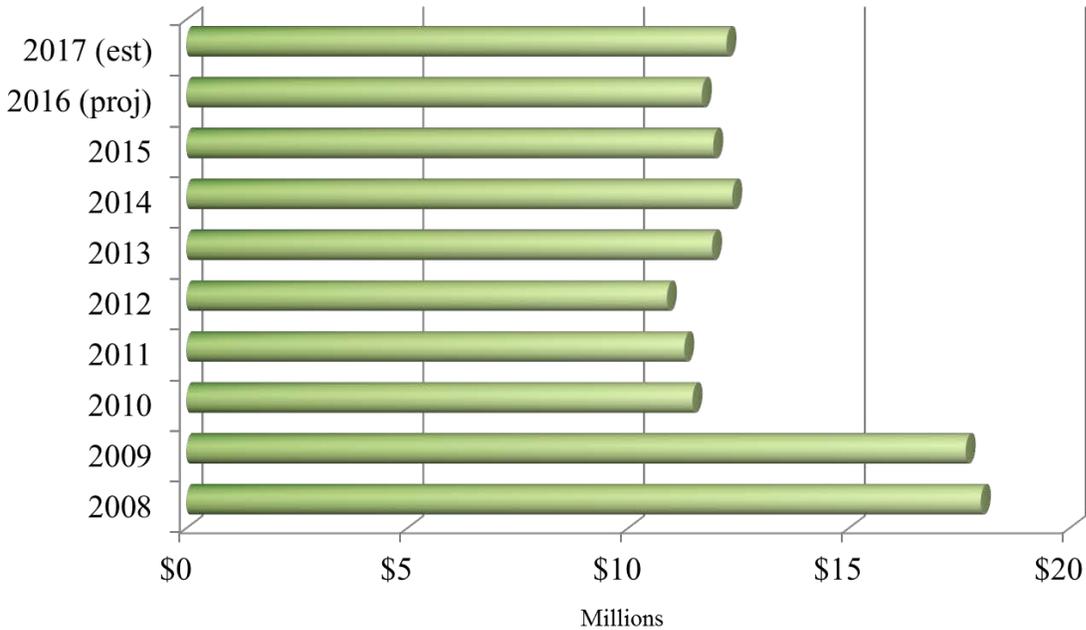
**Insurance Paid by County/Employee/Retirees/OPEB trust (\$16,887,751):**

Walworth County maintains internal service funds for the self-funded health, dental and worker’s compensation insurances. The county paid portion represents the amount expended within departmental budgets for premiums for health, dental and worker’s compensation costs and is part of interdepartmental revenue in the internal service fund. The health and dental insurance rates are set in conjunction with a health care consultant and at the level needed to maintain reserves. The worker’s compensation premiums are established through a formula which takes into consideration the latest annual rate factors established by the Wisconsin Compensation Rating Bureau for each type of employee. Rates are then modified by a departmental experience factor which considers historical claims information and outstanding claims.



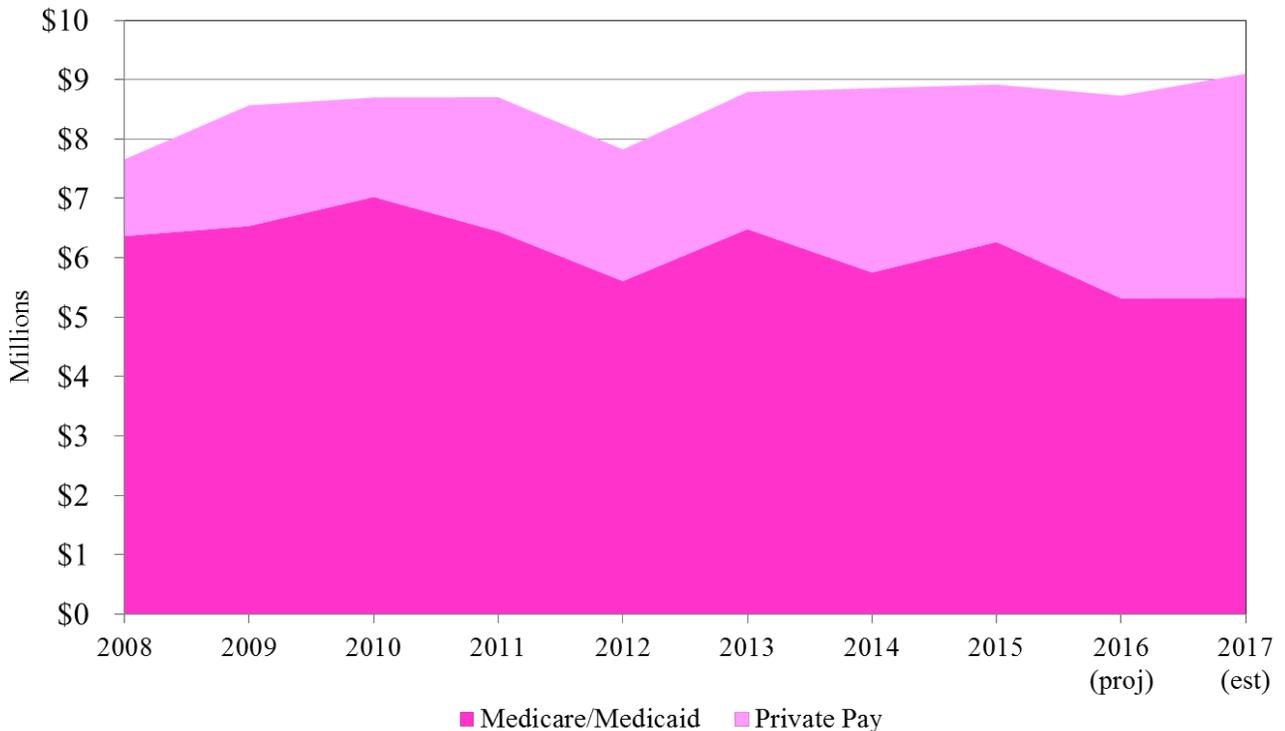
**Health & Human Services State Aids and Grants (\$12,232,903):**

74.07% of the non-tax levy revenue collected by Health & Human Services is in the form of Federal/State Aids or Grants. This department is dependent upon state and tax levy funding for their operations. Revenues are based on several factors: client/patient levels, historical trends, and notification of funding level from the state. The reason for large reduction from 2009 to 2010 was the completed transition to Family Care in Walworth County. Payment for long-term care services are paid by the state directly, which reduces the reimbursement of these expenditures.



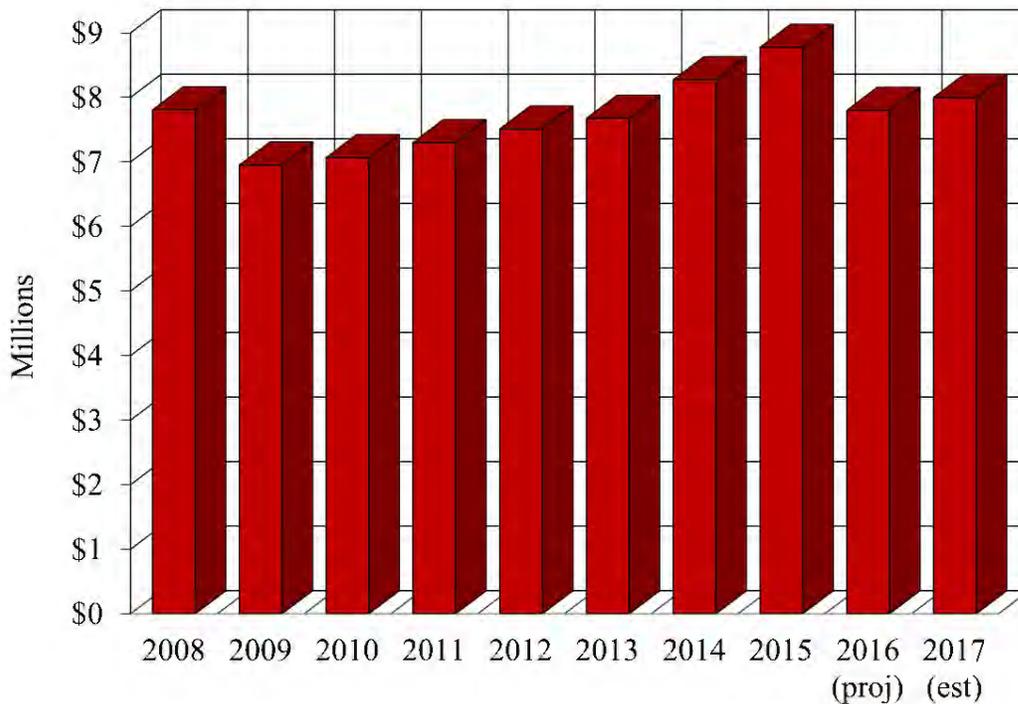
**Lakeland Health Care Center Client/Patient revenue (\$9,099,500):**

Lakeland Health Care Center (LHCC) is a county owned 120-bed health care facility. Patient or client revenues include Private Pay, Medicare and Medicaid revenues, which are part of program income at LHCC. Private Pay revenue is based upon projected patient levels with the ability to pay for services. Medicare and Medicaid client/patients represent the largest patient population in the facility. Revenue projections for this population are based on information gathered through the industry. The difference between private pay rates and the amount Medicare and Medicaid pays is written off as a contractual obligation.



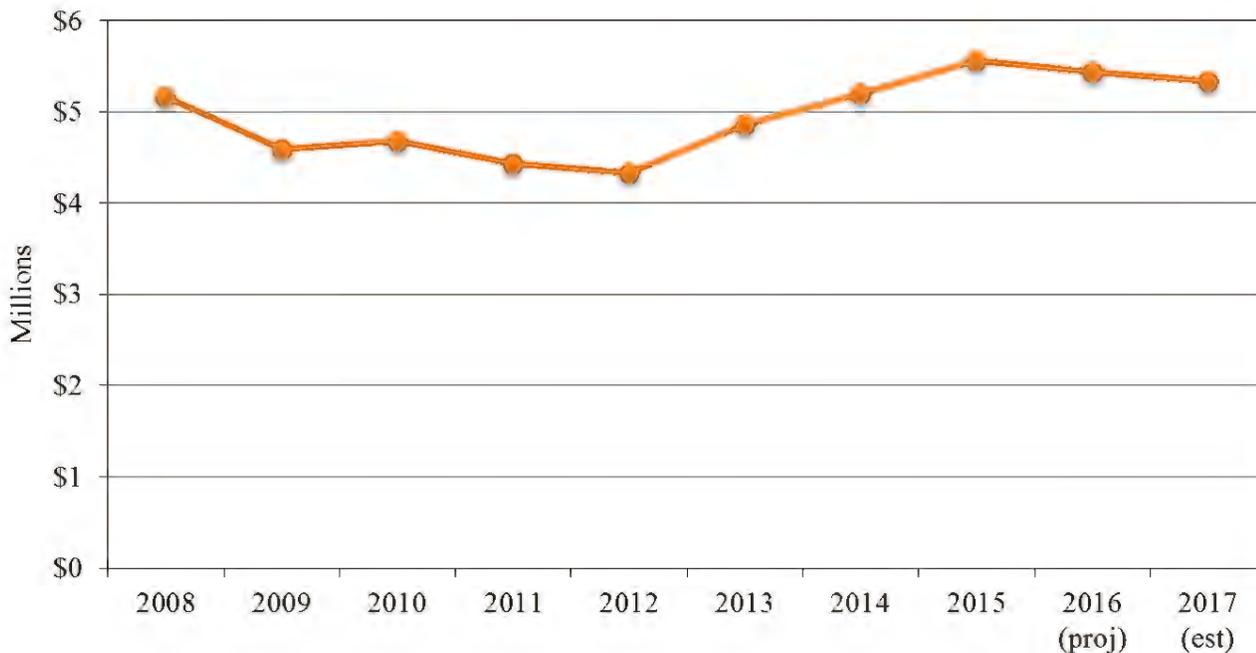
**County Sales Tax (\$8,000,000):**

Walworth County imposes a .5% sales tax. Sales tax is budgeted based on the historical trends in this area. Walworth County ranks 6<sup>th</sup> in the state in 2015 for tourism spending, collecting \$509.6 million of tourism dollars according to the Wisconsin Department of Tourism. Visitor spending in Walworth County has increased 3.04% in 2015 from 2014.



**Department of Public Works State revenue (\$5,330,192):**

Wisconsin Statutes indicate the State truck highway system shall be maintained by the State at the expense of the State. The State may contract with counties to provide this service. The State provides funding to Walworth County for winter maintenance (plowing), routine maintenance, special projects, and damage claims on State highways in Walworth County, as well as provides reimbursement for salt & equipment storage, radios, insurance, and supervision. The State also provides General Transportation Aides which enables local governments to offset the cost of county and municipal road construction, maintenance, and traffic operations. The funding sources of these aid payments are the fuel taxes and vehicle registration fees collected by the state.



## Walworth County Expenditures by Fund

|                                     | 2014<br>Actual        | 2015<br>Actual        | 2016<br>Adopted<br>Budget | 2016<br>Projected     | 2017<br>Preliminary<br>Budget |
|-------------------------------------|-----------------------|-----------------------|---------------------------|-----------------------|-------------------------------|
| <i>Governmental Funds</i>           |                       |                       |                           |                       |                               |
| General Fund                        | \$ 42,860,753         | \$ 44,948,271         | \$ 55,535,804             | \$ 56,042,308         | \$ 53,471,586                 |
| Health and Human Services           | 26,574,824            | 28,199,127            | 26,384,860                | 28,345,878            | 27,743,429                    |
| Children w/ Disabilities Ed Board   | 11,828,549            | 11,215,309            | 12,630,615                | 11,915,613            | 18,033,213                    |
| Land Information                    | 473,971               | 323,395               | 274,918                   | 409,442               | 350,268                       |
| Sheriff Restricted Funds            | 549,857               | 494,028               | 321,655                   | 601,498               | 358,920                       |
| Debt Service                        | 3,712,434             | 2,953,366             | 2,959,702                 | 2,959,702             | 9,697,569                     |
| Capital Projects                    | 6,175,841             | 5,987,200             | 10,208,000                | 12,589,422            | 4,462,000                     |
| <i>Total Governmental Funds</i>     | <u>\$ 92,176,229</u>  | <u>\$ 94,120,696</u>  | <u>\$ 108,315,554</u>     | <u>\$ 112,863,863</u> | <u>\$ 114,116,985</u>         |
| <i>Enterprise Funds</i>             |                       |                       |                           |                       |                               |
| Lakeland Health Care Center         | \$ 11,680,043         | \$ 12,072,466         | \$ 13,241,891             | \$ 13,374,668         | \$ 14,095,482                 |
| Public Works                        | 8,746,590             | 9,446,994             | 11,025,497                | 11,729,765            | 10,911,213                    |
| <i>Total Enterprise Funds</i>       | <u>\$ 20,426,633</u>  | <u>\$ 21,519,460</u>  | <u>\$ 24,267,388</u>      | <u>\$ 25,104,433</u>  | <u>\$ 25,006,695</u>          |
| <i>Internal Service Funds</i>       |                       |                       |                           |                       |                               |
| Health Insurance                    | \$ 15,105,858         | \$ 15,810,057         | \$ 16,895,033             | \$ 16,730,033         | \$ 17,343,569                 |
| Dental Insurance                    | 777,870               | 774,904               | 864,408                   | 866,470               | 923,208                       |
| Workers Compensation                | 1,031,502             | 1,050,433             | 1,147,650                 | 1,033,467             | 1,103,000                     |
| Risk Management                     | 423,935               | 201,861               | 585,000                   | 532,513               | 582,600                       |
| <i>Total Internal Service Funds</i> | <u>\$ 17,339,165</u>  | <u>\$ 17,837,255</u>  | <u>\$ 19,492,091</u>      | <u>\$ 19,162,483</u>  | <u>\$ 19,952,377</u>          |
| <i>Total County Expenditures</i>    | <u>\$ 129,942,027</u> | <u>\$ 133,477,411</u> | <u>\$ 152,075,033</u>     | <u>\$ 157,130,779</u> | <u>\$ 159,076,057</u>         |

**Walworth County**  
**Historical and Current Comparison by Expenditure Category**

|                            | <i>2014</i><br><i>Actual</i> | <i>2015</i><br><i>Actual</i> | <i>2016</i><br><i>Adopted</i><br><i>Budget</i> | <i>2016</i><br><i>Projected</i> | <i>2017</i><br><i>Preliminary</i><br><i>Budget</i> | <i>%</i><br><i>Change</i> |
|----------------------------|------------------------------|------------------------------|--|---------------------------------|--|---------------------------|
| Wages & Benefits           | \$ 62,957,877                | \$ 64,703,825                | \$ 70,568,389                                  | \$ 68,708,192                   | \$ 72,590,892                                      | 2.87%                     |
| Purchased Services         | 19,086,396                   | 21,234,509                   | 22,711,935                                     | 23,139,907                      | 24,748,645   | 8.97%                     |
| Other Operating Expenses   | 27,906,029                   | 27,660,121                   | 31,457,444                                     | 30,705,589                      | 31,323,514   | -0.43%                    |
| Interdepartmental Expenses | 1,477,263                    | 1,415,901                    | 1,600,969                                      | 1,574,948                       | 1,680,743  | 4.98%                     |
| Depreciation               | 1,163,193                    | 1,299,513                    | 1,368,300                                      | 1,401,414                       | 1,803,353  | 31.80%                    |
| Debt Service               | 3,712,434                    | 2,953,366                    | 2,959,702                                      | 2,959,702                       | 9,697,569  | 227.65%                   |
| Transfers to other Funds   | 5,621,752                    | 7,212,242                    | 9,788,464                                      | 12,135,282                      | 10,901,806   | 11.37%                    |
| Capital                    | 9,896,089                    | 8,251,714                    | 13,656,880                                     | 18,879,990                      | 8,119,161  | -40.55%                   |
| Cost Accounting            | (1,879,006)                  | (1,253,780)                  | (2,037,050)                                    | (2,374,245)                     | (1,789,626)  | -12.15%                   |
| <i>Total</i>               | <u>\$ 129,942,027</u>        | <u>\$ 133,477,411</u>        | <u>\$ 152,075,033</u>                          | <u>\$ 157,130,779</u>           | <u>\$ 159,076,057</u>                              | <u>4.60%</u>              |

**Major Components of Expenditure Categories:**

*Wages & Benefits* \$72,590,892 - major expenditure components include wages, overtime, health insurance, social security, and retirement.

*Purchased Services* \$24,748,645 - major components are inpatient services, family/foster care services, medical services, psychiatric services, transportation services, room & board, community based residential facilities (CBRF), consultants, IT service contracts, and utilities.

*Other Operating Expenses* \$31,323,514 - major expenditure components are claims paid for self insurance, prescription claims, stop loss coverage, vehicle parts & supplies, sodium chloride, roadway materials, food & beverages, gasoline and diesel fuel.

*Interdepartmental Expenses* \$1,680,743 - major expenditure components are indirect expenses, highway charges, and corporation counsel charges.

*Depreciation* \$1,803,353 - accounts for annual depreciation expense.

*Debt Service* \$9,697,569 - accounts for the debt service payments for principal and interest, including the call of bonds.

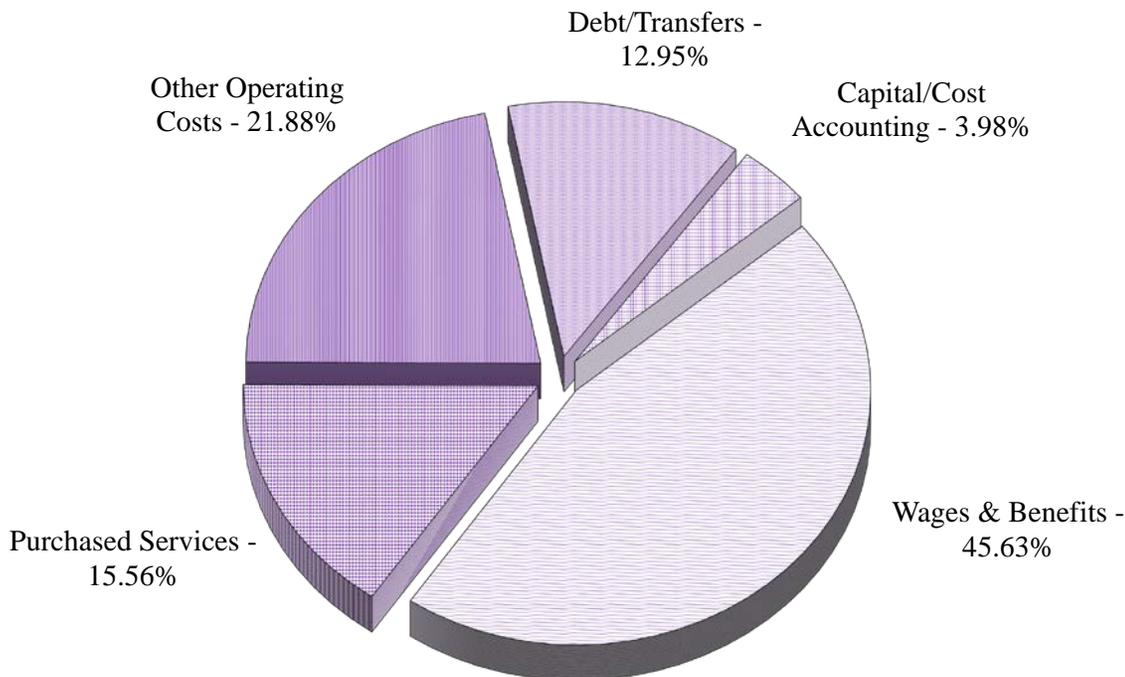
*Transfers to other Funds* \$10,901,806 - accounts for the transfers out of funds in to other funds.

*Capital* \$8,119,161 - includes road construction, building projects, capital equipment & improvements.

*Cost Accounting* (\$1,789,626)- includes cost accounting and related offsets for capital outlay capitalized in the enterprise funds.

# Walworth County 2017 Preliminary Expenditures

|                                  | <i>Wages &amp; Benefits</i> | <i>Purchased Services</i> | <i>Other Operating</i> | <i>Debt/Transfers</i> | <i>Capital</i>      | <i>Cost Accounting</i> | <i>Total Expenditures</i> |
|----------------------------------|-----------------------------|---------------------------|------------------------|-----------------------|---------------------|------------------------|---------------------------|
| <i>Governmental Funds</i>        |                             |                           |                        |                       |                     |                        |                           |
| General                          | \$ 32,853,507               | \$ 9,305,248              | \$ 5,499,820           | \$ 4,140,000          | \$ 1,616,161        | \$ 56,850              | \$ 53,471,586             |
| Health & Human Services          | 15,176,622                  | 11,226,200                | 1,340,607              | -                     | -                   | -                      | 27,743,429                |
| Children w/ Dis Ed Board         | 8,195,309                   | 1,165,336                 | 1,904,762              | 6,731,806             | 36,000              | -                      | 18,033,213                |
| Land Information                 | 121,333                     | 130,740                   | 68,195                 | 30,000                | -                   | -                      | 350,268                   |
| Sheriff Restricted               | 219,895                     | 126,000                   | 13,025                 | -                     | -                   | -                      | 358,920                   |
| Debt Service                     | -                           | -                         | -                      | 9,697,569             | -                   | -                      | 9,697,569                 |
| Capital Projects                 | -                           | -                         | -                      | -                     | 4,462,000           | -                      | 4,462,000                 |
| <b>Total Governmental</b>        | <b>\$ 56,566,666</b>        | <b>\$ 21,953,524</b>      | <b>\$ 8,826,409</b>    | <b>\$ 20,599,375</b>  | <b>\$ 6,114,161</b> | <b>\$ 56,850</b>       | <b>\$ 114,116,985</b>     |
| <i>Enterprise Funds</i>          |                             |                           |                        |                       |                     |                        |                           |
| Lakeland Health Care Center      | \$ 10,454,982               | \$ 1,962,677              | \$ 1,659,323           | \$ -                  | \$ 136,500          | \$ (118,000)           | \$ 14,095,482             |
| Public Works                     | 5,569,244                   | 600,374                   | 4,601,571              | -                     | 1,868,500           | (1,728,476)            | 10,911,213                |
| <b>Total Enterprise</b>          | <b>\$ 16,024,226</b>        | <b>\$ 2,563,051</b>       | <b>\$ 6,260,894</b>    | <b>\$ -</b>           | <b>\$ 2,005,000</b> | <b>\$ (1,846,476)</b>  | <b>\$ 25,006,695</b>      |
| <i>Internal Service Funds</i>    |                             |                           |                        |                       |                     |                        |                           |
| Health Insurance Fund            | \$ -                        | \$ 70,800                 | \$ 17,272,769          | \$ -                  | \$ -                | \$ -                   | \$ 17,343,569             |
| Dental Insurance Fund            | -                           | 1,500                     | 921,708                | -                     | -                   | -                      | 923,208                   |
| Worker's Compensation Fund       | -                           | 114,770                   | 988,230                | -                     | -                   | -                      | 1,103,000                 |
| Risk Management Fund             | -                           | 45,000                    | 537,600                | -                     | -                   | -                      | 582,600                   |
| <b>Total Internal Service</b>    | <b>\$ -</b>                 | <b>\$ 232,070</b>         | <b>\$ 19,720,307</b>   | <b>\$ -</b>           | <b>\$ -</b>         | <b>\$ -</b>            | <b>\$ 19,952,377</b>      |
| <b>Total County Expenditures</b> | <b>\$ 72,590,892</b>        | <b>\$ 24,748,645</b>      | <b>\$ 34,807,610</b>   | <b>\$ 20,599,375</b>  | <b>\$ 8,119,161</b> | <b>\$ (1,789,626)</b>  | <b>\$ 159,076,057</b>     |



Other Operating also includes categories Interdepartmental expenses and Depreciation.

# Walworth County

## Estimated Fund Balances

For the Year Ending December 31, 2016

|                               | <i>Audited<br/>Fund Balance<br/>12/31/2015</i> | <i>Property<br/>Tax<br/>Contribution</i> | <i>2016<br/>Projected<br/>Revenues</i> | <i>2016<br/>Projected<br/>Expenditures</i> | <i>Estimated<br/>Fund Balance<br/>12/31/2016</i> | <i>Change</i> |
|-------------------------------|--|--|--|--|--|---------------|
| <i>Governmental Funds</i>     |  |  |  |  |  |               |
| General                       | \$ 62,537,516                                  | \$ 31,094,865                            | \$ 20,287,429                          | \$ 56,042,308                              | \$ 57,877,502                                    | -7.5%         |
| Treasurer's Tax               | -  | (61,550,110)                             | 61,550,110                             | -  | -  | 0.0%          |
| Health & Human Services       | 2,742,560                                      | 11,168,971                               | 15,567,151                             | 28,345,878                                 | 1,132,804  | -58.7%        |
| Children w/ Dis Ed Board      | 12,258,156                                     | 7,312,475                                | 5,342,237                              | 11,915,613                                 | 12,997,255                                       | 6.0%          |
| Land Information              | 450,967  | 120,571                                  | 201,987                                | 409,442                                    | 364,083  | -19.3%        |
| Sheriff Restricted            | 607,482  | -  | 437,155                                | 601,498                                    | 443,139  | -27.1%        |
| Debt Service                  | 336,462  | 1,628,096                                | 1,331,606                              | 2,959,702                                  | 336,462  | 0.0%          |
| Capital Projects              | 6,668,021                                      | 2,743,000                                | 8,152,935                              | 12,589,422                                 | 4,974,534  | -25.4%        |
| <b>Total Governmental</b>     | <b>\$ 85,601,164</b>                           | <b>\$ (7,482,132)</b>                    | <b>\$ 112,870,610</b>                  | <b>\$ 112,863,863</b>                      | <b>\$ 78,125,779</b>                             |               |
| <i>Enterprise Funds</i>       |  |  |  |  |  |               |
| Lakeland Health Care Ctr      | \$ 22,769,391                                  | \$ 3,286,057                             | \$ 10,632,414                          | \$ 13,374,668                              | \$ 23,313,194                                    | 2.4%          |
| Public Works                  | 18,757,608                                     | 4,196,075                                | 6,920,675                              | 11,727,352                                 | 18,147,006                                       | -3.3%         |
| <b>Total Enterprise</b>       | <b>\$ 41,526,999</b>                           | <b>\$ 7,482,132</b>                      | <b>\$ 17,553,089</b>                   | <b>\$ 25,102,020</b>                       | <b>\$ 41,460,200</b>                             |               |
| <i>Internal Service Funds</i> |  |  |  |  |  |               |
| Health Insurance              | \$ 14,337,510                                  | \$ -                                     | \$ 15,451,750                          | \$ 16,730,033                              | \$ 13,059,227                                    | -8.9%         |
| Dental Insurance              | 725,152  | -  | 893,750                                | 866,470                                    | 752,432  | 3.8%          |
| Worker's Compensation         | 235,784  | -  | 1,211,883                              | 1,033,467                                  | 414,200  | 75.7%         |
| Risk Management               | 4,706,340                                      | -  | 310,987                                | 532,513                                    | 4,484,814  | -4.7%         |
| <b>Total Internal Service</b> | <b>\$ 20,004,786</b>                           | <b>\$ -</b>                              | <b>\$ 17,868,370</b>                   | <b>\$ 19,162,483</b>                       | <b>\$ 18,710,673</b>                             |               |

### *Fund Balance Changes:*

**General Fund** - The fund balance is budgeted to fund \$7 million of capital projects, however this expected decrease is offset by the transfer in from the Health and Human Services fund for \$2,058,291 as well as anticipated savings during 2016. In 2017, \$1.19 million of unassigned general funds will be used for calling debt service and \$2.25 million for capital projects.

**Health & Human Services Fund** - The net gain for Health and Human Services for 2015 was over \$2 million, which is transferred out in 2016 to the General fund. The net gain/loss for 2016 will remain in the fund until after yearend to more accurately reflect how the fund finished the year. After the transfer related to the 2015 gain, the fund balance is projected to reflect a 2016 estimated gain of \$450,000 due to payroll vacancies and improvements made in monitoring programs and services.

**Children with Disabilities Education Board Fund** - The fund balance is projected to increase \$739,000 due to transitions of teachers to district positions and tuition reimbursements as well as a budgeted contribution to the building/equipment commitment for \$125,500. 2017 includes a fund balance use of \$5,545,000 from its committed debt service account to call 2007 outstanding debt. The CDEB levy is not a uniform tax. CDEB allocates its fund balance to cover the unexpected as well as fund future expected debt, capital, and other non-operating expenses.

**Land Information Fund** - The fund balance is projected to decrease in 2016 and 2017 due to the use of restricted fees for allowable projects.

**Sheriff Restricted** - Sheriff restricted funds are budgeted to use fund balance for anticipated capital projects in 2016 through the use of jail assessment fees collected. Jail assessments will be added to fund balance in 2017 to save for future allowable capital projects.

**Debt Service Fund** - No change is anticipated for 2016. \$150,000 of fund balance will be used in 2017 to call outstanding road debt (Build America bonds).

# Walworth County

## Estimated Fund Balances (continued)

For the Year Ending December 31, 2017

|                               | Estimated<br>Fund Balance<br>12/31/2016 | Property<br>Tax<br>Contribution | 2017<br>Revenue<br>Budget | 2017<br>Expenditure<br>Budget | Estimated<br>Fund Balance<br>12/31/2017 | Change |
|-------------------------------|---|---------------------------------|---------------------------|-------------------------------|---|--------|
| <b>Governmental Funds</b>     |   |                                 |                           |                               |   |        |
| General                       | \$ 57,877,502                           | \$ 32,238,109                   | \$ 17,790,477             | \$ 53,471,586                 | \$ 54,434,502                           | -5.9%  |
| Treasurer's Tax               | -                                       | (61,736,378)                    | 61,736,378                | -                             | -                                       | 0.0%   |
| Health & Human Services       | 1,132,804                               | 11,227,947                      | 16,515,482                | 27,743,429                    | 1,132,804                               | 0.0%   |
| Children w/ Dis Ed Board      | 12,997,255                              | 7,002,636                       | 5,485,577                 | 18,033,213                    | 7,452,255                               | -42.7% |
| Land Information              | 364,083                                 | 126,978                         | 198,716                   | 350,268                       | 339,509                                 | -6.7%  |
| Sheriff Restricted            | 443,139                                 | -                               | 394,195                   | 358,920                       | 478,414                                 | 8.0%   |
| Debt Service                  | 336,462                                 | 1,611,230                       | 7,936,339                 | 9,697,569                     | 186,462                                 | -44.6% |
| Capital Projects              | 4,974,534                               | 2,709,700                       | 1,752,300                 | 4,462,000                     | 4,974,534                               | 0.0%   |
| <b>Total Governmental</b>     | <b>\$ 78,125,779</b>                    | <b>\$ (6,819,778)</b>           | <b>\$ 111,809,464</b>     | <b>\$ 114,116,985</b>         | <b>\$ 68,998,480</b>                    |        |
| <b>Enterprise Funds</b>       |   |                                 |                           |                               |   |        |
| Lakeland Health Care Ctr      | \$ 23,313,194                           | \$ 3,079,312                    | \$ 10,997,670             | \$ 14,095,482                 | \$ 23,294,694                           | -0.1%  |
| Public Works                  | 18,147,006                              | 3,740,466                       | 6,994,047                 | 10,911,213                    | 17,970,306                              | -1.0%  |
| <b>Total Enterprise</b>       | <b>\$ 41,460,200</b>                    | <b>\$ 6,819,778</b>             | <b>\$ 17,991,717</b>      | <b>\$ 25,006,695</b>          | <b>\$ 41,265,000</b>                    |        |
| <b>Internal Service Funds</b> |   |                                 |                           |                               |   |        |
| Health Insurance              | \$ 13,059,227                           | \$ -                            | \$ 15,021,169             | \$ 17,343,569                 | \$ 10,736,827                           | -17.8% |
| Dental Insurance              | 752,432                                 | -                               | 874,694                   | 923,208                       | 703,918                                 | -6.4%  |
| Worker's Compensation         | 414,200                                 | -                               | 1,103,000                 | 1,103,000                     | 414,200                                 | 0.0%   |
| Risk Management               | 4,484,814                               | -                               | 345,440                   | 582,600                       | 4,247,654                               | -5.3%  |
| <b>Total Internal Service</b> | <b>\$ 18,710,673</b>                    | <b>\$ -</b>                     | <b>\$ 17,344,303</b>      | <b>\$ 19,952,377</b>          | <b>\$ 16,102,599</b>                    |        |

### *Fund Balance Changes:*

**Capital Projects Fund** - Fund balance remaining is for project budgets carried forward which are still in progress. Upon completion of projects, all remaining funds are transferred out to other funds. Only road contingency amounts remain in fund balance at yearend to help cushion unexpected changes that may occur during current road construction projects and to fund future road projects.

**Lakeland Health Care Center Fund** - The fund is projected to return funds to its net position for 2016 due to efforts to increase patient revenue, decrease excess costs, and reduce turnaround time. LHCC intends to use any returned net position funds to fund future building and equipment purchases. Remaining net position will still meet the County's policy to maintain a required minimum net position. Use of net position in 2017 relates to use of donation funds carried forward for capital purposes.

**Public Works Fund** - The fund projects a decrease in the 2016 net position due to use of funds carried forward for open projects and a transfer to the road and bridge contingency account in the Capital Project fund for \$400,000. Excess funds at yearend will be used to fund future equipment purchases or road projects, based on need. Public Works intends to use equipment reserves in 2017 and also decrease the investment in capital assets for loss on sale of assets.

**Health Insurance Fund** - Net position has grown over the last 7 years due to various cost saving changes made within the fund. Although budgeted to use funds in 2016, actual claims are coming in less than expected. 2017 is again budgeted to use net position.

**Dental Insurance Fund** - Net position is expected to return a small increase for 2016 and to use reserves in 2017 to maintain appropriate net position balances.

**Worker's Compensation Fund** - 2016 is budgeted to add back to reserves to meet 6 month reserves requirement.

**Risk Management Fund** - Net position is projected to decrease in 2016. All claims will be reimbursed by the related departments in 2017.

**Walworth County**  
**Unassigned Fund Balance Analysis**  
**General Fund**

Walworth County Ordinance 30-171 defines the minimum unassigned General Fund balance to be 15 - 20% of the General Fund revenues, plus the property tax revenue allocated to each County fund, as reported in the most recent audited financial statements. If excess funds exceed the minimum balance, it the responsibility of the Walworth County Finance Committee to recommend the appropriate use of those funds to the County Board.

|  |               |
|--|---------------|
| Unassigned balance 12/31/15  | \$ 23,948,530 |
| Closure of health and human services fund balance per resolution #08-05/16       | 2,058,291     |
| Closure of land information fund balance per resolution #20-05/16                | 7,568         |
| Closure of capital project and transfer to General fund per resolution #24-09/16 | 35,092        |
| Subsequent Years Budget Allocation for DPW Building Expansion                    | 3,448,000     |
| Subsequent Years Budget Allocation for HHS Building                              | 8,421,500     |
| Available unassigned balance   | \$ 37,918,981 |

|  |    |            |
|--|----|------------|
| General Fund & property tax revenues - 2015      | \$ | 80,673,035 |
| Unassigned fund balance as a percent of revenues |    | 47.00%     |

**Funds Available for Appropriation**

|                       | Minimum<br>Balance | \$ | Available for<br>Appropriation |
|-----------------------|--------------------|----|--------------------------------|
| 15% of fund revenues  | \$ 12,100,955      | \$ | 25,818,026                     |
| 20% of fund revenues* | 16,134,607         |    | 21,784,374                     |

\* The Walworth County Finance Committee has recommended maintaining the unassigned General Fund balance near the 20% level of General Fund revenues.

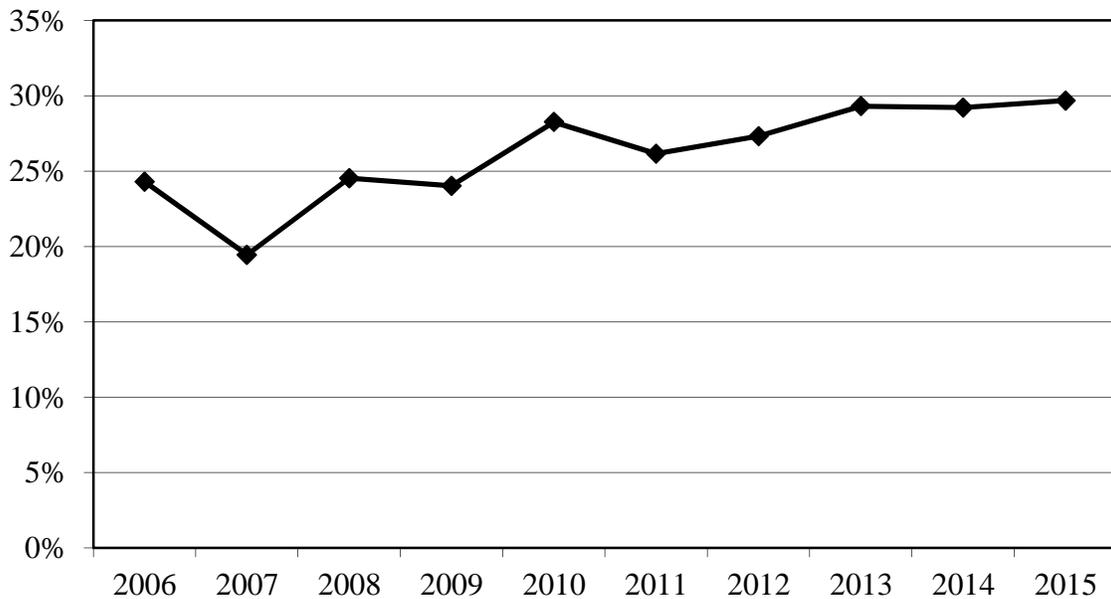
**Planned Usage of Available Appropriations**

|   |    |               |
|---|----|---------------|
| 2017 Capital Plan Use                   | \$ | 447,700       |
| HHS building renovation (2017 and 2018) |    | 20,100,000    |
| Call 2009 Build America Road Bonds      |    | 1,190,000     |
|   |    | \$ 21,737,700 |

## Walworth County Historical Ratios of Unassigned General Fund Balance to General Fund Revenues

| Fiscal Year | General Fund Balance | Unassigned General Fund Balance | General Fund and Property Tax Revenues | Unassigned General Fund Balance as a % of Revenues |
|-------------|----------------------|---------------------------------|--|--|
| 2006        | \$ 26,448,366        | \$ 16,937,638                   | \$ 69,700,481                          | 24.30%   |
| 2007        | 28,159,193           | 14,504,031                      | 74,584,778                             | 19.45%   |
| 2008        | 27,873,596           | 18,471,322                      | 75,285,435                             | 24.54%   |
| 2009        | 28,169,146           | 18,883,279                      | 78,598,122                             | 24.03%   |
| 2010        | 32,511,366           | 23,113,817                      | 81,779,576                             | 28.26%   |
| 2011        | 36,985,221           | 21,493,566                      | 82,166,309                             | 26.16%   |
| 2012        | 39,015,650           | 22,808,649                      | 83,488,008                             | 27.32%   |
| 2013        | 44,737,298           | 24,051,322                      | 82,040,830                             | 29.32%   |
| 2014        | 53,846,358           | 24,377,896                      | 83,421,168                             | 29.22%   |
| 2015        | 62,537,516           | 23,948,530                      | 80,673,035                             | 29.69%   |

Unassigned General Fund Balance  
as a Percent of Revenues



Walworth County  
Fund Balance Analysis  
Children with Disabilities Education Board Fund

Walworth County Ordinance 30-172 defines the minimum available Children with Disabilities Education Board fund balance to be 15 - 20% of the total of the fund's revenues not including the tax levy allocation or transfers/capital contributions made to the fund, as reported in the most recent audited financial statements. If excess funds exceed the minimum balance, it is the responsibility of the Walworth County Finance Committee to recommend the appropriate use of those funds to the County Board.

|  |  |              |
|--|--|--------------|
| Available fund balance 12/31/15            |  | \$ 2,454,888 |
| Committed to future debt service #12-06/16 |  | (1,385,184)  |
|  |  | \$ 1,069,704 |

|   |  |              |
|---|--|--------------|
| 2015 fund revenues (without tax or transfers)   |  | \$ 5,348,519 |
| Available fund balance as a percent of revenues |  | 45.90%       |

**Funds Available for Appropriation**

|                       | Minimum<br>Balance | Available for<br>Appropriation |
|-----------------------|--------------------|--------------------------------|
| 15% of fund revenues  | \$ 802,278         | \$ 267,426                     |
| 20% of fund revenues* | 1,069,704          | 0                              |

\* The Walworth County Finance Committee has recommended maintaining the unassigned Children with Disabilities Education Board fund balance near the 20% level of allowable revenues.

**Planned Usage of Available Funds**

|  |      |
|--|------|
|  | -    |
|  | \$ - |



Walworth County  
 Net Position Analysis  
 Public Works Fund

Walworth County Ordinance 30-181 defines the minimum available Public Works Fund net position to be 15 - 20% of the total of the fund's expenses not including transfers made from the fund, as reported in the most recent audited financial statements. If excess funds exceed the minimum balance, it is the responsibility of the Walworth County Finance Committee to recommend the appropriate use of those funds to the County Board.

|   |              |
|---|--------------|
| Available net position 12/31/15 balance                               | \$ 2,915,651 |
| Designated to equipment reserves #14-06/16                            | (867,388)    |
| Designated/transferred to road/bridge construction reserves #14-06/16 | (400,000)    |
|   | \$ 1,648,263 |

|   |              |
|---|--------------|
| 2015 fund expenses                              | \$ 8,241,313 |
| Available net position as a percent of expenses | 35.38%       |

**Funds Available for Appropriation**

|                       | Minimum<br>Balance | Available for<br>Appropriation |
|-----------------------|--------------------|--------------------------------|
| 15% of fund expenses  | \$ 1,236,197       | \$ 412,066                     |
| 20% of fund expenses* | 1,648,263          | 0                              |

\* The Walworth County Finance Committee has recommended maintaining the available Public Works Fund net position balance near the 20% level of Public Works Fund allowable expenses.

**Planned Usage of Available Funds**

|  |      |
|--|------|
|  | -    |
|  | \$ - |

Walworth County  
 Net Position Analysis  
 Health Insurance Fund

Walworth County Ordinance 30-182 defines the minimum available Health Insurance fund net position to be a yearend average of 6 months claims expense based on the prior year claims history. It is the responsibility of the Walworth County Finance Committee to recommend the appropriate action to keep these reserves at a healthy level to sustain fund activity.

|   |                      |
|---|----------------------|
| Available net position 12/31/15 balance | <u>\$ 14,330,174</u> |
| 2015 claim expenses                     | \$ 13,720,305        |

**Funds Available for Appropriation**

|                           | Minimum<br>Balance | Available for<br>Appropriation |
|---------------------------|--------------------|--------------------------------|
| 6 months of claim expense | \$ 6,860,153       | \$ 7,470,022                   |

\* Due to many changes made in the last 7 years regarding administration, premiums, and plan redesign, excess funds are available to keep premium costs low for 2017 and maintain an adequate reserve balance.

**Planned Return/(Usage) of Available Appropriations**

|  |                       |
|--|-----------------------|
| 2016 budgeted return / (use) of net position | \$ (1,714,875)        |
| 2017 budgeted return / (use) of net position | <u>(2,322,400)</u>    |
|  | <u>\$ (4,037,275)</u> |

Walworth County  
 Net Position Analysis  
 Dental Insurance Fund

Walworth County Ordinance 30-182 defines the minimum available Dental Insurance Fund net position to be a yearend average of 6 months claims expense based on the prior year claims history. It is the responsibility of the Walworth County Finance Committee to recommend the appropriate action to keep these reserves at a healthy level to sustain fund activity.

|   |            |
|---|------------|
| Available net position 12/31/15 balance | \$ 725,152 |
| 2015 claim expenses                     | \$ 756,480 |

**Funds Available for Appropriation**

|                           | Minimum<br>Balance | Available for<br>Appropriation |
|---------------------------|--------------------|--------------------------------|
| 6 months of claim expense | \$ 378,240         | \$ 346,912                     |

\* The Walworth County Finance Committee has recommended maintaining the available Dental Insurance fund net position balance near the 6 month average of claim expenses.

**Planned Return/(Usage) of Available Appropriations**

|   |            |
|---|------------|
| 2016 budgeted add / (use) of net position | \$ 1,683   |
| 2017 budgeted add / (use) of net position | (7,490)    |
|   | \$ (5,807) |

Walworth County  
 Net Position Analysis  
 Workers Compensation Fund

Walworth County Ordinance 30-182 defines the minimum available Workers Compensation Fund net position to be a yearend average of 6 months claims expense based on the average of the last 3 years of claims history. It is the responsibility of the Walworth County Finance Committee to recommend the appropriate action to keep these reserves at a healthy level to sustain fund activity.

|   |                |            |
|---|----------------|------------|
| Available net position 12/31/15 balance |                | \$ 235,784 |
| 2013 claim expenses                     | \$ 397,079     |            |
| 2014 claim expenses                     | 896,625        |            |
| 2015 claim expenses                     | 851,117        |            |
|   | 2,144,821      |            |
| <br>Average annual claims expense       | <br>\$ 714,940 |            |

**Funds Available for Appropriation**

|                           | Minimum<br>Balance | Available for<br>Appropriation |
|---------------------------|--------------------|--------------------------------|
| 6 months of claim expense | \$ 357,470         | \$ (121,686)                   |

\* Walworth County increased the number of months it was recommending to keep in reserves during 2016 from an average of 4 months to an average of 6 months. It is expected that the new reserve level will be met by the end of 2016.

**Planned Return/(Usage) of Available Appropriations**

|  |            |  |
|--|------------|--|
| 2016 budgeted add / (use) of net position        | \$ 54,350  |  |
| 2016 projected additional return of net position | 124,066    |  |
| 2017 budgeted add / (use) of net position        | -          |  |
|  | \$ 178,416 |  |

Walworth County  
 Net Position Analysis  
 Risk Management Fund

Walworth County Ordinance 30-182 defines the minimum available Risk Management net position to be \$4 million. It is the responsibility of the Walworth County Finance Committee to recommend the appropriate action to keep these reserves at a healthy level to sustain the ability to fund potential large claims.

|   |                     |
|---|---------------------|
| Available net position 12/31/15 balance | <u>\$ 4,603,475</u> |
|---|---------------------|

**Funds Available for Appropriation**

| Minimum<br>Balance | Available for<br>Appropriation |
|--------------------|--------------------------------|
| \$ 4,000,000       | \$ 603,475                     |

\* To achieve the minimum Risk Management fund net position balance, all claim are charged back to the departments 2 years after the year the claim was incurred. For example, claims paid in 2015 shall be recovered from departments in their 2017 budget.

**Planned Return/(Usage) of Available Appropriations**

|   |                     |
|---|---------------------|
| 2016 budgeted add / (use) of net position | \$ (279,295)        |
| 2017 budgeted add / (use) of net position | <u>(237,160)</u>    |
|   | <u>\$ (516,455)</u> |



## Long-term Planning - Fund Balances/Net Position

---

Walworth County ordinances establish allowable purposes for utilization of available fund balance or net position. Available fund balance is defined as the amounts over the minimum balances as described in the financial policies on page 45. Available fund balances, which are not restricted or non-spendable according to GASB Statement No. 54, are analyzed on pages 74 - 82.

### **Commitments of Fund Balance**

Strict guidelines of how fund balance can be used are established in County Ordinance 30-171. The County has also created a number of committed or internally designated accounts for specific future purposes. The intent is to ease the burden on future tax levies when specific non-operating costs arise.

Committed fund balance in the enterprise and internal service funds are reserves set aside for specific purposes by formal County Board action. They are determined annually based on the County's long range planning strategy. The intended purpose of each commitment must be specified prior to the end of the fiscal year. The actual amount may be determined subsequent to the end of the fiscal year. Use of committed funds for their intended purpose is authorized utilizing standard budgetary processes. Additions to committed fund balances are generally stipulated in the annual budget or in year-end closing resolutions.

The following committed fund balances may exist in all funds:

- 1) Encumbrances: the County uses encumbrance accounting which allows operating funds designated by a purchase order for a specific good or service to be carried forward into the next year's budget in accordance with State Statute. Amounts not spent for the assigned good or service lapse and are not available to be spent.

Encumbrances carried forward to 2016:

- General Fund – \$528,427
- Health and Human Services – \$45,017
- Children with Disabilities Education Board – \$39,492
- Capital Projects – \$961,071
- Lakeland Health Care Center – \$363,416
- Public Works – \$309,088

- 2) General donations/fundraising activities: donations and fund-raising activities not specifically restricted by a third party shall be considered committed. These donations may be used for non-operating or recreational purposes in the department where received.



## Long-term Planning - Fund Balances/Net Position

---

General donations/fundraising activities to 2016:

Children with Disabilities Education Board – \$78,510

Lakeland Health Care Center – \$29,591

The following committed accounts exist in certain funds:

**General Fund:**

- 1) Parks – \$100,001. Amounts held in this committed account are used for purchase of additional County park land.
- 2) Severance – \$1,550,303. Amounts held in this committed account are used to pay severance liabilities of employees in excess of the annual severance budget, excluding employees in the Children with Disabilities Education Board (CDEB) fund and the enterprise funds. Additions may be made by specific county board resolution or lapsing severance budgets at year-end. Funds shall not exceed the lesser of \$2 million or the total accrued compensated absences as recorded in the governmental activities in the financial statements, excluding the CDEB fund. Employees accounted for in enterprise and the CDEB funds shall have severance liabilities paid from their respective funds.
- 3) Election equipment – \$255,300. Amounts held in this committed account are used for election capital equipment purchases. Additions may be budgeted in years with fewer scheduled elections, allowing for a consistent tax levy for election activities. The total commitment shall not exceed the expected replacement costs of election capital. The entire committed account is budgeted to be used in 2017.
- 4) Programs associated with treatment courts – \$6,292. Amounts held in this committed account are for treatment court expense. Funds include revenues derived from ignition interlock device (IID) surcharge fees collected per Wisconsin statute 343.301(5).
- 5) Unrealized investment income – \$971,245. Amounts held in this account are the gains on unrealized investment income and are set aside for future years to offset unrealized investment income losses. Market adjustments are required to be recorded, however it is the county's policy to hold most investments to maturity. Setting aside year-end net unrealized gains offers cushion in following years with net losses. Year-end net unrealized losses reduce this commitment. The total commitment is between 1 – 5% of total securities held at year-end.
- 6) Building/equipment reserves – \$10,950,000. Amounts held in the committed accounts are for the purchase of capital items, major building improvements or major maintenance projects of governmental funds, excluding the CDEB fund.



## Long-term Planning - Fund Balances/Net Position

---

### **Health & Human Services Fund and Land Information Fund:**

- 1) Remaining available operating funds are transferred to the General Fund the following year. These funds are subject to availability in the General Fund in the year of the transfer.

2015 year-end available funds transferred to the General Fund in 2016:

Health & Human Services – \$2,058,291

Land Information – \$7,568

- 2) Seal a Smile Program – \$43,586. Amounts collected by the seal a smile program held in this committed account are used to offset future expenses in this HHS program.

### **Children with Disabilities Education Board Fund:**

- 1) Debt service payments - \$8,917,864. Amounts held in this committed account are used to decrease future debt service payments or to call debt service principal related to the CDEB program. The 2017 budget includes a planned use of \$5,545,000 to call the 2007 outstanding general obligation bonds.
- 2) Equipment/building reserves - \$1,615,300. Amounts held in this committed account are used to purchase capital items, major building improvements, or major maintenance projects related to the CDEB program.
- 3) Severance – \$262,853. Amounts held in this committed account are used to pay severance liabilities of CDEB employees in excess of the annual severance budget. Additions may be made by specific county board resolution or lapsing CDEB severance budgets at year-end. Funds shall not exceed the lesser of \$1 million or the total accrued compensated absences recorded in the government-wide financial statements attributed to the CDEB. Currently this committed account is at the total accrued compensated balance, or the maximum.

### **Capital Project Fund:**

- 1) Road construction – \$5,467,503. Amounts in this committed account are used for road construction, unanticipated or emergency road projects, or contingencies of existing road projects. Additions are made with lapsing road construction projects, transfers from public works unrestricted net position, or general fund unassigned fund balance as authorized by the County Board.

### **Lakeland Health Care Center Fund and Public Works Fund:**

- 1) Building allowances are maintained to address major building related projects. The annual contribution amount, if any, will not exceed 100 percent of annual depreciation



## Long-term Planning - Fund Balances/Net Position

---

on current owned buildings. Building-related purchases are deducted from this reserve. Interest on reserve funds is calculated and allocated each month utilizing the local government investment pool rate.

Lakeland Health Care Center – \$3,634,997

Public Works – \$139,921

- 2) Equipment allowances are maintained to address major replacements or repairs of equipment. The annual contribution amount, if any, will not exceed 100 percent of annual depreciation on currently owned equipment of the respective funds. Equipment purchases are deducted from the reserve. Interest on reserve funds is calculated and allocated each month utilizing the local government investment pool rate.

Lakeland Health Care Center – \$1,076,217

Public Works – \$1,529,473

- 3) Subsequent year budget allowances are established during the adoption of the budget for subsequent year expenditures in accordance with Walworth County Ordinance 30-36.

Lakeland Health Care Center – \$0

Public Works – \$1,402,200

- 4) Other post-employment benefit asset and pension deferred outflow allowances ensure adequate net funds are available to the annual asset reduction. An expense and subsequent decrease in net position occurs when the asset or deferred outflow is drawn down. This allowance is equal to the fund's combined total of the OPEB asset and pension deferred outflows at year-end.

Lakeland Health Care Center – \$1,372,343

Public Works – \$963,105

- 5) A carry forward allowance is maintained for capital projects and grants that have not been completed.

Lakeland Health Care Center – \$141,166

Public Works – \$473,469

- 6) Prepaid expenses and inventory allowances are maintained to ensure adequate funds are available to utilize all inventory and prepaid expenses on hand at yearend. This allowance is equal to the fund's prepaid/inventory accounts at year-end.

Lakeland Health Care Center – \$222,212

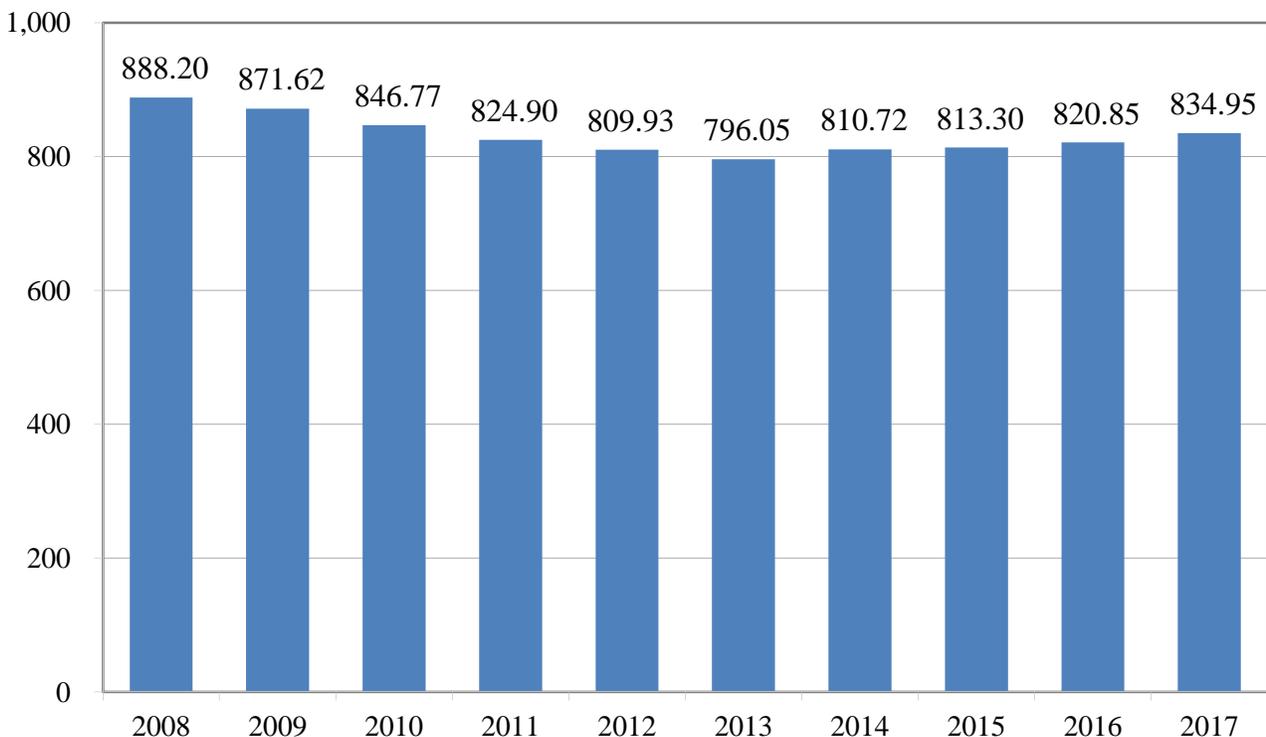
Public Works - \$1,783,757

- 7) A right of way acquisition allowance is maintained for the Public Works fund only. The allowance is maintained at \$39,750. Uses are replenished in the following year.

## Walworth County Significant Changes in Staffing (FTE's)

In 2002, the FTE's stood at 1,054.90. Each subsequent budget reduced the numbers until 2013 when FTE's stood at 796.05. Short of program elimination, managers and employees have had to do with less. These reductions have allowed the County to moderate taxes. Lower staffing levels have impacted the organization in negative ways and more importantly, redundancy has been lost in key positions. Long term managers have been to retire from employment and several departments are working on succession plans in anticipation of additional retirements.

The Children with Disabilities Education Board (CDEB) provides special education services in Walworth County. In 2006, the County Board of Supervisors authorized building a new Lakeland School, with a concurrent decision to transition special education programs within district schools back to the districts. Beginning with the 2006-07 school year, district vacated positions transitioned back to the district. At that time, CDEB's total FTE count was 196.90. As the 2016-17 school year begins, all school district positions have transitioned back to the school districts. The 2017 budget is the first full year without any school district positions and the FTE count is 102.75.

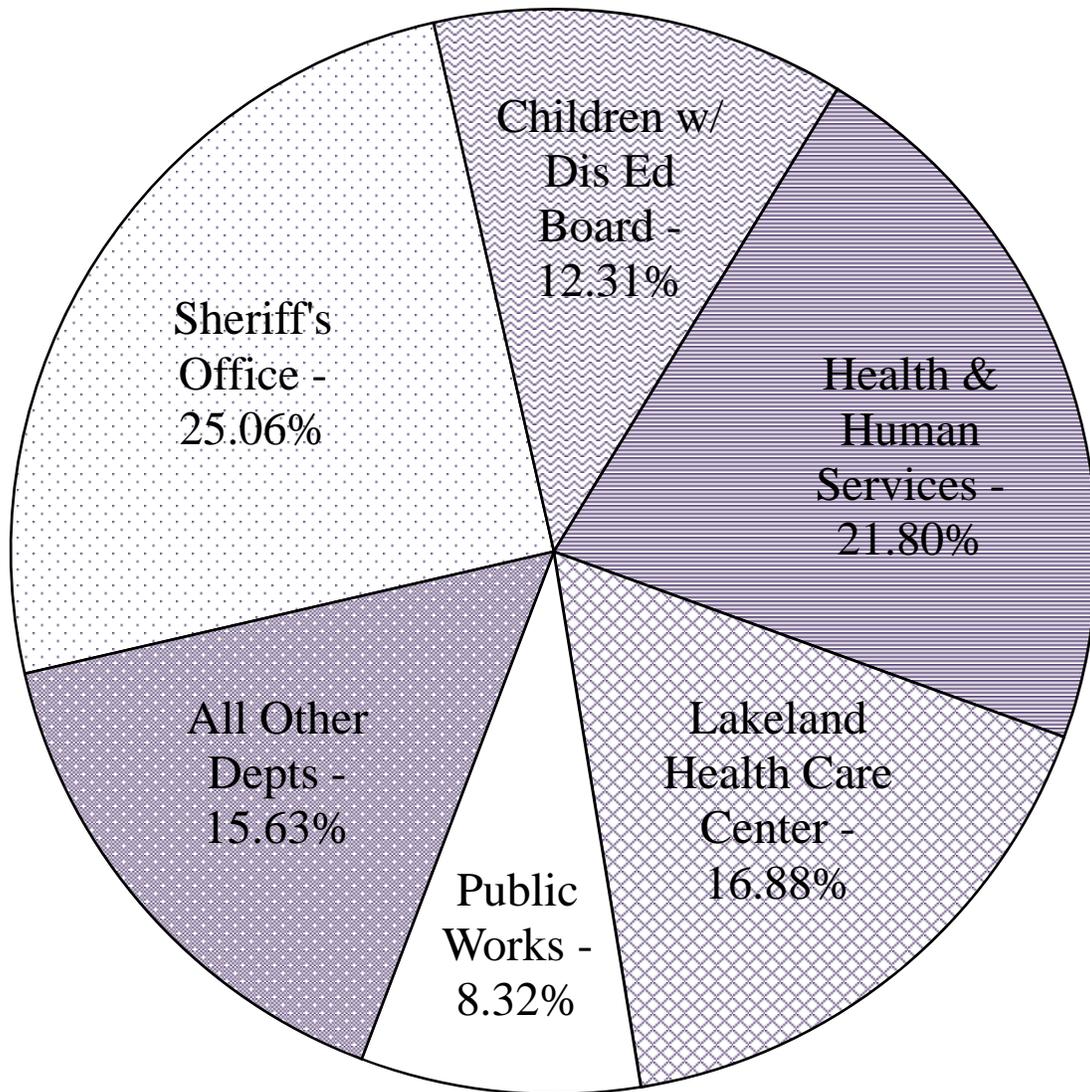


## Walworth County Full-Time Equivalents (FTE) Comparison

| <i>Department</i>        | <i>2012<br/>Adopted<br/>Budget</i> | <i>2013<br/>Adopted<br/>Budget</i> | <i>2014<br/>Adopted<br/>Budget</i> | <i>2015<br/>Adopted<br/>Budget</i> | <i>2016<br/>Preliminary<br/>Budget</i> | <i>Change<br/>2015 - 16</i> |
|--------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--|-----------------------------|
| County Board             | 0.50                               | 0.50                               | 1.00                               | 1.00                               | 1.00                                   | -                           |
| County Clerk             | 4.00                               | 4.00                               | 4.00                               | 5.00                               | 5.00                                   | -                           |
| Administration           | 11.50                              | 11.50                              | 8.00                               | 7.00                               | 8.00                                   | *                           |
| Human Resources          | -                                  | -                                  | 5.00                               | 9.00                               | 9.00                                   | -                           |
| Finance                  | 14.50                              | 14.50                              | 15.50                              | 12.00                              | 13.00                                  | 1.00                        |
| Treasurer                | 5.33                               | 6.33                               | 5.33                               | 6.15                               | 6.15                                   | -                           |
| Medical Examiner         | 0.77                               | 0.77                               | 0.77                               | 1.00                               | 1.00                                   | -                           |
| Clerk of Courts          | 29.61                              | 29.61                              | 31.36                              | 34.11                              | 34.11                                  | -                           |
| District Attorney        | 11.50                              | 11.50                              | 11.50                              | 11.50                              | 11.50                                  | -                           |
| Register of Deeds        | 6.50                               | 6.50                               | 6.50                               | 6.50                               | 6.50                                   | -                           |
| Land Use & Resource Mgmt | 18.00                              | 18.00                              | 17.00                              | 16.00                              | 16.00                                  | -                           |
| Veterans                 | 2.00                               | 2.00                               | 2.50                               | 2.50                               | 3.00                                   | 0.50                        |
| Sheriff                  | 212.90                             | 204.60                             | 205.10                             | 207.20                             | 209.20                                 | 2.00                        |
| Information Systems      | 13.00                              | 13.50                              | 13.00                              | 13.25                              | 13.25                                  | -                           |
| UW Extension             | 2.00                               | 2.00                               | 3.00                               | 3.00                               | 3.00                                   | -                           |
| Health & Human Services  | 161.74                             | 166.66                             | 176.49                             | 177.34                             | 182.02                                 | *                           |
| Children w/ Dis Ed Board | 113.72                             | 108.22                             | 108.32                             | 102.55                             | 102.75                                 | 0.20                        |
| Lakeland Health Care Ctr | 134.86                             | 128.36                             | 131.35                             | 136.25                             | 140.97                                 | *                           |
| Public Works             | 67.50                              | 67.50                              | 65.00                              | 69.50                              | 69.50                                  | *                           |
| <i>Total</i>             | 809.93                             | 796.05                             | 810.72                             | 820.85                             | 834.95                                 | 14.10                       |

\* Includes mid-year changes adopted in the 2016 budget or mid-year changes approved by the County Board during 2016.

# Walworth County 2017 Personnel Allocation



# Walworth County

## Classification Detail by Department – Full Time Equivalents

|                                   | 2013  | 2014  | 2015  | 2016  | 2017  | <i>Change<br/>2016/2017</i> |
|-----------------------------------|-------|-------|-------|-------|-------|-----------------------------|
| <b>County Board</b>               |       |       |       |       |       |                             |
| Administrative Assistant          | 0.50  | -     | -     | -     | -     | -                           |
| Administrative Clerk              | -     | 1.00  | 1.00  | 1.00  | 1.00  | -                           |
| <i>Subtotal</i>                   | 0.50  | 1.00  | 1.00  | 1.00  | 1.00  | -                           |
| <b>County Clerk</b>               |       |       |       |       |       |                             |
| Account Clerk III                 | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | -                           |
| Administrative Clerk              | -     | -     | 2.00  | 2.00  | 2.00  | -                           |
| County Clerk (elected)            | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | -                           |
| Deputy County Clerk               | 2.00  | 2.00  | 1.00  | 1.00  | 1.00  | -                           |
| <i>Subtotal</i>                   | 4.00  | 4.00  | 5.00  | 5.00  | 5.00  | -                           |
| <b>Administration</b>             |       |       |       |       |       |                             |
| Administrative Assistant          | 1.50  | 1.00  | 1.00  | 1.00  | 1.00  | -                           |
| Administration Clerk              | -     | 1.00  | -     | -     | -     | -                           |
| Assistant Corp Counsel II         | 3.00  | 3.00  | 3.00  | 3.00  | 3.00  | -                           |
| County Administrator              | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | -                           |
| Human Resources Assistant         | 1.00  | -     | -     | -     | -     | -                           |
| Human Resources Generalist        | 1.00  | -     | -     | -     | -     | -                           |
| Human Resources Specialist        | 1.00  | -     | -     | -     | -     | -                           |
| Labor/Employee Relations Director | 1.00  | -     | -     | -     | -     | -                           |
| Legal Assistant                   | -     | -     | -     | 1.00  | 1.00  | -                           |
| Legal Secretary                   | 2.00  | 2.00  | 2.00  | 1.00  | 1.00  | -                           |
| Mobility Coordinator              | -     | -     | -     | -     | 1.00  | 1.00 *                      |
| <i>Subtotal</i>                   | 11.50 | 8.00  | 7.00  | 7.00  | 8.00  | 1.00                        |
| <b>Human Resources</b>            |       |       |       |       |       |                             |
| Administrative Assistant          | -     | -     | 1.00  | 1.00  | 1.00  | -                           |
| Benefits Specialist               | -     | -     | 2.00  | 2.00  | 2.00  | -                           |
| Human Resources Analyst           | -     | -     | -     | 2.00  | 2.00  | -                           |
| Human Resources Assistant         | -     | 2.00  | 2.00  | -     | -     | -                           |
| Human Resources Director          | -     | 1.00  | 1.00  | 1.00  | 1.00  | -                           |
| Human Resources Generalist        | -     | 1.00  | 1.00  | 1.00  | 1.00  | -                           |
| Human Resources Manager           | -     | -     | 1.00  | 1.00  | 1.00  | -                           |
| Human Resources Specialist        | -     | 1.00  | -     | -     | -     | -                           |
| Risk/Benefits Manager             | -     | -     | 1.00  | 1.00  | 1.00  | -                           |
| <i>Subtotal</i>                   | -     | 5.00  | 9.00  | 9.00  | 9.00  | -                           |
| <b>Finance</b>                    |       |       |       |       |       |                             |
| Accountant                        | -     | 1.00  | 1.00  | -     | -     | -                           |
| Accounting Assistant              | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | -                           |
| Administrative Assistant          | 2.00  | 2.00  | 1.00  | 1.00  | 1.00  | -                           |
| Benefits Specialist               | 2.00  | 2.00  | -     | -     | -     | -                           |
| Budget Analyst                    | 1.00  | -     | -     | -     | -     | -                           |
| Comptroller                       | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | -                           |
| Deputy Co Adm – Finance           | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | -                           |
| Finance Manager                   | 1.00  | 2.00  | 2.00  | 2.00  | 2.00  | -                           |
| Financial Systems Administrator   | -     | -     | 1.00  | 1.00  | 1.00  | -                           |
| Financial Systems Supervisor      | -     | -     | -     | -     | 1.00  | 1.00                        |
| Payroll & Benefits Manager        | 1.00  | 1.00  | -     | -     | -     | -                           |
| Payroll Specialist                | 2.00  | 2.00  | -     | -     | -     | -                           |
| Payroll Systems Coordinator       | -     | -     | 2.00  | 2.00  | 2.00  | -                           |
| Senior Accountant                 | 1.50  | 1.50  | 1.00  | 2.00  | 2.00  | -                           |
| <i>Subtotal</i>                   | 14.50 | 15.50 | 12.00 | 12.00 | 13.00 | 1.00                        |

\*Includes changes approved by the County Board during 2016.

|   | 2013         | 2014         | 2015         | 2016         | 2017         | Change<br>2016/2017 |
|---|--------------|--------------|--------------|--------------|--------------|---------------------|
| <b>Treasurer</b>                          |              |              |              |              |              |                     |
| Account Clerk I                           | 0.05         | 0.05         | 0.05         | 0.05         | 0.05         | -                   |
| Account Clerk II                          | 2.00         | 2.00         | 1.00         | -            | -            | -                   |
| Account Clerk III                         | -            | -            | 1.00         | 1.00         | 1.00         | -                   |
| Account Clerk IV                          | -            | 1.00         | 1.00         | 1.00         | 1.00         | -                   |
| Accountant                                | 1.00         | 1.00         | 1.00         | 1.00         | -            | (1.00)              |
| Accounting Assistant                      | 1.00         | -            | -            | -            | -            | -                   |
| Clerk II                                  | -            | -            | -            | 1.00         | 1.00         | -                   |
| Clerk III                                 | 0.09         | 0.09         | -            | -            | -            | -                   |
| County Treasurer (elected)                | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -                   |
| Deputy Treasurer                          | -            | -            | -            | -            | 1.00         | 1.00                |
| Property Tax Specialist                   | 1.00         | -            | -            | -            | -            | -                   |
| Printing Coordinator                      | -            | -            | 1.00         | 1.00         | 1.00         | -                   |
| Receptionist/Clerk                        | 0.19         | 0.19         | 0.10         | 0.10         | 0.10         | -                   |
| <i>Subtotal</i>                           | <b>6.33</b>  | <b>5.33</b>  | <b>6.15</b>  | <b>6.15</b>  | <b>6.15</b>  | <b>-</b>            |
| <b>Medical Examiner</b>                   |              |              |              |              |              |                     |
| Clerk II                                  | 0.27         | 0.27         | -            | -            | -            | -                   |
| Coroner (elected)                         | 0.50         | 0.50         | -            | -            | -            | -                   |
| Lead Investigator/Deputy Medical Examiner | -            | -            | 1.00         | 1.00         | 1.00         | -                   |
| <i>Subtotal</i>                           | <b>0.77</b>  | <b>0.77</b>  | <b>1.00</b>  | <b>1.00</b>  | <b>1.00</b>  | <b>-</b>            |
| <b>Clerk of Courts</b>                    |              |              |              |              |              |                     |
| Account Clerk III                         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -                   |
| Account Clerk IV                          | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -                   |
| Calendar Clerk Court                      | 5.00         | 5.00         | 5.00         | 5.00         | 5.00         | -                   |
| Circuit Court Commissioner                | -            | 0.75         | 0.75         | 1.00         | 1.00         | -                   |
| Clerk II                                  | 4.00         | 4.00         | 4.00         | 4.00         | 3.00         | (1.00)              |
| Clerk IV                                  | 3.00         | 3.00         | 3.00         | 3.00         | 4.00         | 1.00                |
| Clerk of Courts (elected)                 | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -                   |
| Deputy Clerk Courts                       | 8.00         | 8.00         | 9.00         | 9.00         | 9.00         | -                   |
| Deputy Register in Probate                | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -                   |
| Family Court Commissioner                 | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -                   |
| HS Specialist III                         | -            | -            | 1.00         | 1.00         | -            | (1.00)              |
| Jury Bailiff                              | 1.93         | 1.93         | 1.93         | 1.93         | 1.93         | -                   |
| Office Manager                            | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -                   |
| Office Supervisor                         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -                   |
| Pretrial Services Coordinator             | -            | -            | -            | -            | 1.00         | 1.00                |
| Student Worker                            | 0.68         | 0.68         | 0.68         | 0.68         | 0.68         | -                   |
| Treatment Court Assistant                 | -            | -            | -            | 0.50         | 0.50         | -                   |
| Treatment Court Coordinator               | -            | 1.00         | 1.00         | 1.00         | 1.00         | -                   |
| <i>Subtotal</i>                           | <b>29.61</b> | <b>31.36</b> | <b>33.36</b> | <b>34.11</b> | <b>34.11</b> | <b>-</b>            |
| <b>District Attorney</b>                  |              |              |              |              |              |                     |
| Clerk II                                  | 1.00         | -            | -            | -            | -            | -                   |
| Clerk III                                 | 0.50         | 1.50         | 1.50         | 1.50         | 1.50         | -                   |
| Clerk IV                                  | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | -                   |
| Law Clerk                                 | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -                   |
| Legal Secretary Lead Worker               | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -                   |
| Legal Stenographer                        | 3.00         | 3.00         | 3.00         | 3.00         | 3.00         | -                   |
| Office Manager                            | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -                   |
| Victim/Witness Coordinator                | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -                   |
| Victim/Witness Service Provider           | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -                   |
| <i>Subtotal</i>                           | <b>11.50</b> | <b>11.50</b> | <b>11.50</b> | <b>11.50</b> | <b>11.50</b> | <b>-</b>            |
| <b>Register of Deeds</b>                  |              |              |              |              |              |                     |
| Account Clerk III                         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -                   |
| Clerk IV                                  | 2.50         | 2.50         | 2.50         | 2.50         | 2.50         | -                   |
| Deputy Register of Deeds                  | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -                   |
| Property Lister                           | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -                   |
| Register of Deeds (elected)               | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -                   |
| <i>Subtotal</i>                           | <b>6.50</b>  | <b>6.50</b>  | <b>6.50</b>  | <b>6.50</b>  | <b>6.50</b>  | <b>-</b>            |

\*Includes changes approved by the County Board during 2016.

|  | 2013   | 2014   | 2015   | 2016   | 2017   | Change<br>2016/2017 |
|--|--------|--------|--------|--------|--------|---------------------|
| <b>Land Use &amp; Resource Management</b>  |        |        |        |        |        |                     |
| Administrative Secretary II                | 2.00   | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| Clerk IV                                   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | -                   |
| Code Enforcement Officer                   | 4.00   | 3.00   | 3.00   | 3.00   | 3.00   | -                   |
| Conservation Tech                          | 3.00   | 3.00   | 3.00   | 2.00   | 2.00   | -                   |
| Deputy Director                            | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| Director – LURM/Deputy Corp Counsel        | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| LURM Assistant                             | -      | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| Planner                                    | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| Senior Conservation Tech                   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| Senior Planner                             | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| Senior Zoning Officer                      | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| Urban Conservation Specialist              | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| <i>Subtotal</i>                            | 18.00  | 17.00  | 17.00  | 16.00  | 16.00  | -                   |
| <b>Veteran's Services</b>                  |        |        |        |        |        |                     |
| Administrative Secretary II                | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| Veteran's Service Officer                  | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| Veteran's Service Specialist               | -      | 0.50   | 0.50   | 0.50   | 1.00   | 0.50                |
| <i>Subtotal</i>                            | 2.00   | 2.50   | 2.50   | 2.50   | 3.00   | 0.50                |
| <b>Sheriff</b>                             |        |        |        |        |        |                     |
| 911 Systems Clerk                          | 1.00   | -      | -      | -      | -      | -                   |
| Account Clerk IV                           | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | -                   |
| Administrative Secretary                   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| Administrative Secretary II                | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| Business Office Supervisor                 | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| Captain                                    | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | -                   |
| Clerk I                                    | 1.00   | -      | -      | -      | -      | -                   |
| Clerk II                                   | 4.20   | 0.20   | 0.20   | 0.20   | 0.20   | -                   |
| Clerk III                                  | 1.00   | 3.00   | 4.00   | 4.00   | 4.00   | -                   |
| Clerk IV                                   | -      | 2.00   | 2.00   | 2.00   | 2.00   | -                   |
| Communications Officer                     | 15.00  | 16.00  | 16.00  | 16.00  | 16.00  | -                   |
| Communications Supervisor                  | 3.00   | 3.00   | 3.00   | 3.00   | 3.00   | -                   |
| Correctional Officer                       | 66.00  | 66.00  | 68.00  | 68.00  | 68.00  | -                   |
| Correctional Officer/Classification        | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | -                   |
| Correctional Officer/Electronic Monitoring | 6.00   | 6.00   | 6.00   | 6.00   | 6.00   | -                   |
| Corrections Secretary                      | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| Corrections Sergeant                       | 11.00  | 11.00  | 11.00  | 11.00  | 11.00  | -                   |
| Deputy Sheriff                             | 50.00  | 50.00  | 50.00  | 50.00  | 51.00  | 1.00                |
| Deputy Sheriff/Court Officer               | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| Deputy Sheriff/Court Security              | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | -                   |
| Desktop Lead/Server Specialist             | 0.50   | 1.00   | -      | -      | -      | -                   |
| Detectives                                 | 9.00   | 9.00   | 9.00   | 9.00   | 9.00   | -                   |
| Jail Administrator                         | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| Jail Superintendent                        | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | -                   |
| Law Enforcement Records Lead Worker        | -      | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| Law Enforcement Records Supervisor         | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| Lieutenant                                 | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | -                   |
| Network Engineer                           | -      | -      | 1.00   | 1.00   | 1.00   | -                   |
| Process Specialist                         | 3.00   | 3.00   | 3.00   | 3.00   | 3.00   | -                   |
| Property Room Coordinator                  | -      | -      | -      | -      | 1.00   | 1.00                |
| Sergeant                                   | 8.00   | 8.00   | 8.00   | 8.00   | 8.00   | -                   |
| Sheriff (elected)                          | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| Student Worker                             | 0.90   | 0.90   | -      | -      | -      | -                   |
| Undersheriff                               | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -                   |
| <i>Subtotal</i>                            | 204.60 | 205.10 | 207.20 | 207.20 | 209.20 | 2.00                |

\*Includes changes approved by the County Board during 2016.

|  | 2013  | 2014  | 2015  | 2016  | 2017  | Change<br>2016/2017 |
|--|-------|-------|-------|-------|-------|---------------------|
| <b>Information Technology/Land Information</b> |       |       |       |       |       |                     |
| Account Clerk IV                               | -     | -     | 1.00  | 1.00  | 1.00  | -                   |
| Analyst – Programmer                           | 2.00  | -     | -     | -     | -     | -                   |
| Applications Supervisor                        | 1.00  | -     | -     | -     | -     | -                   |
| Appl Dev/Support Specialist                    | 1.00  | -     | -     | -     | -     | -                   |
| Business Analyst/Project Manager               | -     | 2.00  | 2.00  | 2.00  | 2.00  | -                   |
| Computer Operator                              | 1.00  | 1.00  | -     | -     | -     | -                   |
| Desktop Lead/Server Specialist                 | 1.50  | 1.00  | 3.00  | -     | -     | -                   |
| Director – IT                                  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | -                   |
| GIS Analyst/Programmer                         | 1.00  | -     | -     | -     | -     | -                   |
| GIS Coordinator                                | -     | 1.00  | 1.00  | 1.00  | 1.00  | -                   |
| Help Desk Analyst                              | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | -                   |
| IT Project Coordinator                         | -     | -     | 1.00  | 1.00  | 1.00  | -                   |
| IT Specialist                                  | -     | 1.00  | 0.25  | 0.25  | 0.25  | -                   |
| Manager of IT Operations                       | -     | 1.00  | 1.00  | 1.00  | 1.00  | -                   |
| Network Engineer                               | 1.00  | 1.00  | -     | 1.00  | 1.00  | -                   |
| Senior IT Architect                            | -     | 1.00  | 1.00  | 1.00  | 1.00  | -                   |
| Senior IT Support Specialist                   | 2.00  | 2.00  | 1.00  | 1.00  | 1.00  | -                   |
| Supervisor of Network/Operations               | 1.00  | -     | -     | -     | -     | -                   |
| System Engineer                                | -     | -     | -     | 1.00  | 1.00  | -                   |
| Systems Specialist                             | -     | -     | -     | 1.00  | 1.00  | -                   |
| <i>Subtotal</i>                                | 13.50 | 13.00 | 13.25 | 13.25 | 13.25 | -                   |
| <b>UW-Extension</b>                            |       |       |       |       |       |                     |
| Clerk III                                      | 1.00  | 2.00  | 2.00  | 2.00  | 2.00  | -                   |
| Volunteer Organizer                            | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | -                   |
| <i>Subtotal</i>                                | 2.00  | 3.00  | 3.00  | 3.00  | 3.00  | -                   |
| <b>Health &amp; Human Services</b>             |       |       |       |       |       |                     |
| Account Clerk II                               | -     | 1.00  | 1.00  | 1.00  | 1.00  | -                   |
| Account Clerk III                              | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | -                   |
| Account Clerk IV                               | -     | 1.00  | 3.00  | 3.00  | 3.00  | -                   |
| Administrative Secretary II                    | -     | 1.00  | 1.00  | 1.00  | 1.00  | -                   |
| Associate Nutrition Specialist                 | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | -                   |
| Behavior Analyst                               | 1.00  | 1.00  | 1.00  | 1.00  | -     | (1.00) *            |
| Child Support Lead Worker                      | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | -                   |
| Clerk I  | 1.00  | 1.00  | -     | -     | -     | -                   |
| Clerk II                                       | 4.60  | 2.60  | 1.60  | 1.60  | 1.60  | -                   |
| Clerk III                                      | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | -                   |
| Clerk IV                                       | 15.00 | 14.00 | 14.00 | 14.00 | 14.00 | -                   |
| Deputy Director - HHS                          | 1.75  | 1.75  | 0.75  | 1.00  | 1.00  | -                   |
| Director – Health & Human Services             | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | -                   |
| Economic Support Lead Worker                   | 1.00  | 1.00  | 2.00  | 2.00  | 2.00  | -                   |
| Economic Support Specialist                    | 15.00 | 16.00 | 17.00 | 17.00 | 20.00 | 3.00                |
| Economic Support Specialist (project)          | -     | 6.00  | -     | 3.00  | -     | (3.00)              |
| Energy Assistance Coordinator                  | 1.00  | 1.00  | -     | -     | -     | -                   |
| Environmental Health Specialist                | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | -                   |
| HHS Site Worker                                | -     | 1.00  | 1.00  | 1.00  | 1.00  | -                   |
| HS Manager-Administrative Services             | -     | -     | 1.00  | 1.00  | 1.00  | -                   |
| HS Manager-Aging/LTC Services                  | 1.00  | 1.00  | -     | -     | -     | -                   |
| HS Manager-Aging Svcs & Resource Support       | -     | -     | 1.00  | 1.00  | 1.00  | -                   |
| HS Manager-Behavioral Health Svcs              | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | -                   |
| HS Manager-Children's Services                 | 1.00  | 1.00  | 1.00  | 1.00  | -     | (1.00) *            |
| HS Manager-Children & Families                 | -     | -     | -     | -     | 1.00  | 1.00 *              |
| HS Manager-Community Support Svcs              | 1.00  | -     | -     | -     | -     | -                   |
| HS Manager-Mental Hlth Recovery Svcs           | -     | 1.00  | 1.00  | 1.00  | 1.00  | -                   |
| HS Manager-Public Health                       | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | -                   |
| HS Specialist I                                | 54.25 | 55.88 | 57.23 | 59.23 | 62.23 | 3.00                |
| HS Specialist I - AODA grant                   | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | -                   |
| HS Specialist II                               | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | -                   |
| HS Specialist III                              | 9.00  | 9.00  | 9.00  | 11.00 | 11.00 | -                   |
| HS Specialist IV                               | 2.00  | 1.00  | 1.00  | 1.00  | 1.00  | -                   |
| HS Supervisor-Administration                   | 1.00  | 1.00  | -     | -     | -     | -                   |

\*Includes changes approved by the County Board during 2016.

|  | 2013          | 2014          | 2015          | 2016          | 2017          | Change<br>2016/2017 |
|--|---------------|---------------|---------------|---------------|---------------|---------------------|
| HS Supervisor-ADRC                                       | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| HS Supervisor-Aging & Nutrition                          | -             | -             | -             | 1.00          | 1.00          | -                   |
| HS Supervisor-Behavioral Health                          | -             | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| HS Supervisor-Child Protective Services                  | -             | -             | -             | -             | 1.00          | 1.00 *              |
| HS Supervisor-Child Support                              | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| HS Supervisor-Comm Sppt Case Mgmt                        | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| HS Supervisor-Comm Sppt Program                          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| HS Supervisor-Compliance & Medical Records               | -             | -             | 1.00          | 1.00          | 1.00          | -                   |
| HS Supervisor-Crisis Intervention                        | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| HS Supervisor-Economic Support                           | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | -                   |
| HS Supervisor-Fiscal Support                             | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| HS Supervisor-JCI/CAN                                    | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| HS Supervisor-Nutrition                                  | 1.00          | 1.00          | 1.00          | -             | -             | -                   |
| HS Supervisor-Ongoing Case Mgmt                          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| HS Supervisor-Public Health                              | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| HS Supervisor-Support Services                           | 1.00          | 1.00          | -             | -             | -             | -                   |
| HS Supervisor-Transportation                             | 1.00          | 1.00          | -             | -             | -             | -                   |
| HS Supervisor-WIC  | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| HS Worker II   | 1.00          | -             | -             | -             | -             | -                   |
| HS Worker IV   | 2.00          | 1.00          | 1.00          | -             | -             | -                   |
| Medicare Specialist                                      | -             | 0.20          | 0.20          | -             | -             | -                   |
| Nutrition Site Worker                                    | 1.87          | 1.87          | 1.87          | 1.87          | 1.87          | -                   |
| Nutrition Specialist                                     | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| Occupational Therapist                                   | -             | -             | -             | 0.80          | 0.80          | -                   |
| Paternity Specialist                                     | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| Physical Therapist                                       | -             | -             | -             | 0.80          | 0.80          | -                   |
| Physician Support Assistant                              | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| Program Assistant  | -             | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| Public Health Nurse BSN                                  | 4.00          | 4.00          | 3.50          | 3.50          | 3.50          | -                   |
| Public Health Preparedness Coordinator                   | -             | -             | -             | 1.00          | 1.00          | - *                 |
| Public Health Specialist                                 | -             | -             | 0.50          | 0.50          | -             | (0.50)              |
| Receptionist/Clerk                                       | 4.04          | 4.04          | 4.04          | 4.04          | 4.37          | 0.33 *              |
| Registered Dental Hygenist                               | -             | -             | -             | -             | 0.60          | 0.60                |
| Registered Occupational Therapist                        | 1.00          | 1.00          | 1.00          | -             | -             | -                   |
| RN Mental Health   | 1.00          | 2.00          | 2.00          | 2.00          | 3.00          | 1.00 *              |
| Secretary – Confidential                                 | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| Senior Accountant  | 1.75          | 1.75          | 1.75          | 1.75          | 1.75          | -                   |
| Spanish Interpreter/Clerk I                              | -             | -             | 0.50          | 0.50          | 0.50          | -                   |
| Speech – Language Pathologist                            | -             | -             | -             | 1.75          | 2.00          | 0.25                |
| Support Specialist                                       | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | -                   |
| Teacher  | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| Van Driver   | 3.40          | 3.40          | -             | -             | -             | -                   |
| <i>Subtotal</i>  | <b>166.66</b> | <b>176.49</b> | <b>167.94</b> | <b>177.34</b> | <b>182.02</b> | <b>4.68</b>         |
| <b><i>Children with Disabilities Education Board</i></b> |               |               |               |               |               |                     |
| Administrative Support Supervisor                        | 1.00          | 1.00          | -             | -             | -             | -                   |
| Assistant Director of Special Education                  | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | -                   |
| Clerk III  | 0.91          | 0.91          | 1.00          | 1.00          | 1.00          | -                   |
| Director – Curriculum                                    | -             | -             | -             | 1.00          | 1.00          | -                   |
| Director – Pupil Services                                | -             | -             | -             | 1.00          | 1.00          | -                   |
| Director – Special Education                             | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| Educational Programmer                                   | 1.00          | 1.00          | 1.00          | -             | -             | -                   |
| Interpreter  | 5.00          | 5.00          | 4.00          | 3.00          | 3.00          | -                   |
| IT Specialist  | -             | -             | 0.75          | 0.75          | 0.75          | -                   |
| Occupational Therapist                                   | 5.00          | 4.60          | 4.60          | 4.60          | 4.60          | -                   |
| Physical Therapist                                       | 3.50          | 3.50          | 3.80          | 3.80          | 3.00          | (0.80) *            |
| Receptionist/Clerk                                       | 0.81          | 0.81          | 0.90          | 0.90          | 0.90          | -                   |
| School Business Office Supervisor                        | -             | -             | 1.00          | 1.00          | 1.00          | -                   |
| School Nurse   | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| School Psychologist                                      | 1.00          | 1.00          | 1.00          | -             | -             | -                   |
| Secretary – Confidential                                 | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| Senior Accountant  | 0.50          | 0.50          | 0.50          | 0.50          | 0.50          | -                   |

\*Includes changes approved by the County Board during 2016.

|   | 2013   | 2014   | 2015   | 2016   | 2017   | Change<br>2016/2017 |
|---|--------|--------|--------|--------|--------|---------------------|
| Special Education Aide                          | 34.00  | 35.50  | 38.50  | 40.00  | 40.00  | -                   |
| Special Education Data Coordinator - Compliance | -      | -      | -      | -      | 1.00   | 1.00 *              |
| Speech Correctionist                            | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | -                   |
| Teacher   | 46.50  | 45.50  | 42.00  | 36.00  | 36.00  | -                   |
| <i>Subtotal</i>                                 | 108.22 | 108.32 | 108.05 | 102.55 | 102.75 | 0.20                |

**Lakeland Health Care Center**

|  |        |        |        |        |        |          |
|--|--------|--------|--------|--------|--------|----------|
| Account Clerk I                        | 1.06   | 1.56   | 1.56   | 0.56   | 0.56   | -        |
| Account Clerk III                      | 3.00   | 4.00   | 3.00   | 4.00   | 4.00   | -        |
| Administrative Assistant               | -      | -      | -      | -      | 1.00   | 1.00 *   |
| Administrative Secretary I             | -      | -      | 1.00   | 1.00   | 1.00   | -        |
| Administrator – LHCC                   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -        |
| Admissions Coordinator                 | -      | 1.00   | 1.00   | 1.00   | 1.00   | -        |
| Admissions Coordinator/SW              | 1.00   | -      | -      | -      | -      | -        |
| Assistant Administrator – LHCC         | -      | -      | -      | -      | 1.00   | 1.00 *   |
| Assistant Nurse Manager                | 1.00   | 1.00   | 2.00   | 2.00   | 2.00   | -        |
| Behavior Management Specialist         | -      | -      | -      | 1.00   | 1.00   | -        |
| Certified Medication Assistant         | 3.00   | 3.00   | 3.00   | 4.00   | 4.00   | -        |
| Certified Nursing Assistant            | 72.37  | 71.96  | 71.96  | 69.86  | 68.58  | (1.28) * |
| Certified Nursing Assistant Team Coach | -      | -      | -      | -      | 4.00   | 4.00 *   |
| Clerk IV                               | 1.00   | 1.00   | 1.00   | 1.00   | 2.00   | 1.00 *   |
| Clinical Dietician/Quality Ops Manager | 1.00   | 1.00   | 1.00   | 1.00   | -      | (1.00) * |
| Cook                                   | 3.00   | 3.00   | 3.00   | 3.00   | 3.00   | -        |
| Director of Nursing                    | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -        |
| Food & Nutrition Supervisor            | -      | -      | -      | -      | 1.00   | 1.00 *   |
| Food Service Coordinator               | 1.00   | 1.00   | 1.00   | 1.00   | -      | (1.00) * |
| Food Service Worker                    | 5.64   | 5.70   | -      | -      | -      | -        |
| Housewide Enrichment Facilitator       | -      | -      | -      | 1.00   | 1.00   | -        |
| Licensed Beautician                    | 0.60   | 0.60   | 0.60   | 0.60   | 0.60   | -        |
| LPN - Medical Records                  | -      | -      | 2.00   | 1.00   | 1.00   | -        |
| LPN - Medical Records Lead Worker      | -      | -      | -      | 1.00   | 1.00   | -        |
| LPN – Unit Supervisor                  | 10.30  | 9.30   | 8.80   | 7.80   | 7.00   | (0.80) * |
| Maintenance Coordinator                | -      | 1.00   | 1.00   | 1.00   | 1.00   | -        |
| Maintenance Technician                 | -      | 2.00   | 2.00   | 2.00   | 2.00   | -        |
| MDS Coordinator                        | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -        |
| Nurse Manager                          | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | -        |
| Quality Operations Manager             | -      | -      | -      | -      | 1.00   | 1.00 *   |
| Receptionist                           | 0.82   | 0.18   | 0.18   | 0.18   | 0.18   | -        |
| Recreation Therapy Coordinator         | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -        |
| Recreation Therapy Leader              | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | -        |
| Recreational Therapist                 | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -        |
| Rehab Unit Manager                     | -      | -      | -      | 1.00   | 1.00   | -        |
| Relief Cook                            | -      | -      | 5.70   | 5.70   | 5.70   | -        |
| Resident Liason                        | -      | -      | 1.00   | 1.00   | 1.00   | -        |
| Restorative Therapy Aide/Clinic Asst   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -        |
| RN – Unit Supervisor                   | 8.82   | 9.30   | 8.80   | 9.30   | 10.10  | 0.80 *   |
| Scheduling/Payroll Clerk               | -      | -      | 2.00   | 1.00   | 1.00   | -        |
| Senior Accountant                      | 0.25   | 0.25   | 0.25   | 0.25   | 0.25   | -        |
| Social Worker                          | 1.50   | 1.50   | 1.50   | 2.00   | 2.00   | -        |
| Staff and Support Services Manager     | -      | -      | -      | 1.00   | -      | (1.00) * |
| Staffing Coordinator                   | 1.00   | 1.00   | -      | -      | -      | -        |
| Support Services Supervisor            | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -        |
| Unit Clerk                             | 1.00   | 1.00   | -      | -      | -      | -        |
| <i>Subtotal</i>                        | 128.36 | 131.35 | 134.35 | 136.25 | 140.97 | 4.72     |

**Public Works**

|   |      |      |      |      |      |   |
|---|------|------|------|------|------|---|
| Account Clerk III                       | 1.00 | 1.00 | 1.00 | -    | -    | - |
| Accounting Assistant                    | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Administrative Assistant – Facilities   | 1.00 | -    | -    | -    | -    | - |
| Administrative Assistant – Highway      | 1.00 | -    | -    | -    | -    | - |
| Administrative Secretary I              | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | - |
| Administrative Secretary I - Facilities | -    | 1.00 | 1.00 | -    | -    | - |
| Assistant Buyer                         | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | - |

\*Includes changes approved by the County Board during 2016.

|   | 2013          | 2014          | 2015          | 2016          | 2017          | Change<br>2016/2017 |
|---|---------------|---------------|---------------|---------------|---------------|---------------------|
| Assistant DPW – Facilities                            | 1.00          | -             | -             | -             | -             | -                   |
| Assistant DPW – Facilities Plant Ops                  | 1.00          | -             | -             | -             | -             | -                   |
| Assistant DPW – Shop                                  | 1.00          | 1.00          | 1.00          | 1.00          | -             | (1.00) *            |
| Assistant DPW Superintendent – Fleet/Parks/Facilities | -             | -             | -             | -             | 1.00          | 1.00 *              |
| Assistant DPW Superintendent – Roads                  | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | -                   |
| Building Maintenance Engineer I                       | 5.00          | -             | -             | -             | -             | -                   |
| Building Maintenance Engineer II                      | 2.00          | -             | -             | -             | -             | -                   |
| Building Maintenance Engineer III                     | 5.00          | -             | -             | -             | -             | -                   |
| Business Services Manager                             | -             | 1.00          | 1.00          | -             | -             | -                   |
| Buyer   | -             | -             | -             | -             | 1.00          | 1.00 *              |
| County Engineer                                       | -             | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| Director of Central Services                          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| Director of Operations                                | 1.00          | -             | -             | -             | -             | -                   |
| Facilities Foreman                                    | -             | -             | -             | -             | 1.00          | 1.00 *              |
| Facilities Manager                                    | -             | 1.00          | 1.00          | 1.00          | -             | (1.00) *            |
| Finance Manager                                       | -             | -             | -             | 1.00          | 1.00          | -                   |
| Groundskeeper   | -             | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| Highway/Engineering Assistant                         | -             | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| Highway Operations Manager                            | -             | 1.00          | 1.00          | 1.00          | -             | (1.00) *            |
| Inventory Specialist                                  | -             | -             | -             | -             | 1.00          | 1.00 *              |
| Janitor I   | 1.50          | -             | -             | -             | -             | -                   |
| Janitor III   | 3.00          | -             | -             | -             | -             | -                   |
| Machine Operator                                      | 1.00          | 1.00          | -             | -             | -             | -                   |
| Maintenance Assistant                                 | -             | 5.00          | -             | -             | -             | -                   |
| Maintenance Specialist                                | -             | 2.00          | -             | -             | -             | -                   |
| Maintenance Technician                                | -             | -             | 8.00          | 9.00          | 7.00          | (2.00) *            |
| Maintenance Technician/Administrative Secretarial     | -             | -             | -             | -             | 1.00          | 1.00 *              |
| Marking/Signing Lead Worker                           | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| Mechanic II   | 3.00          | 4.00          | 4.00          | 4.00          | 4.00          | -                   |
| Office/Purchasing Manager                             | 1.00          | -             | -             | -             | -             | -                   |
| Operations Manager/Deputy Director                    | -             | -             | -             | -             | 1.00          | 1.00 *              |
| Patrolman/Woman                                       | 27.00         | 28.00         | 30.00         | 30.00         | 30.00         | -                   |
| Purchasing Manager                                    | -             | -             | -             | 1.00          | 1.00          | -                   |
| Road Lead Worker                                      | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                   |
| Senior Accountant                                     | -             | -             | 0.50          | 0.50          | 0.50          | -                   |
| Senior Buyer  | 2.00          | 2.00          | 2.00          | 2.00          | 1.00          | (1.00) *            |
| Senior Maintenance Specialist                         | -             | 4.00          | -             | -             | -             | -                   |
| Senior Maintenance Technician                         | -             | -             | 4.00          | 4.00          | 3.00          | (1.00) *            |
| Senior Project Manager                                | -             | -             | -             | -             | 1.00          | 1.00 *              |
| Shop Foreman  | -             | -             | -             | -             | 1.00          | 1.00 *              |
| Shop Lead Worker                                      | 1.00          | 1.00          | 1.00          | 1.00          | -             | (1.00) *            |
| <i>Subtotal</i>                                       | <i>67.50</i>  | <i>65.00</i>  | <i>67.50</i>  | <i>69.50</i>  | <i>69.50</i>  | <i>-</i>            |
| <i>Total Walworth County full-time equivalents</i>    | <i>796.05</i> | <i>810.72</i> | <i>813.30</i> | <i>820.85</i> | <i>834.95</i> | <i>14.10</i>        |

\*Includes changes approved by the County Board during 2016.

## Walworth County Classification Summary – Full Time Equivalents

| <i>Classification</i>                   | <i>2013</i> | <i>2014</i> | <i>2015</i> | <i>2016</i> | <i>2017</i> | <i>Change<br/>2016/2017</i> |
|---|-------------|-------------|-------------|-------------|-------------|-----------------------------|
| 911 Systems Clerk                       | 1.00        | -           | -           | -           | -           | -                           |
| Account Clerk I                         | 1.11        | 1.61        | 1.61        | 0.61        | 0.61        | -                           |
| Account Clerk II                        | 2.00        | 3.00        | 2.00        | 1.00        | 1.00        | -                           |
| Account Clerk III                       | 9.00        | 10.00       | 10.00       | 10.00       | 10.00       | -                           |
| Account Clerk IV                        | 3.00        | 5.00        | 8.00        | 8.00        | 8.00        | -                           |
| Accountant                              | 1.00        | 2.00        | 2.00        | 1.00        | -           | (1.00)                      |
| Accounting Assistant                    | 4.00        | 3.00        | 3.00        | 3.00        | 3.00        | -                           |
| Administration Clerk                    | -           | 1.00        | -           | -           | -           | -                           |
| Administrative Assistant                | 6.00        | 3.00        | 3.00        | 3.00        | 4.00        | 1.00                        |
| Administrative Clerk                    | -           | 1.00        | 3.00        | 3.00        | 3.00        | -                           |
| Administrative Secretary                | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Administrative Secretary I              | 1.00        | 2.00        | 3.00        | 3.00        | 3.00        | -                           |
| Administrative Secretary II             | 4.00        | 4.00        | 4.00        | 4.00        | 4.00        | -                           |
| Administrative Support Supervisor       | 1.00        | 1.00        | -           | -           | -           | -                           |
| Admissions Coordinator                  | -           | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Admissions Coordinator/SW               | 1.00        | -           | -           | -           | -           | -                           |
| Analyst – Programmer                    | 2.00        | -           | -           | -           | -           | -                           |
| Appl Dev/Support Specialist             | 1.00        | -           | -           | -           | -           | -                           |
| Applications Supervisor                 | 1.00        | -           | -           | -           | -           | -                           |
| Assistant Administrator                 | -           | -           | -           | -           | 1.00        | 1.00                        |
| Assistant Buyer                         | 1.00        | 1.00        | 1.00        | 2.00        | 2.00        | -                           |
| Assistant Corp Counsel II               | 3.00        | 3.00        | 3.00        | 3.00        | 3.00        | -                           |
| Assistant Director of Special Education | 2.00        | 2.00        | 2.00        | 2.00        | 2.00        | -                           |
| Assistant DPW Superintendent            | 6.00        | 4.00        | 4.00        | 4.00        | 4.00        | -                           |
| Assistant Nurse Manager                 | 1.00        | 1.00        | 2.00        | 2.00        | 2.00        | -                           |
| Associate Nutrition Specialist          | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Behavior Analyst                        | 1.00        | 1.00        | 1.00        | 1.00        | -           | (1.00)                      |
| Behavior Mangement Specialist           | -           | -           | -           | 1.00        | 1.00        | -                           |
| Benefits Specialist                     | 2.00        | 2.00        | 2.00        | 2.00        | 2.00        | -                           |
| Budget Analyst                          | 1.00        | -           | -           | -           | -           | -                           |
| Building Maintenance Engineer I         | 5.00        | -           | -           | -           | -           | -                           |
| Building Maintenance Engineer II        | 2.00        | -           | -           | -           | -           | -                           |
| Building Maintenance Engineer III       | 5.00        | -           | -           | -           | -           | -                           |
| Business Analyst/Project Manager        | -           | 2.00        | 2.00        | 2.00        | 2.00        | -                           |
| Business Office Supervisor              | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Business Services Manager               | -           | 1.00        | 1.00        | -           | -           | -                           |
| Buyer                                   | -           | -           | -           | -           | 1.00        | 1.00                        |
| Calendar Clerk Court                    | 5.00        | 5.00        | 5.00        | 5.00        | 5.00        | -                           |
| Captain                                 | 4.00        | 4.00        | 4.00        | 4.00        | 4.00        | -                           |
| Certified Medication Assistant          | 3.00        | 3.00        | 3.00        | 4.00        | 4.00        | -                           |
| Certified Nursing Assistant             | 72.37       | 71.96       | 71.96       | 69.86       | 68.58       | (1.28)                      |
| Certified Nursing Assistant Team Coach  | -           | -           | -           | -           | 4.00        | 4.00                        |
| Child Support Lead Worker               | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Circuit Court Commissioner              | -           | 0.75        | 0.75        | 1.00        | 1.00        | -                           |
| Clerk I                                 | 2.00        | 1.00        | -           | -           | -           | -                           |
| Clerk II                                | 14.07       | 7.07        | 5.80        | 6.80        | 5.80        | (1.00)                      |
| Clerk III                               | 4.50        | 8.50        | 9.50        | 9.50        | 9.50        | -                           |
| Clerk IV                                | 25.50       | 26.50       | 26.50       | 26.50       | 28.50       | 2.00                        |
| Clerk of Courts (elected)               | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Clinical Dietician/Quality Ops Manager  | 1.00        | 1.00        | 1.00        | 1.00        | -           | (1.00)                      |
| Code Enforcement Officer                | 4.00        | 3.00        | 3.00        | 3.00        | 3.00        | -                           |
| Communications Officer                  | 15.00       | 16.00       | 16.00       | 16.00       | 16.00       | -                           |
| Communications Supervisor               | 3.00        | 3.00        | 3.00        | 3.00        | 3.00        | -                           |
| Comptroller                             | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Computer Operator                       | 1.00        | 1.00        | -           | -           | -           | -                           |
| Conservation Tech                       | 3.00        | 3.00        | 3.00        | 2.00        | 2.00        | -                           |
| Cook                                    | 3.00        | 3.00        | 3.00        | 3.00        | 3.00        | -                           |

| <i>Classification</i>            | <i>2013</i> | <i>2014</i> | <i>2015</i> | <i>2016</i> | <i>2017</i> | <i>Change<br/>2016/2017</i> |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|-----------------------------|
| Coroner (elected)                | 0.50        | 0.50        | -           | -           | -           | -                           |
| Correctional Officer             | 74.00       | 74.00       | 76.00       | 76.00       | 76.00       | -                           |
| Corrections Secretary            | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Corrections Sergeant             | 11.00       | 11.00       | 11.00       | 11.00       | 11.00       | -                           |
| County Administrator             | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| County Clerk (elected)           | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| County Engineer                  | -           | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| County Treasurer (elected)       | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Department Head                  | 7.00        | 8.00        | 8.00        | 8.00        | 8.00        | -                           |
| Deputy Clerk Courts              | 8.00        | 8.00        | 9.00        | 9.00        | 9.00        | -                           |
| Deputy County Administrator      | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Deputy County Clerk              | 2.00        | 2.00        | 1.00        | 1.00        | 1.00        | -                           |
| Deputy Director                  | 2.75        | 2.75        | 1.75        | 2.00        | 2.00        | -                           |
| Deputy Register in Probate       | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Deputy Register of Deeds         | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Deputy Sheriff                   | 55.00       | 55.00       | 55.00       | 55.00       | 56.00       | 1.00                        |
| Deputy Treasurer                 | -           | -           | -           | -           | 1.00        | 1.00                        |
| Desktop Lead/Server Specialist   | 2.00        | 2.00        | 3.00        | -           | -           | -                           |
| Detectives                       | 9.00        | 9.00        | 9.00        | 9.00        | 9.00        | -                           |
| Director of Curriculum           | -           | -           | -           | 1.00        | 1.00        | -                           |
| Director of Nursing              | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Director of Operations           | 1.00        | -           | -           | -           | -           | -                           |
| Director of Pupil Services       | -           | -           | -           | 1.00        | 1.00        | -                           |
| Economic Support Lead Worker     | 1.00        | 1.00        | 2.00        | 2.00        | 2.00        | -                           |
| Economic Support Specialist      | 15.00       | 22.00       | 17.00       | 20.00       | 20.00       | -                           |
| Educational Programmer           | 1.00        | 1.00        | 1.00        | -           | -           | -                           |
| Energy Assistance Coordinator    | 1.00        | 1.00        | -           | -           | -           | -                           |
| Environmental Health Specialist  | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Facilities Foreman               | -           | -           | -           | -           | 1.00        | 1.00                        |
| Facilities Manager               | -           | 1.00        | 1.00        | 1.00        | -           | (1.00)                      |
| Family Court Commissioner        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Finance Manager                  | 1.00        | 2.00        | 2.00        | 3.00        | 3.00        | -                           |
| Financial Systems Administrator  | -           | -           | 1.00        | 1.00        | 1.00        | -                           |
| Financial Systems Supervisor     | -           | -           | -           | -           | 1.00        | 1.00                        |
| Food & Nutrition Supervisor      | -           | -           | -           | -           | 1.00        | 1.00                        |
| Food Service Coordinator         | 1.00        | 1.00        | 1.00        | 1.00        | -           | (1.00)                      |
| Food Service Worker              | 5.64        | 5.70        | -           | -           | -           | -                           |
| GIS Analyst/Programmer           | 1.00        | -           | -           | -           | -           | -                           |
| GIS Coordinator                  | -           | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Groundskeeper                    | -           | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Help Desk Analyst                | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| HHS Site Worker                  | -           | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Highway Operations Manager       | -           | 1.00        | 1.00        | 1.00        | -           | (1.00)                      |
| Highway/Engineering Assistant    | -           | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Housewide Enrichment Facilitator | -           | -           | -           | 1.00        | 1.00        | -                           |
| HS Manager                       | 5.00        | 5.00        | 6.00        | 6.00        | 6.00        | -                           |
| HS Specialist I                  | 56.25       | 57.88       | 59.23       | 61.23       | 64.23       | 3.00                        |
| HS Specialist II                 | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| HS Specialist III                | 9.00        | 9.00        | 10.00       | 12.00       | 11.00       | (1.00)                      |
| HS Specialist IV                 | 2.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| HS Supervisor                    | 16.00       | 17.00       | 15.00       | 15.00       | 16.00       | 1.00                        |
| HS Worker II                     | 1.00        | -           | -           | -           | -           | -                           |
| HS Worker IV                     | 2.00        | 1.00        | 1.00        | -           | -           | -                           |
| Human Resources Analyst          | -           | -           | -           | 2.00        | 2.00        | -                           |
| Human Resources Assistant        | 1.00        | 2.00        | 2.00        | -           | -           | -                           |
| Human Resources Generalist       | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Human Resources Manager          | -           | -           | 1.00        | 1.00        | 1.00        | -                           |
| Human Resources Specialist       | 1.00        | 1.00        | -           | -           | -           | -                           |
| Interpreter                      | 5.00        | 5.00        | 4.00        | 3.00        | 3.00        | -                           |
| Inventory Specialist             | -           | -           | -           | -           | 1.00        | 1.00                        |
| IT Project Coordinator           | -           | -           | 1.00        | 1.00        | 1.00        | -                           |
| IT Specialist                    | -           | 1.00        | 1.00        | 1.00        | 1.00        | -                           |

| <i>Classification</i>                     | <i>2013</i> | <i>2014</i> | <i>2015</i> | <i>2016</i> | <i>2017</i> | <i>Change<br/>2016/2017</i> |
|---|-------------|-------------|-------------|-------------|-------------|-----------------------------|
| Jail Administrator                        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Jail Superintendent                       | 2.00        | 2.00        | 2.00        | 2.00        | 2.00        | -                           |
| Janitor I                                 | 1.50        | -           | -           | -           | -           | -                           |
| Janitor III                               | 3.00        | -           | -           | -           | -           | -                           |
| Jury Bailiff                              | 1.93        | 1.93        | 1.93        | 1.93        | 1.93        | -                           |
| Labor/Employee Relations Director         | 1.00        | -           | -           | -           | -           | -                           |
| Law Clerk                                 | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Law Enforcement Records Lead Worker       | -           | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Law Enforcement Records Supervisor        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Lead Investigator/Deputy Medical Examiner | -           | -           | 1.00        | 1.00        | 1.00        | -                           |
| Legal Assistant                           | -           | -           | -           | 1.00        | 1.00        | -                           |
| Legal Secretary                           | 2.00        | 2.00        | 2.00        | 1.00        | 1.00        | -                           |
| Legal Secretary Lead Worker               | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Legal Stenographer                        | 3.00        | 3.00        | 3.00        | 3.00        | 3.00        | -                           |
| Licensed Beautician                       | 0.60        | 0.60        | 0.60        | 0.60        | 0.60        | -                           |
| Lieutenant                                | 2.00        | 2.00        | 2.00        | 2.00        | 2.00        | -                           |
| LPN - Medical Records                     | -           | -           | 2.00        | 1.00        | 1.00        | -                           |
| LPN - Medical Records Lead Worker         | -           | -           | -           | 1.00        | 1.00        | -                           |
| LPN – Unit Supervisor                     | 10.30       | 9.30        | 8.80        | 7.80        | 7.00        | (0.80)                      |
| LURM Assistant                            | -           | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Machine Operator                          | 1.00        | 1.00        | -           | -           | -           | -                           |
| Maintenance Assistant                     | -           | 5.00        | -           | -           | -           | -                           |
| Maintenance Coordinator                   | -           | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Maintenance Specialist                    | -           | 2.00        | -           | -           | -           | -                           |
| Maintenance Technician                    | -           | 2.00        | 10.00       | 11.00       | 10.00       | (1.00)                      |
| Manager of IT Operations                  | -           | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Marking/Signing Lead Worker               | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| MDS Coordinator                           | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Mechanic II                               | 3.00        | 4.00        | 4.00        | 4.00        | 4.00        | -                           |
| Medicare Specialist                       | -           | 0.20        | 0.20        | -           | -           | -                           |
| Mobility Coordinator                      | -           | -           | -           | -           | 1.00        | 1.00                        |
| Network Engineer                          | 1.00        | 1.00        | 1.00        | 2.00        | 2.00        | -                           |
| Nurse Manager                             | 2.00        | 2.00        | 2.00        | 2.00        | 2.00        | -                           |
| Nutrition Site Worker                     | 1.87        | 1.87        | 1.87        | 1.87        | 1.87        | -                           |
| Nutrition Specialist                      | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Occupational Therapist                    | 5.00        | 4.60        | 4.60        | 5.40        | 5.40        | -                           |
| Office Manager                            | 2.00        | 2.00        | 2.00        | 2.00        | 2.00        | -                           |
| Office Supervisor                         | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Office/Purchasing Manager                 | 1.00        | -           | -           | -           | -           | -                           |
| Operations Manager/Deputy Director        | -           | -           | -           | -           | 1.00        | 1.00                        |
| Paternity Specialist                      | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Patrolman/Woman                           | 27.00       | 28.00       | 30.00       | 30.00       | 30.00       | -                           |
| Payroll & Benefits Manager                | 1.00        | 1.00        | -           | -           | -           | -                           |
| Payroll Specialist                        | 2.00        | 2.00        | -           | -           | -           | -                           |
| Payroll Systems Coordinator               | -           | -           | 2.00        | 2.00        | 2.00        | -                           |
| Physical Therapist                        | 3.50        | 3.50        | 3.80        | 4.60        | 3.80        | (0.80)                      |
| Physician Support Assistant               | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Planner                                   | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Pretrial Services Coordinator             | -           | -           | -           | -           | 1.00        | 1.00                        |
| Printing Coordinator                      | -           | -           | 1.00        | 1.00        | 1.00        | -                           |
| Process Specialist                        | 3.00        | 3.00        | 3.00        | 3.00        | 3.00        | -                           |
| Program Assistant                         | -           | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Property Lister                           | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | -                           |
| Property Room Coordinator                 | -           | -           | -           | -           | 1.00        | 1.00                        |
| Property Tax Specialist                   | 1.00        | -           | -           | -           | -           | -                           |
| Public Health Nurse BSN                   | 4.00        | 4.00        | 3.50        | 3.50        | 3.50        | -                           |
| Public Health Preparedness Coordinator    | -           | -           | -           | 1.00        | 1.00        | -                           |
| Public Health Specialist                  | -           | -           | 0.50        | 0.50        | -           | (0.50)                      |
| Purchasing Manager                        | -           | -           | -           | 1.00        | 1.00        | -                           |
| Quality Operations Manager                | -           | -           | -           | -           | 1.00        | 1.00                        |
| Receptionist                              | 0.82        | 0.18        | 0.18        | 0.18        | 0.18        | -                           |
| Receptionist/Clerk                        | 5.04        | 5.04        | 5.04        | 5.04        | 5.37        | 0.33                        |

| <i>Classification</i>                         | <i>2013</i>   | <i>2014</i>   | <i>2015</i>   | <i>2016</i>   | <i>2017</i>   | <i>Change<br/>2016/2017</i> |
|---|---------------|---------------|---------------|---------------|---------------|-----------------------------|
| Recreation Therapy Coordinator                | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                           |
| Recreation Therapy Leader                     | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | -                           |
| Recreational Therapist                        | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                           |
| Register of Deeds (elected)                   | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                           |
| Registered Dental Hygenist                    | -             | -             | -             | -             | 0.60          | 0.60                        |
| Registered Occupational Therapist             | 1.00          | 1.00          | 1.00          | -             | -             | -                           |
| Rehab Unit Manager                            | -             | -             | -             | 1.00          | 1.00          | -                           |
| Relief Cook                                   | -             | -             | 5.70          | 5.70          | 5.70          | -                           |
| Resident Liason                               | -             | -             | 1.00          | 1.00          | 1.00          | -                           |
| Restorative Therapy Aide/Clinic Asst          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                           |
| Risk/Benefits Manager                         | -             | -             | 1.00          | 1.00          | 1.00          | -                           |
| RN – Unit Supervisor                          | 8.82          | 9.30          | 8.80          | 9.30          | 10.10         | 0.80                        |
| RN Mental Health                              | 1.00          | 2.00          | 2.00          | 2.00          | 3.00          | 1.00                        |
| Road Lead Worker                              | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                           |
| Scheduling/Payroll Clerk                      | -             | -             | 2.00          | 1.00          | 1.00          | -                           |
| School Business Office Supervisor             | -             | -             | 1.00          | 1.00          | 1.00          | -                           |
| School Nurse                                  | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                           |
| School Psychologist                           | 1.00          | 1.00          | 1.00          | -             | -             | -                           |
| Secretary – Confidential                      | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | -                           |
| Senior Accountant                             | 4.00          | 4.00          | 4.00          | 5.00          | 5.00          | -                           |
| Senior Buyer                                  | 2.00          | 2.00          | 2.00          | 2.00          | 1.00          | (1.00)                      |
| Senior Conservation Tech                      | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                           |
| Senior IT Architect                           | -             | 1.00          | 1.00          | 1.00          | 1.00          | -                           |
| Senior IT Support Specialist                  | 2.00          | 2.00          | 1.00          | 1.00          | 1.00          | -                           |
| Senior Maintenance Specialist                 | -             | 4.00          | -             | -             | -             | -                           |
| Senior Maintenance Technician                 | -             | -             | 4.00          | 4.00          | 3.00          | (1.00)                      |
| Senior Planner                                | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                           |
| Senior Project Manager                        | -             | -             | -             | -             | 1.00          | 1.00                        |
| Senior Zoning Officer                         | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                           |
| Sergeant                                      | 8.00          | 8.00          | 8.00          | 8.00          | 8.00          | -                           |
| Sheriff (elected)                             | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                           |
| Shop Foreman                                  | -             | -             | -             | -             | 1.00          | 1.00                        |
| Shop Lead Worker                              | 1.00          | 1.00          | 1.00          | 1.00          | -             | (1.00)                      |
| Social Worker                                 | 1.50          | 1.50          | 1.50          | 2.00          | 2.00          | -                           |
| Spanish Interpreter/Clerk I                   | -             | -             | 0.50          | 0.50          | 0.50          | -                           |
| Special Education Aide                        | 34.00         | 35.50         | 38.50         | 40.00         | 40.00         | -                           |
| Special Education Data Coordinator - Compliar | -             | -             | -             | -             | 1.00          | 1.00                        |
| Speech – Language Pathologist                 | -             | -             | -             | 1.75          | 2.00          | 0.25                        |
| Speech Correctionist                          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | -                           |
| Staff and Support Services Manager            | -             | -             | -             | 1.00          | -             | (1.00)                      |
| Staffing Coordinator                          | 1.00          | 1.00          | -             | -             | -             | -                           |
| Student Worker                                | 1.58          | 1.58          | 0.68          | 0.68          | 0.68          | -                           |
| Supervisor of Network/Operations              | 1.00          | -             | -             | -             | -             | -                           |
| Support Services Supervisor                   | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                           |
| Support Specialist                            | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | -                           |
| System Engineer                               | -             | -             | -             | 1.00          | 1.00          | -                           |
| Systems Specialist                            | -             | -             | -             | 1.00          | 1.00          | -                           |
| Teacher                                       | 47.50         | 46.50         | 43.00         | 37.00         | 37.00         | -                           |
| Treatment Court Assistant                     | -             | -             | -             | 0.50          | 0.50          | -                           |
| Treatment Court Coordinator                   | -             | 1.00          | 1.00          | 1.00          | 1.00          | -                           |
| Undersheriff                                  | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                           |
| Unit Clerk                                    | 1.00          | 1.00          | -             | -             | -             | -                           |
| Urban Conservation Specialist                 | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                           |
| Van Driver                                    | 3.40          | 3.40          | -             | -             | -             | -                           |
| Veteran’s Service Specialist                  | -             | 0.50          | 0.50          | 0.50          | 1.00          | 0.50                        |
| Victim/Witness Coordinator                    | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                           |
| Victim/Witness Service Provider               | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                           |
| Volunteer Organizer                           | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                           |
| <i>Walworth County full-time equivalents</i>  | <i>796.05</i> | <i>810.72</i> | <i>813.30</i> | <i>820.85</i> | <i>834.95</i> | <i>14.10</i>                |

## Walworth County Annual Levy Limit Calculation - 2017

County tax levy growth may not exceed the greater of 0% plus terminated TID or the increase in net new construction plus terminated TID. This is based on the preceding year's actual levy. The levy limit calculation excludes the Children with Disabilities Education Board (CDEB) tax levy, bridge & culvert repair under s.82.08(2), library payments under s.43.12, and countywide EMS. Debt authorized after 7/1/2005 is also excluded. Revenue for covered services funded in 2013 by tax levy are a reduction to the levy limit in the current year. Covered services include garage collection, fire protection, snow plowing, street sweeping or storm water management. Equalized values and net new construction figures are determined by the Wisconsin Department of Revenues each year.

If the allowable levy under this limit in the prior year is greater than its actual levy, the levy limit may be increased by the difference, up to a maximum increase of 1.5% of the actual levy in the prior year. This may occur with a majority vote of the County Board for up to a .5% increase or a 3/4 majority vote for up to maximum 1.5% increase of the allowable actual levy of the prior year.

|   |                   |
|---|-------------------|
| Adopted levy 2015 (2016 purposes)                       | 61,550,110        |
| Less: CDEB  | (7,312,475)       |
| Bridge Aid  | -                 |
| Charitable & Penal                                      | (1,514)           |
| Library   | (1,647,028)       |
|   | 52,589,093        |
| Less: Post 7/1/05 authorized debt (line E)              | (2,952,432)       |
|   | 49,636,661        |
| Increased by the greater of:                            |                   |
| Growth (0%) + terminated TID (0.331%)                   | 49,800,958        |
| or  |                   |
| Net new construction (0.699%) + terminated TID (0.331%) | 50,147,919        |
| Levy limit before allowable adjustments                 | 50,147,919        |
| Allowable adjustments:                                  |                   |
| Authorized debt service post 7/1/05                     | 2,957,289         |
| <b>2015 levy payable 2016 - allowable limit</b>         | <b>53,105,208</b> |
| 2016 Preliminary levy (2017 purposes)                   | 61,736,378        |
| Less: CDEB  | (7,002,636)       |
| Bridge Aid  | -                 |
| Charitable & Penal                                      | (341)             |
| Library   | (1,628,230)       |
| <b>Actual levy applicable to limit</b>                  | <b>53,105,171</b> |
| <b><i>Over/(Under) Levy Limit</i></b>                   | <b>(37)</b>       |



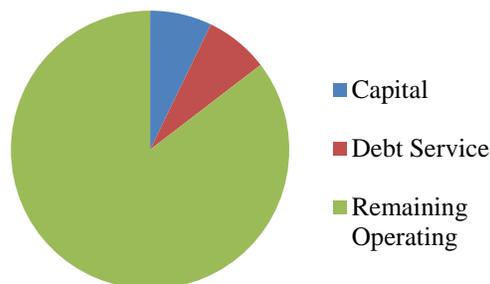
## Economic Impact of Expenditure Budget

Governmental accounting standards require items to be recorded in separate funds, but for yearend government-wide financial statement purposes, governments eliminate interfund activity which entails revenue appearing in one fund and a related expense in another fund. There are no specific budget standards that require the County to take away this “double-counting.” Without careful consideration of the treatment of interfund activity, it can be misleading to look at the County’s total expenditures and compare them from year to year. Determining the amounts that should be excluded from this number can change the total by a significant amount.

Double counting occurs for a variety of reasons: interfund transfers, internal service funds, cost allocations and departments doing business with one another. These types of activities can cause the true economic impact of government spending to be falsely inflated. Below is a look at the last 3 years of expenditure totals and the amounts that have been backed out to show a true look at the economic impact of the County’s expenditure totals. The economic impact is further broken down into the capital plan and remaining operating budget expenditures for comparison.

|                                 | 2017                 | 2016                 | 2015                 | 2014                 |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Total Expenditures</b>       | \$159,076,057        | \$152,075,033        | \$138,753,786        | 138,422,338          |
| Transfers between funds         | (9,751,806)          | (8,763,464)          | (2,549,189)          | (3,151,774)          |
| Indirect cost plan              | (957,848)            | (823,270)            | (805,404)            | (837,100)            |
| Cost accounting/capital offset  | 1,763,076            | 2,037,050            | 920,850              | 1,417,050            |
| Charges between departments     | (722,895)            | (776,574)            | (783,522)            | (856,695)            |
| Internal Service fund activity  | (16,538,030)         | (16,834,643)         | (16,488,246)         | (16,689,622)         |
| Savings for future specific use | (50,000)             | (225,500)            | (415,500)            | (448,800)            |
| Depreciation/Add to equity      | (1,743,713)          | (1,368,300)          | (1,233,530)          | (1,187,095)          |
| <b>Economic Impact</b>          | <b>131,074,841</b>   | <b>125,320,332</b>   | <b>117,399,245</b>   | <b>116,668,302</b>   |
| Capital                         | 9,413,437            | 14,308,680           | 8,061,539            | 9,842,500            |
| Debt Service                    | 9,697,569            | 2,959,702            | 2,953,565            | 3,712,762            |
| Remaining Operating             | 111,963,835          | 108,067,612          | 106,400,768          | 103,113,040          |
| <b>Economic Impact</b>          | <b>\$131,074,841</b> | <b>\$125,335,994</b> | <b>\$117,415,872</b> | <b>\$116,668,302</b> |

### 2017 Budget





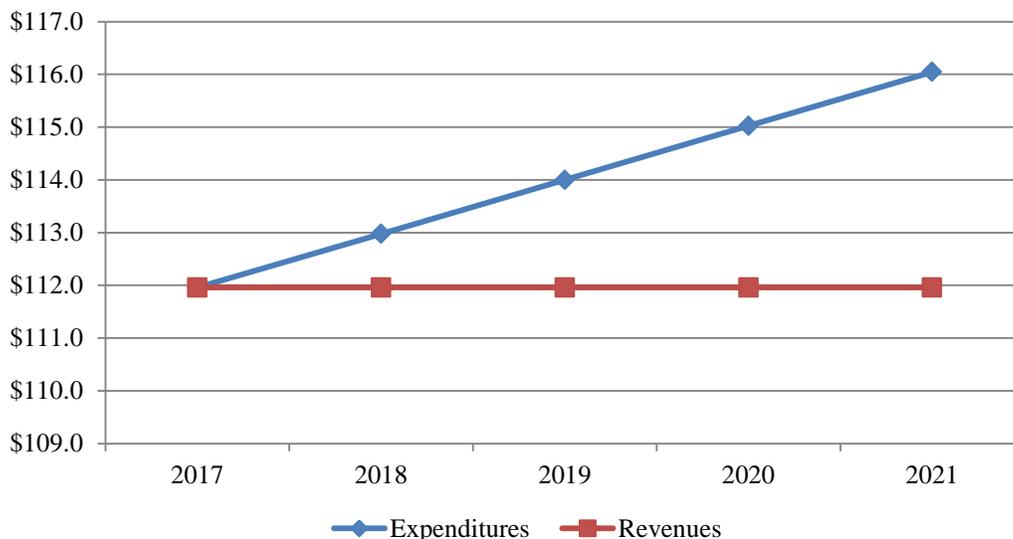
## Five Year Operating Forecast

Walworth County's long range financial plan and SWOT analysis, demonstrates the County's awareness and focus on planning for the future. Many of the focus areas in the long range plan are meant to help with the increasing operating budget gap between revenues and expenditures on the horizon. The County works to achieve a zero budget gap for the next year budget and implement strategies that reduce future years' gaps. There is a heavy reliance on the tax levy and federal/state grants which fund 64% of its budget after the elimination of interfund activity. The County must be cognizant of the state imposed tax levy limit increase and the minimal grant funding increases awarded by state and federal sources to offset grant program expenditures. County services must be examined annually, as well as into the foreseeable future, for ways to reduce expenditures or conservatively increase revenues to stay within its levy limits.

Throughout this budget book, various cost saving methods are discussed in awareness of the long range implications of our current and next year budget decisions. A five year capital plan is developed and shown in the Capital Project section of this budget book. The capital related revenue sources are also identified to help maintain consistent tax levy reliance for capital needs.

The following graph depicts the 2017 balanced budget for the operating portion of the County's budget. Future years are estimated based upon predicted purchasing inflation according to CPI. This basic forecast model shows the need to constantly improve and reduce operational costs or increase revenues in order for the County to maintain its balanced budget into the future. Use of fund balance is limited to the situations described in the fund balance policies of this document.

**Forecasted Operating Budget Gap (in Millions)**



WALWORTH COUNTY

*This page intentionally left blank.*



Est. 1839

W I S C O N S I N

## **GENERAL FUND**

WELFORTH COUNTY

*This page intentionally left blank.*



Est. 1839

W E L F O R T H C O U N T Y



## 2017 Divisional Budget

**Department:** County Board

**Division:** County Board

**Mission Statement:**

Provide quality services in a fiscally responsible manner to protect the health, safety and welfare of the citizens and employees of Walworth County.

**Major Achievements:**

1. Adopted a long-range plan for replacement and rehabilitation of county-owned bridges.
2. Adopted a County-wide long term strategic plan, which defines and organizes departmental goals and objectives into a central document which encourages each division to consider how its goals will strengthen the County as a whole.

**Goals and Objectives:**

1. Deliver public services in a fiscally responsible manner ensuring the safety and welfare of county citizens as well as the employees who carry out delivery of these services. (FA2 - G1 - O2)
2. Complete the Audiovisual Upgrade project budgeted for 2017. (FA1 - G2 - O2), (FA2 - G3 - O1)
3. Continue to work with the Transportation Committee, citizens, and the new Transportation Coordinator to improve mass transportation options in the County. (FA 4 - G1 - O1)

| <b>Performance Indicators:</b>                                  | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|---|------------------------|------------------------|---------------------------|----------------------|
| At least 95% attendance by Supervisors at County Board meetings | 97%                    | 93%                    | 95%                       | 95%                  |
| At least 90% attendance by Supervisors at committee meetings    | 94%                    | 93%                    | 93%                       | 90%                  |
| Maintain Aa1 Bond rating  | Aa1                    | Aa1                    | Aa1                       | Aa1                  |
| Resolutions   | 74                     | 79                     | 70                        | 75                   |
| Ordinances  | 96                     | 52                     | 60                        | 70                   |
| Reports   | 31                     | 30                     | 26                        | 26                   |

**Performance Indicator Notes:** n/a

**Significant Issues:**

**Revenues:**

- No significant changes.

**Expenditures:**

- No significant changes.

**FTE/Personnel:**

- No significant changes.

**WALWORTH COUNTY  
COUNTY BOARD**

**Division: County Board**

**Net tax levy: \$ 383,211**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Total Revenue                       | -                      | -                      | -                                  | -                                  | -                         | -                                      |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 193,486                | 199,987                | 207,951                            | 100,535                            | 197,979                   | 199,258                                |
| Purchased services                  | 8,845                  | 8,958                  | 16,530                             | 4,685                              | 16,530                    | 18,050                                 |
| Other operating expenses            | 36,399                 | 33,677                 | 45,976                             | 21,939                             | 45,921                    | 47,203                                 |
| Interdepartmental expenses          | -                      | 2,731                  | 3,700                              | 1,347                              | 3,700                     | 3,700                                  |
| Capital                             | -                      | -                      | -                                  | -                                  | -                         | 115,000                                |
| Total Expense                       | 238,730                | 245,353                | 274,157                            | 128,506                            | 264,130                   | 383,211                                |
| <b>Net Tax levy</b>                 | <b>238,730</b>         | <b>245,353</b>         | <b>274,157</b>                     | <b>128,506</b>                     | <b>264,130</b>            | <b>383,211</b>                         |
| <b>Full time equivalents (FTEs)</b> | <b>1.00</b>            | <b>1.00</b>            | <b>1.00</b>                        |                                    |                           | <b>1.00</b>                            |

| <b>Program Detail:</b>    | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|---------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| County Board              | 1.00                | 274,157                  | -                       | 383,211                 | 383,211                  | 1.00                |
| <b>Total County Board</b> | <b>1.00</b>         | <b>274,157</b>           | <b>-</b>                | <b>383,211</b>          | <b>383,211</b>           | <b>1.00</b>         |



## 2017 Divisional Budget

**Department:** County Clerk

**Division:** County Clerk

***Mission Statement:***

Accomplish the duties prescribed by the Wisconsin Statutes and those assigned by the County Board of Supervisors while serving the public, supervisors and departments in an efficient, helpful and courteous manner.

***Major Achievements:***

1. Completed compilation, indexing and production of the 2015 Board of Supervisors Proceedings.
2. Successfully transitioned to the statewide Vital Records Information System (SVRIS), a new marriage licensing system.
3. Served 948 couples in 2015 in the preparation of their marriage license applications. The number of applications increased by over 100 from typical years.
4. Processed, published and codified 54 ordinances or ordinance amendments adopted from August 1, 2015 through July 31, 2016.
5. Acted as agent for the State in the distribution, reconciliation and tracking of 4,025 Walworth County dog tags, sold by municipalities and the Lakeland Animal Shelter.
6. Successfully integrated the minute taking duties for 14 committees of the Walworth County Board of Supervisors and provided drafts to department heads for review within the 14-day goal.

***Goals and Objectives:***

1. Improve the County Clerk website to better serve our customers. (FA1 - G2 - O2)
2. Provide excellent customer service to citizens, internal customers and the County Board. (FA1 - G2 - O3), (FA1 - G2 - O4), (FA1 - G2 - O5), (FA1 - G2 - O6)
3. Provide accurate, complete and succinct minutes of Committee meetings for the County Board minute packet for all regularly scheduled Committee meetings prior to packet submission deadlines. (FA1 - G2 - O3)

| <b>Performance Indicators:</b>  | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|---|------------------------|------------------------|---------------------------|----------------------|
| Marriage licenses issued  | 808                    | 948                    | 765                       | 765                  |
| Ordinance publication and codification  | 82                     | 52                     | 65                        | 65                   |
| Provide draft committee minutes to department heads within 14 days of meeting | n/a                    | 100%                   | 100%                      | 95%                  |

**Performance Indicator Notes:** The County Board has been proactive in updating Walworth County Ordinances and reviewing current ordinances for applicability. As a result, the number of ordinance publications should be decreasing from the 2014 high. The Clerk's office began taking minutes for all committees of the Walworth County Board of Supervisors in 2014, and started annual tracking of this function for 2015.



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- No significant changes.

#### ***Expenditures:***

- No significant changes.

#### ***FTE/Personnel:***

- No significant changes.

**WALWORTH COUNTY  
COUNTY CLERK**

**Division: County Clerk**

**Net tax levy: \$ 416,252**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergov'tl charges for service     | (2,006)                | (535)                  | (1,000)                            | (1,179)                            | (1,400)                   | (500)                                  |
| Licenses & permits                  | (29,861)               | (34,782)               | (25,560)                           | (13,236)                           | (25,275)                  | (25,275)                               |
| Public charges for services         | (417)                  | (84)                   | (290)                              | (162)                              | (290)                     | (290)                                  |
| Other financing sources             | (20)                   | -                      | -                                  | -                                  | -                         | -                                      |
| <b>Total Revenue</b>                | <b>(32,304)</b>        | <b>(35,401)</b>        | <b>(26,850)</b>                    | <b>(14,577)</b>                    | <b>(26,965)</b>           | <b>(26,065)</b>                        |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 329,839                | 333,864                | 394,218                            | 166,985                            | 344,386                   | 403,993                                |
| Purchased services                  | 27,064                 | 15,223                 | 26,130                             | 3,186                              | 26,130                    | 26,060                                 |
| Other operating expenses            | 11,265                 | 13,756                 | 12,500                             | 2,724                              | 11,995                    | 11,764                                 |
| Interdepartmental expenses          | -                      | 356                    | 300                                | 143                                | 300                       | 500                                    |
| <b>Total Expense</b>                | <b>368,168</b>         | <b>363,199</b>         | <b>433,148</b>                     | <b>173,038</b>                     | <b>382,811</b>            | <b>442,317</b>                         |
| <b>Net Tax levy</b>                 | <b>335,864</b>         | <b>327,798</b>         | <b>406,298</b>                     | <b>158,461</b>                     | <b>355,846</b>            | <b>416,252</b>                         |
| <b>Full time equivalents (FTEs)</b> | <b>4.00</b>            | <b>5.00</b>            | <b>5.00</b>                        |                                    |                           | <b>5.00</b>                            |

| <b>Program Detail:</b>    | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|---------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| County Clerk              | 5.00                | 406,298                  | (26,065)                | 442,317                 | 416,252                  | 5.00                |
| <b>Total County Clerk</b> | <b>5.00</b>         | <b>406,298</b>           | <b>(26,065)</b>         | <b>442,317</b>          | <b>416,252</b>           | <b>5.00</b>         |



## 2017 Divisional Budget

---

**Department:** Elections

**Division:** Elections

**Mission Statement:**

Administer elections equitably, legally and in a transparent manner to encourage public trust and promote voter participation.

**Major Achievements:**

1. Conducted successful countywide Spring Primary, Spring Election and Partisan Primary. Planning for the Fall General Election is currently underway.
2. Facilitated a countywide election equipment preventive maintenance program utilized by the Municipal Clerks, saving municipalities' time and money in the maintenance of their voting equipment.
3. Coordinated Municipal Clerk networking meetings. Acted as an instructor for four election training sessions.
4. Successfully transitioned from the Statewide Voter Registration System (SVRS) to the new WisVote System.

**Goals and Objectives:**

1. Complete research and purchase replacement election equipment to maintain one voting system countywide. (FA1 - G3 - 01), (FA2 - G3 - 01)
2. Conduct several training sessions on new voter system for all county municipalities. (FA1 - G5 - 01)
3. Foster voter confidence through the legal and equitable administration of the election process. (FA1 - G5 - 02)

| <i>Performance Indicators:</i> | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--------------------------------|------------------------|------------------------|---------------------------|----------------------|
| Number of elections            | 4                      | 3                      | 4                         | 2                    |
| County voting systems          | 1                      | 1                      | 1                         | 1                    |
| Voting training sessions       | 6                      | 2                      | 4                         | 2                    |

**Performance Indicator Notes:** n/a

**Significant Issues:**

**Revenues:**

- No significant changes.

**Expenditures:**

- Decreased purchased services for ballot/programming \$45,000 and Legal Publications \$14,000 due to reduced number of elections from four to two.
- Reduced Special Projects expense \$50,000 for the replacement of election equipment.

**FTE/Personnel:**

- No significant changes.

**WALWORTH COUNTY  
ELECTIONS**

**Division: Elections**

**Net tax levy: \$ 550,233**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (4,376)                | -                      | -                                  | -                                  | -                         | -                                      |
| Intergov'tl charges for service     | <u>(24,124)</u>        | <u>(34,916)</u>        | <u>(19,000)</u>                    | <u>(20,046)</u>                    | <u>(20,045)</u>           | <u>(20,000)</u>                        |
| <b>Total Revenue</b>                | (28,500)               | (34,916)               | (19,000)                           | (20,046)                           | (20,045)                  | (20,000)                               |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 2,151                  | 756                    | 2,824                              | 984                                | 2,824                     | 1,328                                  |
| Purchased services                  | 61,129                 | 46,739                 | 99,105                             | 40,564                             | 99,105                    | 54,105                                 |
| Other operating expenses            | 15,878                 | 5,988                  | 84,615                             | 7,411                              | 34,600                    | 19,100                                 |
| Interdepartmental expenses          | -                      | 145                    | 700                                | 435                                | 700                       | 700                                    |
| Capital                             | <u>-</u>               | <u>-</u>               | <u>-</u>                           | <u>-</u>                           | <u>-</u>                  | <u>495,000</u>                         |
| <b>Total Expense</b>                | 79,158                 | 53,628                 | 187,244                            | 49,394                             | 137,229                   | 570,233                                |
| <b>Net Tax levy</b>                 | <b>50,658</b>          | <b>18,712</b>          | <b>168,244</b>                     | <b>29,348</b>                      | <b>117,184</b>            | <b>550,233</b>                         |
| <b>Full time equivalents (FTEs)</b> | -                      | -                      | -                                  |                                    |                           | -                                      |

| <b>Program Detail:</b> | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Elections              | -                   | 168,244                  | (20,000)                | 570,233                 | 550,233                  | -                   |
| <b>Total Elections</b> | -                   | <b>168,244</b>           | <b>(20,000)</b>         | <b>570,233</b>          | <b>550,233</b>           | -                   |



## 2017 Divisional Budget

---

**Department:** Administration

**Division:** Administration

***Mission Statement:***

Successfully implement policy decisions of the County Board and advise the Board in creating sound policy; uphold the law for the good of Walworth County; provide legal services; represent the county in all civil matters; and provide risk management services.

***Major Achievements:***

1. Prosecuted all confidential cases with merit within the timelines established.
2. Presented a 2017 budget to the County Board that was within state-mandated levy caps.
3. Continued public outreach including publication of bi-weekly news columns, speaking to civic organizations and teaching in the Leadership Walworth program.
4. Assisted the Deputy County Administrator-Finance and County Board with successful resolution of the Wisconsin Department of Revenue audit.
5. Assisted the County Board with developing a long-term strategy regarding bridge replacement/rehabilitation.
6. In conjunction with the Transportation Coordinating Committee, sought public input regarding the county's transportation program through listening sessions and surveys.
7. Prepared Request for Proposals for shared-ride taxi service and guided the Transportation Coordinating Committee through the evaluation.
8. Hired a mobility coordinator to oversee the county's transportation program.
9. Created a Transportation Trust Fund with unspent grant funds which will be used for future expansion of the program. Implemented changes to increase citizen transports, and applied for additional state and federal grants to support this expansion.
10. With the assistance of a consultant, competitively bid Workforce Innovation Opportunity Act (WIOA) services.

***Goals and Objectives:***

1. Continue community outreach via newspapers, civic clubs and the Intergovernmental Cooperation Council. (FA1 - G2 - O6), (FA1 - G2 - O5)
2. Work with the Transportation Coordinating Committee to expand the county's transportation program. (FA4 - G1 - O1)
3. Prepare a 2018 County budget within state-imposed levy caps and consistent with Finance Committee guidance. (FA2 - G1 - O2)



## 2017 Divisional Budget (continued)

| <i>Performance Indicators:</i>                                     | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| CHIPS cases  | 103                    | 98                     | 108                       | 103                  |
| Guardianship cases   | 70                     | 59                     | 91                        | 75                   |
| JIPS cases   | 5                      | 0                      | 4                         | 2                    |
| TPR cases  | 15                     | 9                      | 8                         | 9                    |
| ED cases   | 120                    | 156                    | 124                       | 140                  |
| 95% of resolutions and ordinances completed for 1st agenda mailing | 89%                    | 97%                    | 95%                       | 95%                  |
| Public speaking opportunities per year                             | 18                     | 26                     | 24                        | 24                   |
| 25 hours/month staff development (hours/month)                     | 16                     | 22                     | 25                        | 25                   |

*Performance Indicator Notes:* n/a

### ***Significant Issues:***

#### ***Revenues:***

- Increased federal funding for Workforce Investment Act program \$80,000.
- Increased federal and state funding for the Transportation program \$290,000.

#### ***Expenditures:***

- Increased transportation services \$282,000, including expansion of the program.

#### ***FTE/Personnel:***

- Increased 1.0 FTE Mobility Coordinator, during 2016.

**WALWORTH COUNTY  
ADMINISTRATION**

**Division: Administration**

**Net tax levy: \$ 1,273,189**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (577,908)              | (795,696)              | (776,744)                          | (515,968)                          | (890,628)                 | (1,146,590)                            |
| Interdepartmental revenues          | (100,459)              | (101,163)              | (110,000)                          | (53,991)                           | (110,000)                 | (120,000)                              |
| Public charges for services         | (8)                    | -                      | -                                  | -                                  | -                         | -                                      |
| Miscellaneous                       | -                      | (22,740)               | -                                  | (13,615)                           | (23,050)                  | (20,000)                               |
| <b>Total Revenue</b>                | <b>(678,375)</b>       | <b>(919,599)</b>       | <b>(886,744)</b>                   | <b>(583,574)</b>                   | <b>(1,023,678)</b>        | <b>(1,286,590)</b>                     |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 811,135                | 734,098                | 808,786                            | 422,807                            | 837,760                   | 954,686                                |
| Purchased services                  | 685,213                | 899,759                | 1,086,919                          | 493,824                            | 1,074,210                 | 1,505,476                              |
| Other operating expenses            | 32,535                 | 34,149                 | 56,291                             | 22,644                             | 58,860                    | 62,017                                 |
| Interdepartmental expenses          | 483                    | -                      | 1,100                              | -                                  | 1,100                     | 1,100                                  |
| Capital                             | -                      | 7,661                  | -                                  | -                                  | -                         | 36,500                                 |
| <b>Total Expense</b>                | <b>1,529,366</b>       | <b>1,675,667</b>       | <b>1,953,096</b>                   | <b>939,275</b>                     | <b>1,971,930</b>          | <b>2,559,779</b>                       |
| <b>Net Tax levy</b>                 | <b>850,991</b>         | <b>756,068</b>         | <b>1,066,352</b>                   | <b>355,701</b>                     | <b>948,252</b>            | <b>1,273,189</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>7.78</b>            | <b>7.00</b>            | <b>7.00</b>                        |                                    |                           | <b>8.00</b>                            |

| <b>Program Detail:</b>      | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|-----------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Administration              | 2.00                | 291,587                  | -                       | 330,374                 | 330,374                  | 3.00                |
| Economic Development        | -                   | 88,000                   | (615,000)               | 710,000                 | 95,000                   | -                   |
| Transportation              | -                   | 158,965                  | (522,390)               | 770,217                 | 247,827                  | -                   |
| Corporation Counsel         | 5.00                | 527,800                  | (149,200)               | 749,188                 | 599,988                  | 5.00                |
| <b>Total Administration</b> | <b>7.00</b>         | <b>1,066,352</b>         | <b>(1,286,590)</b>      | <b>2,559,779</b>        | <b>1,273,189</b>         | <b>8.00</b>         |



## 2017 Divisional Budget

---

**Department:** Human Resources

**Division:** Human Resources

***Mission Statement:***

Human Resources facilitates the hiring, development and retention of a talented, skilled and diverse workforce of individuals to provide quality County services.

***Major Achievements:***

1. Assisted in determining the best solution for refilling positions (departmental reorganization, elimination of positions, reclassification of positions, contracted services). Vacancies provide an opportunity to reassess workload and assignments within the department.
2. Conducted facility safety audits and reviewed results with each building's safety committee and recommended opportunities for improvements.
3. Conducted supervisor training sessions on harassment avoidance, goal setting, safety, leaves and other human resources related training sessions.
4. Expanded use of alternative electronic and print vacant position advertisements as well as job fair locations to increase the applicant pool for hard to recruit positions.
5. Increased employee participation in wellness offerings by 2% over 2015. Obtained Interactive Health's "Healthiest Company Award", as well as the Wellness Council of America's gold level certification for Wellness programs.
6. Implemented approved recommendations and modified administrative procedures to ensure County compliance with new FLSA regulations.
7. Began building an online library of training materials for employees and new hires, including the creation of scripts and production of seven customized videos specific to human resource topics required in the new OMB grant guidelines.
8. With the assistance of IT and Public Works, centralized recruitment testing and training in new Government Center training room.
9. Completed Request for Proposal for occupational health services, LTD and life insurance policies and brokerage services.
10. Completed a Request for Proposal for the county vending contract to provide healthier food options.
11. Completed a Request for Proposal and implemented a new process for outsourced background screening services.
12. Realigned employee FMLA and County leave service delivery to maintain service levels while improving coordination with other related benefits.
13. Increased assistance to departments with employee recognition and communication.
14. Completed a classification/compensation project conducted by an external agency to assess Walworth County's total compensation as compared to both the public and private sector market data. Presented the recommendations along with management recommendations for implementation to our compensation program.

***Goals and Objectives:***

1. Research and identify ways to recruit a talented pool of prospective employees. (FA3 - G1 - O1)
2. Participate in community job fairs to increase awareness of County recruitment efforts. (FA3 - G1 - O1)
3. Implement a new supervisor training program to help prepare supervisors for their crucial role in organizational excellence. (FA3 - G2 - O3), (FA3 - G3 - O4), (FA3 - G5 - O3)



## 2017 Divisional Budget (continued)

4. Increase content in electronic training library on Human Resources related topics to encourage employee and supervisor development and familiarity with County policies and procedures. (FA3 - G2 - O3), (FA3 - G4 - O2)
5. Increase market competitiveness through recommendations for changes to the Walworth County Code of Ordinance on tuition reimbursement. (FA3 - G2 - O3)
6. Update Walworth County's Affirmative Action Plan. (FA3 - G1 - O5)
7. Perform annual safety audits and participate in safety meetings to make safety related recommendations to departments. (FA2 - G3 - O5), (FA3 - G3 - O4)
8. Develop a county web page which offers information on safety initiatives and ideas for both employees and the general public. (FA2 - G3 - O5), (FA3 - G3 - O4)
9. Review the Walworth County Code of Ordinances and make improvements to Chapter 15, Human Resources. (FA3 - G5 - O3)

| <i>Performance Indicators:</i>                                 | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| Job postings   | 149                    | 158                    | 172                       | 160                  |
| Number of applicants - internal and external                   | 4,220                  | 4,161                  | 4,054                     | 4,300                |
| New hires - non casual   | 103                    | 128                    | 117                       | 129                  |
| New hires - causal   | 94                     | 91                     | 95                        | 95                   |
| % of new hires employed at end of hire year (not incl. casual) | 84%                    | 84%                    | 85%                       | 95%                  |
| Benefit plan materials mailed timely                           | 100%                   | 100%                   | 100%                      | 100%                 |

*Performance Indicator Notes:* n/a

### ***Significant Issues:***

#### ***Revenues:***

- No significant changes.

#### ***Expenditures:***

- Reduced consultants \$35,000 due to completion of non-represented employee salary study.
- Reduced service awards \$4,840 due to changing needs.
- Increased advertising \$3,500 for additional electronic and alternative recruitment advertising as well as job fair participation.
- Increased tuition reimbursement \$5,000 anticipating higher usage.

#### ***FTE/Personnel:***

- No significant changes.

**WALWORTH COUNTY  
HUMAN RESOURCES**

**Division: Human Resources**

**Net tax levy: \$ 1,180,949**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Public charges for services         | (96)                   | (60)                   | (50)                               | (5)                                | (25)                      | (50)                                   |
| Miscellaneous                       | <u>(1,960)</u>         | <u>(138)</u>           | <u>(120)</u>                       | <u>(3,820)</u>                     | <u>(3,850)</u>            | <u>(120)</u>                           |
| <b>Total Revenue</b>                | <b>(2,056)</b>         | <b>(198)</b>           | <b>(170)</b>                       | <b>(3,825)</b>                     | <b>(3,875)</b>            | <b>(170)</b>                           |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 713,082                | 811,157                | 882,768                            | 426,335                            | 868,250                   | 919,128                                |
| Purchased services                  | 85,266                 | 185,075                | 188,912                            | 69,002                             | 171,700                   | 152,943                                |
| Other operating expenses            | 98,603                 | 66,725                 | 85,772                             | 40,924                             | 83,068                    | 99,828                                 |
| Interdepartmental expenses          | -                      | 7,624                  | 9,220                              | 169                                | 9,070                     | 9,220                                  |
| Capital                             | <u>21,013</u>          | <u>-</u>               | <u>15,000</u>                      | <u>-</u>                           | <u>15,000</u>             | <u>-</u>                               |
| <b>Total Expense</b>                | <b>917,964</b>         | <b>1,070,581</b>       | <b>1,181,672</b>                   | <b>536,430</b>                     | <b>1,147,088</b>          | <b>1,181,119</b>                       |
| <b>Net Tax levy</b>                 | <b>915,908</b>         | <b>1,070,383</b>       | <b>1,181,502</b>                   | <b>532,605</b>                     | <b>1,143,213</b>          | <b>1,180,949</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>5.00</b>            | <b>9.00</b>            | <b>9.00</b>                        |                                    |                           | <b>9.00</b>                            |

| <b>Program Detail:</b>       | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Human Resources              | 5.00                | 726,546                  | (50)                    | 710,964                 | 710,914                  | 5.00                |
| Employee Benefits            | 4.00                | 407,421                  | (120)                   | 418,997                 | 418,877                  | 4.00                |
| Safety                       | -                   | 47,535                   | -                       | 51,158                  | 51,158                   | -                   |
| <b>Total Human Resources</b> | <b>9.00</b>         | <b>1,181,502</b>         | <b>(170)</b>            | <b>1,181,119</b>        | <b>1,180,949</b>         | <b>9.00</b>         |



## 2017 Divisional Budget

---

**Department:** Finance

**Division:** Finance

***Mission Statement:***

Support elected officials, staff and members of the public by providing timely and accurate services related to general accounting, budgeting, investments, payroll and financial reporting. All work is completed in accordance with governmental accounting standards.

***Major Achievements:***

1. Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the County's 2015 Comprehensive Annual Financial Report. This award signifies the report met the highest standards.
2. Received the GFOA Distinguished Budget Award for the 2016 budget document. Receipt of the award indicates the County's budget document met the highest standards.
3. Continued routine meetings with financial contacts from large departments for the purpose of training, process improvements, knowledge enhancements and providing support to new and existing staff.
4. Successfully completed financial audit with external auditors including implementation of new governmental standards related to pension reporting.
5. Successfully completed single audit with external auditors including changes implemented to comply with new federal grant regulations.
6. Provided financial oversight of multi-million dollars in debt compliance with associated regulatory agencies.
7. Completed IRS sales tax audit and settled the sales tax liability for the electronic monitoring program.
8. Promoted and trained 3 financial reporting staff and hired and trained 2 new accounting assistants.
9. Implemented a timekeeping software upgrade and new activity reporting module to better meet grant regulations in time reporting.
10. Utilized Caseware report writing software to automate the financial annual Highway Report and to streamline school annual reports.
11. Worked with county administrator and department management to implement a written countywide strategic plan.

***Goals and Objectives:***

1. Provide timely and accurate budgetary and financial information for public officials, staff and members of the public that accurately reflects Walworth County's financial position. (FA2 - G1 - O7)
2. Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget award. (FA2 - G1 - O7)
3. Issue timely payroll and accounts payable checks with less than 1% overall error rate. (FA2 - G1 - O7), (FA3 - G4 - O3)
4. Conduct two county wide petty cash audits each year. (FA3 - G4 - O3)
5. Implement document manager software for secure electronic employee record keeping. (FA2 - G3 - O1)
6. Research and complete changes necessary to adopt new GASB statements. (FA2 - G1 - O7)
7. Implement cloud environment for both the timekeeping and general ledger software systems for better emergency response and recovery. (FA2 - G3 - O1)
8. Assist with Public Works asset management software system implementation. (FA2 - G3 - O1)



## 2017 Divisional Budget (continued)

9. Implement a new capital asset management software system and integrate it with the general ledger software. (FA2 - G3 - O1)
10. Strengthen the County's financial emergency recovery plan through development of emergency financial forms and procedures. (FA2 - G1 - O1)
11. Review the initial set-up of the human resources/payroll module and investigate/initiate changes to improve process and documentation. (FA2 - G3 - O1)

| <i>Performance Indicators:</i>               | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| Number of GFOA CAFR awards                   | 13                     | 14                     | 15                        | 16                   |
| Number of GFOA Budget awards                 | 10                     | 11                     | 12                        | 13                   |
| Bank statements reconciled within 30 days    | 50%                    | 92%                    | 100%                      | 100%                 |
| State and federal reports filed timely       | Yes                    | Yes                    | Yes                       | Yes                  |
| Error rate on AP checks                      | <1%                    | <1%                    | <1%                       | <1%                  |
| Stop payment checks reissued within 48 hours | 100%                   | 100%                   | 100%                      | 100%                 |
| Error rate on PR checks                      | <1%                    | <1%                    | <1%                       | <1%                  |
| Vendors receiving EFT payments               | 300                    | 355                    | 390                       | 395                  |
| Financial training sessions                  | 4                      | 4                      | 4                         | 4                    |

*Performance Indicator Notes:* n/a

### ***Significant Issues:***

#### ***Revenues:***

- No significant changes.

#### ***Expenditures:***

- No significant changes.

#### ***FTE/Personnel:***

- Increased 1.0 FTE Financial Systems Supervisor.

**WALWORTH COUNTY  
FINANCE**

**Division: Finance**

**Net tax levy: \$ 1,647,691**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Fines, forfeitures & penalties      | (1,899)                | (1,839)                | (1,000)                            | (1,017)                            | (1,000)                   | (1,000)                                |
| Public charges for services         | (2)                    | (1)                    | -                                  | -                                  | -                         | -                                      |
| <b>Total Revenue</b>                | <b>(1,901)</b>         | <b>(1,840)</b>         | <b>(1,000)</b>                     | <b>(1,017)</b>                     | <b>(1,000)</b>            | <b>(1,000)</b>                         |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 1,182,732              | 1,244,037              | 1,304,487                          | 662,728                            | 1,290,642                 | 1,495,307                              |
| Purchased services                  | 64,215                 | 76,068                 | 86,755                             | 28,888                             | 86,295                    | 89,050                                 |
| Other operating expenses            | 74,909                 | 70,811                 | 65,010                             | 24,412                             | 67,916                    | 63,334                                 |
| Interdepartmental expenses          | -                      | 891                    | 1,100                              | 2                                  | 1,100                     | 1,000                                  |
| Capital                             | 7,335                  | -                      | -                                  | -                                  | -                         | -                                      |
| <b>Total Expense</b>                | <b>1,329,191</b>       | <b>1,391,807</b>       | <b>1,457,352</b>                   | <b>716,030</b>                     | <b>1,445,953</b>          | <b>1,648,691</b>                       |
| <b>Net Tax levy</b>                 | <b>1,327,290</b>       | <b>1,389,967</b>       | <b>1,456,352</b>                   | <b>715,013</b>                     | <b>1,444,953</b>          | <b>1,647,691</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>15.50</b>           | <b>12.00</b>           | <b>12.00</b>                       |                                    |                           | <b>13.00</b>                           |

| <b>Program Detail:</b> | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Finance                | 12.00               | 1,456,352                | (1,000)                 | 1,648,691               | 1,647,691                | 13.00               |
| <b>Total Finance</b>   | <b>12.00</b>        | <b>1,456,352</b>         | <b>(1,000)</b>          | <b>1,648,691</b>        | <b>1,647,691</b>         | <b>13.00</b>        |



## 2017 Divisional Budget

---

**Department:** Treasurer

**Division:** Treasurer

***Mission Statement:***

To provide efficient and accurate tax information to citizens, local municipalities and taxpayers for Walworth County.

***Major Achievements:***

1. Successful expansion of mail room to include color copies, daily departmental deposit courier and printing responsibilities during major renovation of Government Center basement.
2. Created county-wide sales tax procedures and provided sales tax training for all departments.
3. Successful transition of county owned property sales from Purchasing Department to the Treasurer's Office.
4. Successful transition from Finance of county-wide maintenance in the financial software system of: charge codes, general billing invoices and account receivable customers.

***Goals and Objectives:***

1. Update and streamline office policies and county-wide procedures. (FA2 - G1 - O1)
2. Complete transition from Finance and streamline of Unclaimed Funds process to include publication of the Unclaimed Funds list on the Walworth County Treasurer's webpage as well as in the newspaper (sec. 59.66, Wis. Stats.). (FA1 - G2 - O4)
3. Cross-training of Mail Room and Treasurer's Office staff to act as back-up for specific job responsibilities. (FA3 - G2 - O3)
4. Increase county use of print shop and further market color copying services. (FA1 - G4 - O2)
5. Complete all department requested print jobs within one business day after the request is received. (FA1 - G4 - O2)
6. Complete all department requests for charge codes, general billing invoice and account receivable maintenance within one business day after the request is received. (FA2 - G1 - O2)
7. Sell all county owned foreclosure properties by December 15 of each year. (FA2 - G1 - O1)
8. Receipt all tax payments received by mail the same day they are received, with the exception of 2nd installment collections at which time the goal will be pursuant to Sec. 74.47, Wis. Stats., "The payment must be received by the treasurer within 5 working days of the due date.". (FA1 - G1 - O4)
9. Streamline the foreclosure process to ensure consistent processes are completed annually. (FA2 - G1 - O1)
10. Collect delinquent property taxes through the WI State Tax Intercept Program. (FA2 - G4 - O1)



## 2017 Divisional Budget (continued)

| <i>Performance Indicators:</i>                | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|---|------------------------|------------------------|---------------------------|----------------------|
| Real estate tax parcels                       | 65,626                 | 65,630                 | 65,650                    | 65,650               |
| Total tax collected                           | \$65.6M                | \$61.1M                | \$62.0M                   | \$62.5M              |
| Tax receipts                                  | 25,000                 | 23,000                 | 22,000                    | 21,000               |
| Delinquent tax parcels                        | 1,540                  | 1,368                  | 1,150                     | 1,000                |
| Interest & penalty collected                  | \$2.04M                | \$1.89M                | \$1.80M                   | \$1.80M              |
| Parcels with foreclosure court petition       | 224                    | 200                    | 250                       | 300                  |
| Parcels in foreclosure judgment               | 110                    | 73                     | 47                        | 125                  |
| Print shop services                           | n/a                    | \$23,659               | \$34,100                  | \$30,560             |
| Print shop orders                             | n/a                    | 769                    | 850                       | 1,000                |
| Average turnaround time for print shop orders | n/a                    | 2 days                 | 1.5 days                  | 1 to 1.5 days        |

**Performance Indicator Notes:** The Treasurer's Office took over operation of the mail room and print shop in 2014. Annual tracking of print shop activity started in 2015.

### **Significant Issues:**

#### **Revenues:**

- No significant changes.

#### **Expenditures:**

- No significant changes.

#### **FTE/Personnel:**

- No significant changes.

**WALWORTH COUNTY  
TREASURER**

**Division: Treasurer**

**Net tax levy: \$ (1,339,313)**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Real & personal property tax        | (2,383,850)            | (1,899,421)            | (1,800,600)                        | (654,962)                          | (1,806,361)               | (1,800,600)                            |
| Interdepartmental revenues          | (107)                  | (23,689)               | (31,620)                           | (8,250)                            | (34,300)                  | (30,760)                               |
| Intergovt'l charges for service     | (73,452)               | (73,727)               | (45,000)                           | (75,100)                           | (75,101)                  | (45,000)                               |
| Fines, forfeitures & penalties      | (1,348)                | (810)                  | (900)                              | (450)                              | (900)                     | (750)                                  |
| Public charges for services         | (7,045)                | (6,917)                | (5,720)                            | (3,565)                            | (6,620)                   | (4,910)                                |
| Miscellaneous                       | (79,714)               | 88,996                 | (28,495)                           | (25,859)                           | (28,495)                  | (27,745)                               |
| <b>Total Revenue</b>                | <b>(2,545,516)</b>     | <b>(1,915,568)</b>     | <b>(1,912,335)</b>                 | <b>(768,186)</b>                   | <b>(1,951,777)</b>        | <b>(1,909,765)</b>                     |
| <b>Expense:</b>                     |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 335,925                | 381,502                | 417,167                            | 200,480                            | 404,155                   | 430,891                                |
| Purchased services                  | 93,075                 | 53,422                 | 66,625                             | 36,779                             | 67,150                    | 54,874                                 |
| Other operating expenses            | 87,389                 | 129,998                | 75,240                             | 32,340                             | 72,774                    | 75,596                                 |
| Interdepartmental expenses          | 702                    | 447                    | 2,614                              | 299                                | 2,083                     | 1,591                                  |
| Capital                             | 17,914                 | 6,260                  | -                                  | -                                  | -                         | 7,500                                  |
| <b>Total Expense</b>                | <b>535,005</b>         | <b>571,629</b>         | <b>561,646</b>                     | <b>269,898</b>                     | <b>546,162</b>            | <b>570,452</b>                         |
| <b>Net Tax levy</b>                 | <b>(2,010,511)</b>     | <b>(1,343,939)</b>     | <b>(1,350,689)</b>                 | <b>(498,288)</b>                   | <b>(1,405,615)</b>        | <b>(1,339,313)</b>                     |
| <b>Full time equivalents (FTEs)</b> | <b>5.33</b>            | <b>6.15</b>            | <b>6.15</b>                        |                                    |                           | <b>6.15</b>                            |

| <b>Program Detail:</b> | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Treasurer              | 5.15                | (1,410,621)              | (1,879,205)             | 487,935                 | (1,391,270)              | 5.15                |
| Printing               | 1.00                | 59,932                   | (30,560)                | 82,517                  | 51,957                   | 1.00                |
| <b>Total Treasurer</b> | <b>6.15</b>         | <b>(1,350,689)</b>       | <b>(1,909,765)</b>      | <b>570,452</b>          | <b>(1,339,313)</b>       | <b>6.15</b>         |



## 2017 Divisional Budget

**Department:** Medical Examiner

**Division:** Medical Examiner

***Mission Statement:***

Provide public health and safety through accurate cause and manner of death determinations. The Medical Examiner must adhere to the duties of the office as described by Section 979 of the Wisconsin Statutes.

***Major Achievements:***

1. Maintained the highest professional standards of quality death investigations.
2. Increased the education and training program for medicolegal death investigators utilizing on-site training at the Waukesha County Medical Examiner's Office, Walworth County staff meetings, medicolegal webinars and other on-site training.
3. Began tracking local mortality trends (suicides, falls, motor vehicle fatalities, drug and alcohol related deaths, etc.) for education of the community in preventable deaths.
4. Increased the reporting of cases to area tissue donation services, providing every family the option of donation, which can dramatically improve the quality of life of recipients.

***Goals and Objectives:***

1. Enhance public health and safety, and provide accurate cause and manner of death determinations. (FA7 - G1 - O8)
2. Under intergovernmental agreement, work with Waukesha County to meet the Walworth County health and safety standards. (FA1 - G1 - O1)
3. In conjunction with the IT department, share data and resources with the public on a user-friendly website. (FA1 - G2 - O1)

| <b>Performance Indicators:</b> | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--------------------------------|------------------------|------------------------|---------------------------|----------------------|
| Death investigations           | 790                    | 598                    | 600                       | 610                  |
| Autopsies performed            | 87                     | 90                     | 101                       | 110                  |
| Cremation permits issued       | 490                    | 489                    | 500                       | 510                  |
| Tissue donations               | 1                      | 17                     | 23                        | 25                   |

**Performance Indicator Notes:** The County contracts with Waukesha County for Medical Examiner services. Death investigations were expected to decrease due to Waukesha County policies not requiring notification of deaths by a hospice nurse. Additionally, 2015 and 2016 cases are numbered using the practice of assigning one case number for each case regardless of the decedent's final disposition. The 2014 totals were revised using the same criteria.



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- No significant changes.

#### ***Expenditures:***

- Reduced mileage \$11,000 for use of County owned vehicle.

#### ***FTE/Personnel:***

- No significant changes.

**WALWORTH COUNTY  
MEDICAL EXAMINER**

**Division: Medical Examiner**

**Net tax levy: \$ 530,958**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Public charges for services         | (120,250)              | (120,500)              | (115,000)                          | (48,250)                           | (115,000)                 | (115,000)                              |
| Total Revenue                       | (120,250)              | (120,500)              | (115,000)                          | (48,250)                           | (115,000)                 | (115,000)                              |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 207,552                | 144,251                | 169,400                            | 77,746                             | 170,100                   | 186,335                                |
| Purchased services                  | 252,920                | 425,926                | 423,194                            | 198,013                            | 420,490                   | 418,618                                |
| Other operating expenses            | 41,688                 | 36,289                 | 50,305                             | 9,013                              | 38,465                    | 33,875                                 |
| Interdepartmental expenses          | 16                     | -                      | 5,000                              | 40                                 | 5,000                     | 7,130                                  |
| Total Expense                       | 502,176                | 606,466                | 647,899                            | 284,812                            | 634,055                   | 645,958                                |
| <b>Net Tax levy</b>                 | <b>381,926</b>         | <b>485,966</b>         | <b>532,899</b>                     | <b>236,562</b>                     | <b>519,055</b>            | <b>530,958</b>                         |
| <b>Full time equivalents (FTEs)</b> | <b>0.77</b>            | <b>1.00</b>            | <b>1.00</b>                        |                                    |                           | <b>1.00</b>                            |

| <b>Program Detail:</b>        | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|-------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Medical Examiner              | 1.00                | 532,899                  | (115,000)               | 645,958                 | 530,958                  | 1.00                |
| <b>Total Medical Examiner</b> | <b>1.00</b>         | <b>532,899</b>           | <b>(115,000)</b>        | <b>645,958</b>          | <b>530,958</b>           | <b>1.00</b>         |



## 2017 Divisional Budget

---

**Department:** Clerk of Courts

**Division:** Clerk of Courts

### ***Mission Statement:***

The Clerk of Circuit Court serves the citizens of Walworth County by providing a forum for the resolution of disputes while treating all court participants in a fair and impartial manner, with dignity and respect. Enhance public confidence in the justice system with dedicated, professional and knowledgeable personnel who provide timely and efficient court administration, record keeping, jury management and fiscal responsibility.

### ***Major Achievements:***

1. Small claims, traffic, and ordinance violations are paperless.
2. Existing family cases are scanned and new cases are opened with e-filing capability. We are accepting e-filing participants and work with the Child Support Agency during the voluntary stages.
3. Existing civil cases are scanned and new cases are opened with e-filing capability. Law offices are e-filing during the voluntary stages.
4. Transitioned the Victim Impact Panel (VIP) from the DA's office to the Clerk of Courts Office.
5. All Walworth County Judges and Court Commissioners are willing to use the e-filing system prior to mandatory implementation by the state.
6. The Juror Appreciation Program recognized and honored the citizens of Walworth County who have performed their civic duty. There was an article in the local newspapers along with a Thank you letter mailed to all who participated.
7. Implemented a records/case management system for the treatment courts to assist the Coordinator, Probation & Parole and treatment providers in better time management, as well as better record keeping and ability for data analysis and reporting.
8. Worked with IT to provide Wi-Fi for attorneys and parties in the courtrooms on the second and third floors, providing more efficiency during hearings and trials.
9. The Walworth County Treatment Courts work towards reducing prison and jail populations by diverting nonviolent offenders to community-based interventions. Since its inception, the Walworth County Drug Court (WCDC) has operated at full capacity, of which all are high risk/high need.
10. The Walworth County OWI Court (WCOC) increased the number of participants with the inclusion of OWI 4th and felony offenders who comprise nearly 25% of all graduates since inception. This reduces the prison population and improves the quality of life of the participants who enter the program as an alternative to incarceration. By focusing on a holistic approach and addressing the responsibility, criminogenic, and maintenance needs of the participants, the program delivers favorable outcomes. From October 2011 to October 2015, the OWI Program had a recidivism rate of 4%, saved over 30,000 jail days, with 17% percent of program graduates in improved employment status.

### ***Goals and Objectives:***

1. Identify new options for the Juror Appreciation Program. (FA1 - G2 - O5)
2. Implement e-filing for the entire office, maximizing effectiveness of operations and reducing the cost of paper, folders and storage. (FA1 - G4 - O1), (FA2 - G3 - O1)
3. Convert fiche to digital images for storage on CCAP. (FA2 - G3 - O1)
4. Utilize volunteers and interns from UW-Whitewater in all aspects of the court system. (FA3 - G1 - O6)
5. Participate in the Elkhorn High School Co-op program to provide educational opportunities and efficient use of labor. (FA4 - G9 - O1)



## 2017 Divisional Budget (continued)

6. Attract, hire and retain effective, professional and dedicated work force. (FA3 - G1 - O3)
7. Obtain grants for treatment court programs, including family drug court. These programs use evidence based practices in order to improve criminal justice efficiency, reduce alcohol and drug dependency in the community, reduce criminal activity and recidivism, increase public safety, and reduce incarceration days. (FA3 - G4 - O3), (FA4 - G4 - O2), (FA7 - G1-O5)
8. Support the Circuit Court Judges and Court Commissioners in the legal disposition of cases and provide court services to the public. (FA7 - G3 - O1)
9. Expand e-filing to the remaining case types. (FA2 - G3 - O1)
10. Work with Court Operations Interpreter program to become a pilot for all spoken languages and sign language. (FA1 - G2 - O5)

| <i>Performance Indicators:</i> | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--------------------------------|------------------------|------------------------|---------------------------|----------------------|
| Cases filed:                   |                        |                        |                           |                      |
| Civil                          | 1,190                  | 866                    | 990                       | 900                  |
| Traffic                        | 5,703                  | 6,193                  | 8,000                     | 8,000                |
| Criminal traffic               | 397                    | 382                    | 380                       | 380                  |
| Family/paternity               | 782                    | 769                    | 732                       | 750                  |
| Criminal felony                | 515                    | 502                    | 550                       | 560                  |
| Criminal misdemeanor           | 445                    | 602                    | 650                       | 700                  |
| Small claims                   | 1,835                  | 1,745                  | 1,778                     | 1,780                |

*Performance Indicator Notes:* n/a

### ***Significant Issues:***

#### ***Revenues:***

- Increased Pretrial Diversion Grant revenues \$135,000
- Decreased Drug Court Grant revenues \$158,000.
- Decreased OWI Court Grant revenues \$80,000.
- Reduced legal fees \$50,000 for the decrease in Court Appointed Attorney appointments.
- Increased custody study revenue \$10,000.
- Reduced interest on investments to \$1,800.
- Increased ordinance forfeitures \$15,000.

#### ***Expenditures:***

- Increased CJCC purchased services \$59,000 for additional drug testing.
- Increased Pretrial Diversion Grant purchased services \$126,794.
- Decreased Drug Court Grant purchased services \$41,855.
- Reduced office supplies by \$23,000 due to the reductions in paper and file folders with e-filing and other downward trends.
- Reduced departmental program supplies \$116,180.

#### ***FTE/Personnel:***

- 1.0 FTE for Pretrial Services Coordinator.
- Transferred 1.0 FTE Drug Court HS Specialist III to Health & Human Services department.

**WALWORTH COUNTY  
CLERK OF COURTS**

**Division: Clerk of Courts**

**Net tax levy: \$ 1,801,672**

|                                     | <b>Actual<br/>2014</b> | <b>Actual<br/>2015</b> | <b>Adopted<br/>Budget<br/>2016</b> | <b>6 Month<br/>Actual<br/>2016</b> | <b>Projected<br/>2016</b> | <b>Preliminary<br/>Budget<br/>2017</b> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (450,451)              | (683,041)              | (718,014)                          | (200,001)                          | (681,499)                 | (612,000)                              |
| Interdepartmental revenues          | (33,782)               | (42,750)               | (51,030)                           | (17,314)                           | (42,000)                  | (45,045)                               |
| Intergov't'l charges for service    | (17,775)               | (24,518)               | (25,000)                           | (9,307)                            | (30,000)                  | (32,000)                               |
| Licenses & permits                  | (16,160)               | (18,960)               | (16,000)                           | (7,360)                            | (16,000)                  | (16,000)                               |
| Fines, forfeitures & penalties      | (1,065,953)            | (1,063,862)            | (1,068,100)                        | (545,086)                          | (1,092,050)               | (1,010,250)                            |
| Public charges for services         | (30,300)               | (30,183)               | (24,200)                           | (13,662)                           | (28,078)                  | (23,000)                               |
| Miscellaneous                       | (665)                  | (644)                  | (2,500)                            | (418)                              | (700)                     | (700)                                  |
| <b>Total Revenue</b>                | <b>(1,615,086)</b>     | <b>(1,863,958)</b>     | <b>(1,904,844)</b>                 | <b>(793,148)</b>                   | <b>(1,890,327)</b>        | <b>(1,738,995)</b>                     |
| <b>Expense:</b>                     |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 2,022,361              | 2,097,412              | 2,375,283                          | 1,175,680                          | 2,150,913                 | 2,413,020                              |
| Purchased services                  | 546,855                | 701,837                | 681,280                            | 277,022                            | 763,817                   | 823,313                                |
| Other operating expenses            | 163,440                | 179,328                | 337,918                            | 94,307                             | 164,168                   | 168,434                                |
| Interdepartmental expenses          | 83,225                 | 88,995                 | 127,830                            | 42,229                             | 97,878                    | 83,900                                 |
| Capital                             | 9,890                  | -                      | -                                  | -                                  | -                         | 52,000                                 |
| <b>Total Expense</b>                | <b>2,825,771</b>       | <b>3,067,572</b>       | <b>3,522,311</b>                   | <b>1,589,238</b>                   | <b>3,176,776</b>          | <b>3,540,667</b>                       |
| <b>Net Tax levy</b>                 | <b>1,210,685</b>       | <b>1,203,614</b>       | <b>1,617,467</b>                   | <b>796,090</b>                     | <b>1,286,449</b>          | <b>1,801,672</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>31.36</b>           | <b>33.36</b>           | <b>34.11</b>                       |                                    |                           | <b>34.11</b>                           |

| <b>Program Detail:</b>       | <b>2016<br/>FTE</b> | <b>2016<br/>Tax Levy</b> | <b>2017<br/>Revenue</b> | <b>2017<br/>Expense</b> | <b>2017<br/>Tax Levy</b> | <b>2017<br/>FTE</b> |
|------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Administration               | 30.61               | 1,421,354                | (1,495,745)             | 3,055,105               | 1,559,360                | 30.61               |
| Court Support                | 3.50                | 196,113                  | (243,250)               | 485,562                 | 242,312                  | 3.50                |
| <b>Total Clerk of Courts</b> | <b>34.11</b>        | <b>1,617,467</b>         | <b>(1,738,995)</b>      | <b>3,540,667</b>        | <b>1,801,672</b>         | <b>34.11</b>        |



## 2017 Divisional Budget

---

**Department:** District Attorney

**Division:** District Attorney

***Mission Statement:***

Enforce the laws of the State of Wisconsin in Walworth County, while remaining steadfast in our sworn duty to seek truth and justice with honor in all matters. Inform, refer and support citizens and law enforcement officers who have been victims or witnesses of crime through our Victim Witness Program. Educate the public about the dangers facing our community. Provide education and training for law enforcement to promote effective investigation of crimes and to promote cooperation among local governments to provide effective and efficient services to the citizens of Walworth County.

***Major Achievements:***

1. Organized and provided in-house training and education to local law enforcement regarding updates and changes in statutes and case law.
2. Through the efforts of our Victim Witness Program, which assists victims in obtaining restitution from offenders, the clerk of courts office collected \$16,955 in 2015 by means of the 10 percent surcharge authorizing collection of restitution.
3. Established procedures to transfer reimbursements paid by defendants for service costs to the District Attorney's office.
4. Increased efficiency and reduced expenditures on subscriptions by training attorneys and office staff in the utilization of the newly installed Wi-Fi to access resources and publications online.
5. Implemented new calendaring and subpoena procedures to maximize the utility of the software currently provided by the State to increase productivity, reduce overall costs and improve the quality of work product.

***Goals and Objectives:***

1. Improve our ability to provide a fair and timely disposition of criminal cases. (FA7 - G4 - O1)
2. Provide education to law enforcement through in-house training. (FA1 - G1 - O1)
3. Actively participate in the Walworth County Drug and Alcohol Court. (FA4 - G4 - O2)
4. Initiate new e-filing procedures to expedite and streamline case filing and move in the direction of a paperless office. (FA2 - G3 - O1)
5. Provide training opportunities for staff to enhance effectiveness, productivity and efficiency. (FA3 - G2 - O3)
6. Participate in MDT meetings ensuring all children at risk receive services available to achieve the greatest success. (FA4 - G2 - O2)
7. Reduce hours spent manually numbering each page of every referral received by our office from law enforcement by installing new software to allow for electronic bate stamping. (FA2 - G3 - O1)
8. Research, apply for and obtain new grants to promote current services. (FA2 - G4 - O3)
9. Investigate the reduction of support staff by 1.0 FTE by utilizing software to its full potential and re-organization of duties. (FA2 - G3 - O1)



## 2017 Divisional Budget (continued)

| <i>Performance Indicators:</i>                          | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|---|------------------------|------------------------|---------------------------|----------------------|
| Referrals received by law enforcement                   | 3,174                  | 3,292                  | 3,284                     | 3,500                |
| Felony cases filed                                      | 515                    | 502                    | 486                       | 500                  |
| Misdemeanor cases filed                                 | 445                    | 605                    | 618                       | 620                  |
| Juvenile delinquency cases filed                        | 109                    | 59                     | 60                        | 60                   |
| Criminal traffic cases filed                            | 397                    | 382                    | 340                       | 350                  |
| MDT meetings held                                       | 55                     | 31                     | 28                        | 35                   |
| Parties with the role of victim or witness              | 2,830                  | 4,678                  | 5,475                     | 6,000                |
| Number of victims, witnesses or others served           | 706                    | 677                    | 875                       | 1,000                |
| Number of victims served on domestic abuse cases        | 394                    | 419                    | 500                       | 560                  |
| Number of victims served on juvenile cases              | 160                    | 38                     | 50                        | 60                   |
| Total number of activities/services provided to victims | 2,151                  | 2,633                  | 2,550                     | 2,750                |

**Performance Indicator Notes:** The sharp increase in the total parties with the role of victim or witness in 2015 is due to the implementation of the new subpoena procedure. In 2015, staff began entering parties with the role of witness into the database on all files calendared for trial. Prior to 2015, those parties were only entered into the database if the file was confirmed for trial.

### ***Significant Issues:***

#### ***Revenues:***

- Increased revenues by \$5,500 for service costs reimbursed by defendants.

#### ***Expenditures:***

- Reduced subscriptions \$6,000 due to the newly installed Wi-Fi access in the Judicial Center.

#### ***FTE/Personnel:***

- No significant changes.

**WALWORTH COUNTY  
DISTRICT ATTORNEY**

**Division: District Attorney**

**Net tax levy: \$ 792,754**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (74,121)               | (65,962)               | (71,000)                           | (36,254)                           | (64,081)                  | (68,000)                               |
| Fines, forfeitures & penalties      | -                      | (2,263)                | -                                  | (4,268)                            | (5,500)                   | (5,500)                                |
| Public charges for services         | (5,215)                | (7,318)                | (6,500)                            | (3,966)                            | (7,400)                   | (5,300)                                |
| <b>Total Revenue</b>                | <b>(79,336)</b>        | <b>(75,543)</b>        | <b>(77,500)</b>                    | <b>(44,488)</b>                    | <b>(76,981)</b>           | <b>(78,800)</b>                        |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 732,368                | 710,308                | 767,155                            | 400,700                            | 700,127                   | 805,300                                |
| Purchased services                  | 13,584                 | 20,149                 | 18,295                             | 4,720                              | 18,470                    | 21,145                                 |
| Other operating expenses            | 36,642                 | 40,727                 | 48,941                             | 17,460                             | 41,955                    | 44,159                                 |
| Interdepartmental expenses          | 362                    | 379                    | 950                                | 226                                | 625                       | 950                                    |
| <b>Total Expense</b>                | <b>782,956</b>         | <b>771,563</b>         | <b>835,341</b>                     | <b>423,106</b>                     | <b>761,177</b>            | <b>871,554</b>                         |
| <b>Net Tax levy</b>                 | <b>703,620</b>         | <b>696,020</b>         | <b>757,841</b>                     | <b>378,618</b>                     | <b>684,196</b>            | <b>792,754</b>                         |
| <b>Full time equivalents (FTEs)</b> | <b>11.50</b>           | <b>11.50</b>           | <b>11.50</b>                       |                                    |                           | <b>11.50</b>                           |

| <b>Program Detail:</b>         | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|--------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| District Attorney              | 9.50                | 698,761                  | (10,800)                | 735,265                 | 724,465                  | 9.50                |
| Victim/Witness Program         | 2.00                | 59,080                   | (68,000)                | 136,289                 | 68,289                   | 2.00                |
| <b>Total District Attorney</b> | <b>11.50</b>        | <b>757,841</b>           | <b>(78,800)</b>         | <b>871,554</b>          | <b>792,754</b>           | <b>11.50</b>        |



## 2017 Divisional Budget

**Department:** Register of Deeds

**Division:** Register of Deeds

**Mission Statement:**

Provide and protect the integrity of the official county repository containing documents significant to Walworth County and its individual citizens; ensure safe archival storage with convenient access to these public records; maintain accurate ownership and property descriptions for all real estate parcels; and strive for excellence in service to all customers.

**Major Achievements:**

1. Maintained ownership information, legal parcel descriptions and assessments for 65,319 real estate parcels.
2. Maintained ownership information and assessments for 3,358 personal property accounts.
3. Uploaded all current records to the State's vital records system to allow electronic access to interested parties.
4. Scanned the most current recorded military discharges into Landlink to allow electronic access and printing of these records.
5. Completed back indexing of real estate documents contained in the record books.

**Goals and Objectives:**

1. Complete the recording process and return paper documents to customers within 2 working days of recording date. (FA2 - G3 - O1)
2. Process requests from the public in a timely manner. (FA1 - G2 - O3)
3. Complete back indexing of real estate documents from the deed volumes. Currently working on 1968 records. (FA1 - G3 - O4)
4. Scan older military discharges into Landlink to allow electronic access and printing of records for interested parties. Older discharges are currently looked up manually and copied when requested. (FA2 - G3 - O1)

| <b>Performance Indicators:</b>  | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|---|------------------------|------------------------|---------------------------|----------------------|
| Verified real estate document index & returned documents to customers | 3 days                 | 2 days                 | 2 days                    | No more than 2 days  |
| Real estate documents processed                                       | 19,326                 | 20,684                 | 20,000                    | 20,000               |
| Number of copies of vital records issued                              | 14,447                 | 15,437                 | 14,800                    | 14,500               |
| Percentage of documents electronically recorded                       | 51%                    | 58%                    | 60%                       | 60%                  |
| Index & verify documents recorded prior to 1972                       | 3,000                  | 5,000                  | 5,000                     | 5,000                |

**Performance Indicator Notes:** n/a



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- Real estate transfer fee revenues increased \$100,000 as the result of an upward trend.

#### ***Expenditures:***

- Maintenance package cost for Landlink, Lighthouse and Landshark decreased \$3,500 due to change in package from Platinum to Gold.

#### ***FTE/Personnel:***

- No significant changes.

**WALWORTH COUNTY  
REGISTER OF DEEDS**

**Division: Register of Deeds**

**Net tax levy: \$ (328,101)**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Real & personal property tax        | (378,183)              | (418,797)              | (290,000)                          | (198,400)                          | (450,000)                 | (390,000)                              |
| Interdepartmental revenues          | (1,334)                | (497)                  | (1,384)                            | (133)                              | (250)                     | (980)                                  |
| Public charges for services         | <u>(571,840)</u>       | <u>(508,292)</u>       | <u>(445,600)</u>                   | <u>(248,485)</u>                   | <u>(487,500)</u>          | <u>(464,500)</u>                       |
| <b>Total Revenue</b>                | <b>(951,357)</b>       | <b>(927,586)</b>       | <b>(736,984)</b>                   | <b>(447,018)</b>                   | <b>(937,750)</b>          | <b>(855,480)</b>                       |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 468,446                | 457,900                | 455,542                            | 222,780                            | 432,702                   | 443,264                                |
| Purchased services                  | 21,200                 | 40,093                 | 35,369                             | 20,342                             | 34,019                    | 32,089                                 |
| Other operating expenses            | 22,873                 | 27,367                 | 22,928                             | 12,975                             | 23,137                    | 21,776                                 |
| Interdepartmental expenses          | -                      | 141                    | 250                                | 94                                 | 250                       | 250                                    |
| Capital                             | <u>1,856</u>           | <u>-</u>               | <u>-</u>                           | <u>-</u>                           | <u>-</u>                  | <u>30,000</u>                          |
| <b>Total Expense</b>                | <b>514,375</b>         | <b>525,501</b>         | <b>514,089</b>                     | <b>256,191</b>                     | <b>490,108</b>            | <b>527,379</b>                         |
| <b>Net Tax levy</b>                 | <b>(436,982)</b>       | <b>(402,085)</b>       | <b>(222,895)</b>                   | <b>(190,827)</b>                   | <b>(447,642)</b>          | <b>(328,101)</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>6.50</b>            | <b>6.50</b>            | <b>6.50</b>                        |                                    |                           | <b>6.50</b>                            |

| <b>Program Detail:</b>         | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|--------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Register of Deeds              | 6.50                | (222,895)                | (855,480)               | 527,379                 | (328,101)                | 6.50                |
| <b>Total Register of Deeds</b> | <b>6.50</b>         | <b>(222,895)</b>         | <b>(855,480)</b>        | <b>527,379</b>          | <b>(328,101)</b>         | <b>6.50</b>         |



## 2017 Divisional Budget

---

**Department:** Land Use & Resource Management      **Division:** Land Use

### ***Mission Statement:***

Promote the safety, prosperity, public health, aesthetics, and the general welfare of the people and communities of Walworth County by guiding the physical development of the unincorporated areas of Walworth County through sound land use planning, fair and objective zoning, sanitation standards, and state mandates.

### ***Major Achievements:***

1. Successfully developed and launched the Department's new permit management program, Energov.
2. Adopted required changes to the Walworth County Shoreland Zoning Ordinance based upon the Governor's 2015 Wisconsin Budget.
3. Initiated comprehensive enforcement of the Walworth County Zoning Ordinance as it pertains to short term (transient) rentals.
4. Attended VISION 2050 planning sessions of the Southeastern Wisconsin Regional Planning Commission.
5. Began preliminary meetings with the Southeastern Wisconsin Regional Planning Commission for next land use plan update.
6. Assisted with the conditional use application for the 2016 Farm Technology Days.
7. Adoption of amendments to the County Zoning Ordinance allowing Wedding Barns in certain zone districts to promote farm family businesses.
8. Implemented new Department of Agriculture Trade and Consumer Protection Farmland Preservation Program Compliance requirements which required new zoning certificates for all participants.
9. Hosted a half-day workshop on conservation practices and shoreland zoning for landscapers doing work in Walworth County.

### ***Goals and Objectives:***

1. Resolve short term rental issue. (FA5 - G2 - O1)
2. Begin update of the County's Comprehensive Plan with assistance from Southeastern Wisconsin Regional Planning Commission - year 1 of a 3 year process. (FA5 - G2 - O1)
3. Work with the Southeastern Wisconsin Regional Planning Commission to update the Natural Areas and Critical Resources Plan for the region. (FA5 - G2 - O2)
4. Work with the Wisconsin Department of Natural Resources and the Southeastern Wisconsin Regional Planning Commission to update the Wisconsin Wetland Inventory to ensure the most accurate wetland maps are available to the public. (FA5 - G2 - O1), (FA5 - G2 - O2)
5. Resolve implementation of Wisconsin Department of Natural Resources wetland screening process as it pertains to the County Zoning Ordinance. (FA5 - G2 - O1)
6. Host a workshop for landscapers to educate them on the Zoning Code and shoreland protection standards. (FA5 - G1 - O5)
7. Update the County's Sanitation Code to reference current state code. (FA5 - G1 - O4)



## 2017 Divisional Budget (continued)

| <i>Performance Indicators:</i>                     | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| Utilized GIS at meetings                           | 24                     | 24                     | 24                        | 24                   |
| Education workshops                                | 3                      | 3                      | 3                         | 3                    |
| Farmland Preservation Zoning Certification         | 54                     | 99                     | 50                        | 50                   |
| Rezoning petitions                                 | 28                     | 33                     | 30                        | 30                   |
| Conditional use permits                            | 31                     | 47                     | 35                        | 35                   |
| Certified survey maps                              | 23                     | 22                     | 20                        | 20                   |
| Farm separations                                   | 6                      | 8                      | 5                         | 5                    |
| Lot line adjustments                               | 45                     | 38                     | 35                        | 35                   |
| Subdivisions                                       | 0                      | 1                      | 0                         | 1                    |
| Zoning permits                                     | 619                    | 706                    | 700                       | 700                  |
| BOA applications                                   | 75                     | 78                     | 70                        | 70                   |
| Sanitation permits/soil tests                      | 327                    | 383                    | 300                       | 300                  |
| Sanitation pumping cards and hold tank maintenance | 7,119                  | 7,162                  | 7,000                     | 7,000                |
| Sanitation citations                               | 174                    | 250                    | 150                       | 150                  |

*Performance Indicator Notes:* n/a

### *Significant Issues:*

#### *Revenues:*

- Increased zoning permits \$11,000.
- Increased sanitation permits \$18,000.
- Decreased grant revenues \$9,000 based on historical trends.

#### *Expenditures:*

- No significant changes.

#### *FTE/Personnel:*

- Reallocation of departmental staff increased .30 FTEs.

**WALWORTH COUNTY  
LAND USE AND RESOURCE MANAGEMENT**

**Division: Land Use**

**Net tax levy: \$ 830,617**

|                                     | <b>Actual<br/>2014</b> | <b>Actual<br/>2015</b> | <b>Adopted<br/>Budget<br/>2016</b> | <b>6 Month<br/>Actual<br/>2016</b> | <b>Projected<br/>2016</b> | <b>Preliminary<br/>Budget<br/>2017</b> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | -                      | (3,370)                | (12,000)                           | -                                  | -                         | (3,000)                                |
| Interdepartmental revenues          | (1,865)                | (1,070)                | -                                  | (245)                              | (245)                     | -                                      |
| Intergov't'l charges for service    | (392)                  | (784)                  | (392)                              | -                                  | (392)                     | (392)                                  |
| Licenses & permits                  | (179,270)              | (232,353)              | (165,890)                          | (97,595)                           | (165,215)                 | (194,675)                              |
| Fines, forfeitures & penalties      | (1,500)                | (2,550)                | (900)                              | (300)                              | (900)                     | (1,050)                                |
| Public charges for services         | (101,754)              | (116,373)              | (98,135)                           | (76,601)                           | (95,516)                  | (101,825)                              |
| Miscellaneous                       | -                      | -                      | (100)                              | -                                  | -                         | -                                      |
| Transfers from other funds          | (160,000)              | -                      | -                                  | -                                  | -                         | -                                      |
| <b>Total Revenue</b>                | <b>(444,781)</b>       | <b>(356,500)</b>       | <b>(277,417)</b>                   | <b>(174,741)</b>                   | <b>(262,268)</b>          | <b>(300,942)</b>                       |
| <b>Expense:</b>                     |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 905,865                | 941,475                | 955,128                            | 492,227                            | 960,870                   | 1,031,182                              |
| Purchased services                  | 2,378                  | 3,433                  | 27,710                             | 652                                | 27,381                    | 38,713                                 |
| Other operating expenses            | 43,551                 | 52,727                 | 68,967                             | 15,595                             | 37,268                    | 53,659                                 |
| Interdepartmental expenses          | 6,239                  | 7,243                  | 7,480                              | 2,938                              | 7,555                     | 8,005                                  |
| Capital                             | 52,667                 | 153,554                | -                                  | 82,639                             | 83,469                    | -                                      |
| Cost accounting                     | 42                     | -                      | -                                  | -                                  | -                         | -                                      |
| <b>Total Expense</b>                | <b>1,010,742</b>       | <b>1,158,432</b>       | <b>1,059,285</b>                   | <b>594,051</b>                     | <b>1,116,543</b>          | <b>1,131,559</b>                       |
| <b>Net Tax levy</b>                 | <b>565,961</b>         | <b>801,932</b>         | <b>781,868</b>                     | <b>419,310</b>                     | <b>854,275</b>            | <b>830,617</b>                         |
| <b>Full time equivalents (FTEs)</b> | <b>10.58</b>           | <b>10.60</b>           | <b>10.60</b>                       |                                    |                           | <b>10.90</b>                           |

| <b>Program Detail:</b> | <b>2016<br/>FTE</b> | <b>2016<br/>Tax Levy</b> | <b>2017<br/>Revenue</b> | <b>2017<br/>Expense</b> | <b>2017<br/>Tax Levy</b> | <b>2017<br/>FTE</b> |
|------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Administration         | 1.00                | 210,393                  | (4,000)                 | 268,096                 | 264,096                  | 1.35                |
| Planning               | 2.50                | 178,683                  | (60,612)                | 270,116                 | 209,504                  | 2.70                |
| Zoning                 | 4.90                | 274,121                  | (150,480)               | 417,810                 | 267,330                  | 4.80                |
| Sanitation             | 2.20                | 118,671                  | (85,850)                | 175,537                 | 89,687                   | 2.05                |
| <b>Total Land Use</b>  | <b>10.60</b>        | <b>781,868</b>           | <b>(300,942)</b>        | <b>1,131,559</b>        | <b>830,617</b>           | <b>10.90</b>        |



## 2017 Divisional Budget

---

**Department:** Land Use & Resource Management      **Division:** Resource Management

### ***Mission Statement:***

Promote the public health, safety, prosperity, aesthetics, and the general welfare of the people and communities within Walworth County by the protection of county natural resources, while ensuring land values.

### ***Major Achievements:***

1. Successfully developed and launched the Department's new permit management program, Energov.
2. Successful completion of the Countywide Storm Water Pollution Prevention Program grant project.
3. Successful completion of the Walworth County Water Conservation Plan associated with a State of Wisconsin Lake Planning Grant.
4. Assisted with development of the Delavan Lake management plans.
5. Participated in the development of the Rock River Total Maximum Daily Load (TMDL) Implementation Plan.
6. Assisted the University of Wisconsin Extension with the planning and functioning of the 2016 Farm Technology Days
7. Hosted a half-day workshop on conservation practices and shoreland zoning for landscapers doing work in Walworth County.
8. Successful completion of the Aquatic Invasive Species grant in April 2016. Activities related to this grant include production of Aquatic Invasive Species workshops, outreach to bait dealers and plant nurseries, clean boat trainings and posting signs on boat landings to inform lake users about invasive species prevention, outreach to lake associations and districts and presentations at conferences. The County received a 50% cost-share for nearly 16 years.
9. Implemented new DATCP Farmland Preservation Program Compliance requirements.
10. Hosted the Southeast Area Land and Water Conservation Association Summer Tour.

### ***Goals and Objectives:***

1. Implement the 2017 Walworth County Soil and Water Resource Management Plan Annual Work Plan. (FA5 - G1 - O4), (FA5 - G1 - O5)
2. If approved by the USEPA, implement conservation programs in conjunction with the State of Wisconsin's Multi-Discharger Variance (MDV) program for Wisconsin Pollution Discharge Elimination System permit holders. (FA5 - G1 - O4), (FA5 - G1 - O5)
3. Host a Nutrient Management Planning Workshop with local producers. (FA5 - G1 - O4)
4. Work with local municipalities implementing new storm water permits for the MS4 systems. (FA5 - G1 - O4)
5. Implement conservation practices through state and federal cost share programs. (FA5 - G1 - O5)
6. Finalize the Walworth County portion of the Rock River Total Maximum Daily Load (TMDL) Implementation Plan. (FA5 - G1 - O5)
7. Participate in planning, outreach, and education efforts centered on the County's lakes and streams. (FA5 - G1 - O5)



## 2017 Divisional Budget (continued)

| <i>Performance Indicators:</i>                               | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| Landscaper training  | 51                     | 45                     | 60                        | 60                   |
| Stormwater and construction site erosion control inspections | 350                    | 788                    | 700                       | 700                  |
| Acres covered by a nutrient management plan                  | 45,134                 | 67,610                 | 50,000                    | 50,000               |
| Conservation plans/acres                                     | 21/5,760               | 13/3,183               | 15/4,000                  | 15/4,000             |
| Waterway systems (acres)                                     | 5                      | 18                     | 10                        | 10                   |

*Performance Indicator Notes:* n/a

### *Significant Issues:*

#### *Revenues:*

- Decreased revenue \$15,000 for the loss of Aquatic Invasive Species (AIS) grant beginning on April 1, 2016.
- Decreased revenue \$12,335 for the completion of Storm Water Pollution Prevention Grant.
- Decreased revenue \$3,771 for the completion of the Lake Planning Groundwater Study grant.
- Decreased revenue \$17,168 for the Wildlife Abatement Grant reimbursement based on historical trends.
- Reduced gravel pit fees \$8,000.
- Increased erosion control fees \$10,500.

#### *Expenditures:*

- Decreased compensation for damages \$11,000.
- Decreased landowner payments \$27,500.

#### *FTE/Personnel:*

- Reallocation of departmental staff decreased .30 FTEs.

**WALWORTH COUNTY  
LAND USE AND RESOURCE MANAGEMENT**

**Division: Resource Management**

**Net tax levy: \$ 273,687**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (286,565)              | (239,319)              | (265,343)                          | (58,137)                           | (297,742)                 | (213,886)                              |
| Interdepartmental revenues          | (294)                  | (430)                  | (50)                               | -                                  | (50)                      | (50)                                   |
| Licenses & permits                  | (23,950)               | (22,080)               | (23,950)                           | (20,740)                           | (20,740)                  | (15,973)                               |
| Public charges for services         | (83,627)               | (107,015)              | (81,530)                           | (46,637)                           | (81,550)                  | (91,930)                               |
| Miscellaneous                       | (86)                   | (484,400)              | -                                  | (14)                               | (14)                      | -                                      |
| <b>Total Revenue</b>                | <b>(394,522)</b>       | <b>(853,244)</b>       | <b>(370,873)</b>                   | <b>(125,528)</b>                   | <b>(400,096)</b>          | <b>(321,839)</b>                       |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 557,298                | 544,131                | 584,319                            | 303,637                            | 572,251                   | 508,993                                |
| Purchased services                  | 8,040                  | 493,715                | 7,200                              | 1,209                              | 7,929                     | 8,467                                  |
| Other operating expenses            | 105,971                | 65,092                 | 126,881                            | 6,466                              | 69,824                    | 77,716                                 |
| Interdepartmental expenses          | 652                    | 337                    | 720                                | 303                                | 303                       | 350                                    |
| <b>Total Expense</b>                | <b>671,961</b>         | <b>1,103,275</b>       | <b>719,120</b>                     | <b>311,615</b>                     | <b>650,307</b>            | <b>595,526</b>                         |
| <b>Net Tax levy</b>                 | <b>277,439</b>         | <b>250,031</b>         | <b>348,247</b>                     | <b>186,087</b>                     | <b>250,211</b>            | <b>273,687</b>                         |
| <b>Full time equivalents (FTEs)</b> | <b>6.42</b>            | <b>6.40</b>            | <b>5.40</b>                        |                                    |                           | <b>5.10</b>                            |

| <b>Program Detail:</b>               | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|--------------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Land Conservation                    | 3.37                | 264,457                  | (215,866)               | 400,749                 | 184,883                  | 3.10                |
| Erosion Control                      | 1.80                | 83,790                   | (90,000)                | 178,804                 | 88,804                   | 1.85                |
| Non-metallic Mining                  | 0.23                | -                        | (15,973)                | 15,973                  | -                        | 0.15                |
| <b>Total Resource<br/>Management</b> | <b>5.40</b>         | <b>348,247</b>           | <b>(321,839)</b>        | <b>595,526</b>          | <b>273,687</b>           | <b>5.10</b>         |

**WALWORTH COUNTY  
LAND USE AND RESOURCE MANAGEMENT  
DEPARTMENTAL SUMMARY**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (286,565)              | (242,689)              | (277,343)                          | (58,137)                           | (297,742)                 | (216,886)                              |
| Interdepartmental revenues          | (2,159)                | (1,500)                | (50)                               | (245)                              | (295)                     | (50)                                   |
| Intergov't'l charges for service    | (392)                  | (784)                  | (392)                              | -                                  | (392)                     | (392)                                  |
| Licenses & permits                  | (203,220)              | (254,433)              | (189,840)                          | (118,335)                          | (185,955)                 | (210,648)                              |
| Fines, forfeitures & penalties      | (1,500)                | (2,550)                | (900)                              | (300)                              | (900)                     | (1,050)                                |
| Public charges for services         | (185,381)              | (223,388)              | (179,665)                          | (123,238)                          | (177,066)                 | (193,755)                              |
| Miscellaneous                       | (86)                   | (484,400)              | (100)                              | (14)                               | (14)                      | -                                      |
| Transfers from other funds          | (160,000)              | -                      | -                                  | -                                  | -                         | -                                      |
| <b>Total Revenue</b>                | <b>(839,303)</b>       | <b>(1,209,744)</b>     | <b>(648,290)</b>                   | <b>(300,269)</b>                   | <b>(662,364)</b>          | <b>(622,781)</b>                       |
| Expenses:                           |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 1,463,163              | 1,485,606              | 1,539,447                          | 795,864                            | 1,533,121                 | 1,540,175                              |
| Purchased services                  | 10,418                 | 497,148                | 34,910                             | 1,861                              | 35,310                    | 47,180                                 |
| Other operating expenses            | 149,522                | 117,819                | 195,848                            | 22,061                             | 107,092                   | 131,375                                |
| Interdepartmental expenses          | 6,891                  | 7,580                  | 8,200                              | 3,241                              | 7,858                     | 8,355                                  |
| Capital                             | 52,667                 | 153,554                | -                                  | 82,639                             | 83,469                    | -                                      |
| Cost accounting                     | 42                     | -                      | -                                  | -                                  | -                         | -                                      |
| <b>Total Expense</b>                | <b>1,682,703</b>       | <b>2,261,707</b>       | <b>1,778,405</b>                   | <b>905,666</b>                     | <b>1,766,850</b>          | <b>1,727,085</b>                       |
| <b>Net Tax levy</b>                 | <b>843,400</b>         | <b>1,051,963</b>       | <b>1,130,115</b>                   | <b>605,397</b>                     | <b>1,104,486</b>          | <b>1,104,304</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>17.00</b>           | <b>17.00</b>           | <b>16.00</b>                       |                                    |                           | <b>16.00</b>                           |



## 2017 Divisional Budget

**Department:** Veterans Service

**Division:** Veterans Service

***Mission Statement:***

Provide professional claims assistance, advocacy, and outreach for Walworth County Veterans and their family members in their utilization of federal and state veterans-benefits programs.

***Major Achievements:***

1. Overall utilization of veterans benefits for the county increased by \$306,000. When benchmarked against the Wisconsin counties with comparable veteran populations, Walworth County had the largest utilization by over \$4.1 million.
2. Client satisfaction is routinely monitored via survey mailed to 50 random clients per year. Surveys are also displayed on the counter. There were 30 responses received during the past twelve months. Twenty-eight (28) surveys gave our office an overall rating of Excellent, and 2 surveys had an overall rating of Good.
3. Quantitative benefits service was provided to 246 new clients in 2015 and 103 more through June 2016. These are veterans and family members who have had no previous contact with this office and who were assisted with benefit applications.
4. New health care enrollments were facilitated for 122 veterans in 2015 and an additional 53 through June 2016. Fiscal year 2015 data shows the annual value of health care received by Walworth County Veterans was \$19.3 million.

***Goals and Objectives:***

1. Increase federal veterans benefits paid to Walworth County residents by \$0.3 million for fiscal year 2016. (FA4 - G6 - O2)
2. Maintain 100% client satisfaction as "Good" or "Excellent". (FA4 - G1 - O2), (FA4 - G6 - O2)
3. Provide quantitative service to 200 new clients via outreach to veterans and other service organizations, press publications and word of mouth. (FA1 - G2 - O1), (FA1 - G2 - O6), (FA4 - G6 - O1), (FA4 - G3 - O4)
4. Enroll 100 veterans in the health care system. (FA2 - G1 - O6), (FA4 - G6 - O2), (FA4 - G3 - O4)

| <b><i>Performance Indicators:</i></b>                       | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|---|------------------------|------------------------|---------------------------|----------------------|
| Federal veterans benefits paid*                             | \$39.9 M               | \$40.2 M               | \$40.5 M                  | \$40.7 M             |
| Percent of client satisfaction rated "Good" or "Excellent". | 100%                   | 100%                   | 100%                      | 100%                 |
| New clients with quantitative service                       | 222                    | 246                    | 210                       | 200                  |
| New health care enrollees                                   | 114                    | 122                    | 100                       | 100                  |

***Performance Indicator Notes:*** \*Federal veterans benefits paid is a new metric



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- No significant changes.

#### ***Expenditures:***

- No significant changes.

#### ***FTE/Personnel:***

- Increased .50 FTE Veterans Service Specialist position.

**WALWORTH COUNTY  
VETERANS SERVICES**

**Division: Veterans Services**

**Net tax levy: \$ 261,489**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u>   | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|--------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                          |                                    |                                    |                           |  |
| Intergovernmental aids              | (13,000)               | (13,661)                 | (13,000)                           | (12,483)                           | (14,479)                  | (12,474)                               |
| Miscellaneous                       | (500)                  | (3,986)                  | -                                  | (2,603)                            | (4,050)                   | -                                      |
| <b>Total Revenue</b>                | <b>(13,500)</b>        | <b>(17,647)</b>          | <b>(13,000)</b>                    | <b>(15,086)</b>                    | <b>(18,529)</b>           | <b>(12,474)</b>                        |
| Expense:                            |                        |                          |                                    |                                    |                           |  |
| Wages & benefits                    | 179,751                | 191,433                  | 227,989                            | 102,925                            | 189,348                   | 205,737                                |
| Purchased services                  | 1,820                  | 31,921                   | 32,398                             | 18,430                             | 35,745                    | 36,144                                 |
| Other operating expenses            | 23,118                 | 20,466                   | 26,064                             | 13,950                             | 27,849                    | 31,777                                 |
| Interdepartmental expenses          | -                      | 120                      | 175                                | 90                                 | 275                       | 305                                    |
| <b>Total Expense</b>                | <b>204,689</b>         | <b>243,940</b>           | <b>286,626</b>                     | <b>135,395</b>                     | <b>253,217</b>            | <b>273,963</b>                         |
| <b>Net Tax levy</b>                 | <b>191,189</b>         | <b>226,293</b>           | <b>273,626</b>                     | <b>120,309</b>                     | <b>234,688</b>            | <b>261,489</b>                         |
| <b>Full time equivalents (FTEs)</b> | <b>2.50</b>            | <b>2.50</b>              | <b>2.50</b>                        |                                    |                           | <b>3.00</b>                            |
| <hr/>                               |                        |                          |                                    |                                    |                           |  |
| <b>Program Detail:</b>              | <u>2016<br/>FTE</u>    | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u>            | <u>2017<br/>Expense</u>            | <u>2017<br/>Tax Levy</u>  | <u>2017<br/>FTE</u>                    |
| Veterans Services                   | 2.50                   | 273,626                  | (12,474)                           | 273,963                            | 261,489                   | 3.00                                   |
| <b>Total Veterans Services</b>      | <b>2.50</b>            | <b>273,626</b>           | <b>(12,474)</b>                    | <b>273,963</b>                     | <b>261,489</b>            | <b>3.00</b>                            |



## 2017 Divisional Budget

**Department:** Sheriff Office

**Division:** Administration

**Mission Statement:**

Preserve and enhance the quality of life within the community through efficient, effective and professional law enforcement services. Administration provides comprehensive support and leadership to the Sheriff's Office.

**Major Achievements:**

1. The Sheriff's Office worked with Health & Human Services and Walworth County Crime Stoppers in a campaign to bring awareness of the abuse and misuse of prescription medications. As part of this campaign, three new medication drop boxes have been added in Walworth County and another coordinated drug take back initiative was held on April 30. Pamphlets were created to share the message of "If You Care...Don't Share". Sheriff Kurt Picknell and HHS Director Liz Aldred participated in a public service announcement "A Dose of Reality" regarding preventing prescription painkiller abuse in Wisconsin.
2. Captain Dave Gerber graduated from the FBI National Academy Program in Quantico, Virginia. The National Academy Program is internationally known for its academic excellence, and offers ten weeks of advanced communication, leadership, and fitness training.
3. Established a mutual aid agreement with Boone County Sheriff's Office; this is in addition to previously establishing a Mutual Aid Agreement with McHenry County Sheriff's Office.
4. A space needs study was conducted in conjunction with the lobby remodel project assisted by Public Works and the contracted architect.
5. Progressed with the accreditation through Wisconsin Law Enforcement Accreditation Group (WILEAG) includes signed agreements, contracted consultant vendor hired, and several policies reviewed and implemented.

**Goals and Objectives:**

1. Investigate alternatives with the Criminal Justice Coordinating Committee (CJCC) to decrease jail and Huber populations and prevent future overcrowding. (FA7 - G3 - O5)
2. Pursue accreditation through Wisconsin Law Enforcement Accreditation Group (WILEAG), as a means of agency-wide "best practices" regarding policies, protocols and procedures. (FA7 - G4 - O4)
3. Work with Human Resources on staff recruitment and retention solutions. (FA3 - G1 - O1)

| <b>Performance Indicators:</b>                         | <b>2014<br/>Actual</b>                          | <b>2015<br/>Actual</b>                   | <b>2016<br/>Projected</b>        | <b>2017<br/>Goal</b>  |
|--|---|--|----------------------------------|-----------------------|
| Wisconsin Law Enforcement Accreditation Group (WILEAG) | Budget preparation and WIMMIC financial support | Signed agreements, contracted consultant | Policy review and implementation | Achieve accreditation |

**Performance Indicator Notes:** n/a



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- No significant changes.

#### ***Expenditures:***

- Increased property/liability insurance due to increased number of claims, \$71,780.

#### ***FTE/Personnel:***

- No significant changes.

**WALWORTH COUNTY  
SHERIFF'S OFFICE**

**Division: Administration**

**Net tax levy: \$ 928,233**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Fines, forfeitures & penalties      | (120)                  | (300)                  | (100)                              | -                                  | (100)                     | (100)                                  |
| Public charges for services         | (9,270)                | (9,742)                | (7,200)                            | (5,214)                            | (8,200)                   | (7,200)                                |
| Miscellaneous                       | (216,433)              | (414)                  | (550)                              | (700)                              | (750)                     | (510)                                  |
| <b>Total Revenue</b>                | <b>(225,823)</b>       | <b>(10,456)</b>        | <b>(7,850)</b>                     | <b>(5,914)</b>                     | <b>(9,050)</b>            | <b>(7,810)</b>                         |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 540,539                | 572,776                | 581,085                            | 289,858                            | 563,288                   | 587,771                                |
| Purchased services                  | 55,279                 | 55,757                 | 78,839                             | 33,302                             | 72,100                    | 88,950                                 |
| Other operating expenses            | 160,049                | 199,682                | 184,242                            | 82,677                             | 182,375                   | 257,147                                |
| Interdepartmental expenses          | -                      | 798                    | 2,175                              | 2,262                              | 2,175                     | 2,175                                  |
| <b>Total Expense</b>                | <b>755,867</b>         | <b>829,013</b>         | <b>846,341</b>                     | <b>408,099</b>                     | <b>819,938</b>            | <b>936,043</b>                         |
| <b>Net Tax levy</b>                 | <b>530,044</b>         | <b>818,557</b>         | <b>838,491</b>                     | <b>402,185</b>                     | <b>810,888</b>            | <b>928,233</b>                         |
| <b>Full time equivalents (FTEs)</b> | <b>5.00</b>            | <b>5.00</b>            | <b>5.00</b>                        |                                    |                           | <b>5.00</b>                            |

| <b>Program Detail:</b>      | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|-----------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Administration              | 5.00                | 838,491                  | (7,810)                 | 936,043                 | 928,233                  | 5.00                |
| <b>Total Administration</b> | <b>5.00</b>         | <b>838,491</b>           | <b>(7,810)</b>          | <b>936,043</b>          | <b>928,233</b>           | <b>5.00</b>         |



## 2017 Divisional Budget

---

**Department:** Sheriff Office

**Division:** Support Services

***Mission Statement:***

Ensure quality support and professional customer service for the delivery of records, as well as maintaining and routing those records in accordance with Wisconsin Statutes. Provide professional and legal service for civil process. Maintain a professional, safe, reliable, and up to date vehicle fleet. Provide protection and assistance to the courts, employees, juries, inmates and the general public at the Judicial Center. Ensure staff is prepared to carry out our mission through quality training.

***Major Achievements:***

1. Completed indoor range building project.
2. Implemented additional police departments into the Pro-Phoenix Records Management System (Whitewater Police Dept., UW-Whitewater Police Dept., Town of Delavan Police Dept., and Village of Fontana Police Dept.).
3. Deputies and correctional officers received the minimum number of training hours to maintain certification with the State of Wisconsin. Deputies received refresher training in the dispensing of Naloxone (also known as Narcan). Several "saves" have been recorded by its use with opioid induced overdoses. Communications Officers received Emergency Medical Dispatch (EMD) training. Corrections staff received suicide prevention training.
4. Tablet computers were issued to Detectives and Process Servers for more efficient field services.
5. Increased four marked squads for town hall substation patrol assignments.

***Goals and Objectives:***

1. Pursue accreditation process through Wisconsin Law Enforcement Accreditation Group (WILEAG). This equates to best practices regarding policies, protocols and procedures. The projected date for the Sheriff's Office on-site WILEAG accreditation is November 2017. (FA7 - G4 - O4)
2. Complete the outdoor range remodel project which includes landscaping, noise abatement and enhanced security at the site. (FA6 - G1 - O4)
3. Complete the indoor range target system installation. This will enable deputies to engage in live ammunition training and scenario-based opportunities at the indoor range. (FA6 - G2 - O1)
4. Launch the 2016 version of Pro-Phoenix Records Management System (RMS) which will enhance efficiencies and expedite clearance for calls for service.
5. Enter Sheriff's Office owned assets (i.e., vehicles, weapons, equipment) into the RMS eliminating the need for paper files. (FA7 - G2 - O1)
6. Provide a 40-hour training class to deputies, coordinated with the assistance of Health and Human Services, to deal with emotionally disturbed persons encounters on the street. (FA7 - G1 - O5)



## 2017 Divisional Budget (continued)

| <i>Performance Indicators:</i>             | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b>              | <b>2016<br/>Projected</b>                                      | <b>2017<br/>Goal</b> |
|--|------------------------|-------------------------------------|--|----------------------|
| Indoor shooting range building replacement | Planning phase         | Demolition of the current structure | Completed  | n/a                  |
| Indoor shooting range target system        | Planning phase         | Removal of current equipment        | Began project  | Completed            |
| Outdoor shooting range project             | Planning phase         | Project refinement with consultants | Deliberate delay for indoor shooting range building completion | Completed            |
| Foreclosure sales                          | 310                    | 233                                 | 176  | 177                  |
| Restraining orders                         | 198                    | 189                                 | 187  | 189                  |
| Evictions                                  | 138                    | 116                                 | 87   | 89                   |
| Writs of replevins                         | 2                      | 3                                   | 4  | 4                    |
| Writs of attachment                        | 2                      | 4                                   | 4  | 4                    |
| Prisoner transports                        | 816                    | 733                                 | 760  | 770                  |

*Performance Indicator Notes:* n/a

### ***Significant Issues:***

#### ***Revenues:***

- Reduced civil processing fees due to decline in caseload, \$20,000.

#### ***Expenditures:***

- Reduced squad equipment \$28,434; prior increase was for expansion of the fleet.
- Decreased highway fuel and vehicle repair costs, \$18,530.
- Scheduled annual computer replacements, \$40,000.
- Increased training equipment by \$20,500 for department issued Tasers. Deputies will report to substations directly and will need issued equipment.

#### ***FTE/Personnel:***

- No significant changes.

**WALWORTH COUNTY  
SHERIFF'S OFFICE**

**Division: Support Services**

**Net tax levy: \$ 3,567,812**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (29,838)               | (31,425)               | (33,700)                           | (2,475)                            | (33,700)                  | (32,700)                               |
| Interdepartmental revenues          | (480)                  | -                      | (1,400)                            | -                                  | (1,400)                   | (900)                                  |
| Intergov't'l charges for service    | (4,600)                | (4,000)                | (5,600)                            | (3,500)                            | (5,600)                   | (5,600)                                |
| Fines, forfeitures & penalties      | (18,306)               | (10,982)               | (15,000)                           | (10,430)                           | (15,000)                  | (15,000)                               |
| Public charges for services         | (140,063)              | (108,597)              | (120,000)                          | (41,195)                           | (100,002)                 | (100,000)                              |
| Miscellaneous                       | (118,216)              | (21,941)               | (10,000)                           | (51,842)                           | (52,000)                  | (10,000)                               |
| Other financing sources             | (88,323)               | (80,149)               | (58,927)                           | (2,385)                            | (58,927)                  | (55,000)                               |
| <b>Total Revenue</b>                | <b>(399,826)</b>       | <b>(257,094)</b>       | <b>(244,627)</b>                   | <b>(111,827)</b>                   | <b>(266,629)</b>          | <b>(219,200)</b>                       |
| <b>Expense:</b>                     |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 1,751,483              | 1,803,224              | 1,914,214                          | 905,559                            | 1,863,199                 | 1,909,781                              |
| Purchased services                  | 552,422                | 473,565                | 585,047                            | 276,527                            | 597,821                   | 614,620                                |
| Other operating expenses            | 292,982                | 379,867                | 564,023                            | 236,918                            | 559,446                   | 517,980                                |
| Interdepartmental expenses          | 336,185                | 266,281                | 339,400                            | 121,984                            | 364,405                   | 320,870                                |
| Capital                             | 429,893                | 528,101                | 465,730                            | 408,659                            | 912,585                   | 423,761                                |
| Cost accounting                     | 4,795                  | -                      | -                                  | -                                  | -                         | -                                      |
| <b>Total Expense</b>                | <b>3,367,760</b>       | <b>3,451,038</b>       | <b>3,868,414</b>                   | <b>1,949,647</b>                   | <b>4,297,456</b>          | <b>3,787,012</b>                       |
| <b>Net Tax levy</b>                 | <b>2,967,934</b>       | <b>3,193,944</b>       | <b>3,623,787</b>                   | <b>1,837,820</b>                   | <b>4,030,827</b>          | <b>3,567,812</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>19.90</b>           | <b>20.00</b>           | <b>20.00</b>                       |                                    |                           | <b>20.00</b>                           |

| <b>Program Detail:</b>        | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|-------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Training                      | 1.00                | 253,454                  | (38,300)                | 289,110                 | 250,810                  | 1.00                |
| LEC Building Maintenance      | -                   | 492,103                  | -                       | 326,285                 | 326,285                  | -                   |
| Range Maintenance             | -                   | 23,028                   | -                       | 36,510                  | 36,510                   | -                   |
| Transportation                | -                   | 945,251                  | (65,000)                | 1,000,430               | 935,430                  | -                   |
| Process/Central Records       | 13.00               | 1,199,241                | (115,900)               | 1,410,592               | 1,294,692                | 13.00               |
| Court Security                | 6.00                | 710,710                  | -                       | 724,085                 | 724,085                  | 6.00                |
| <b>Total Support Services</b> | <b>20.00</b>        | <b>3,623,787</b>         | <b>(219,200)</b>        | <b>3,787,012</b>        | <b>3,567,812</b>         | <b>20.00</b>        |



## 2017 Divisional Budget

---

**Department:** Sheriff Office

**Division:** Communications

***Mission Statement:***

Provide quality service to the community, focusing on the accurate and efficient flow of information. Plan, respond, recover and mitigate natural and man-made disasters in Walworth County.

***Major Achievements:***

1. Replaced several smaller Uninterrupted Power Supply (UPS) at the main tower site with one large unit, allowing the radio system to operate during power outages until the generator can begin.
2. The Emergency Operations Center (EOC) was utilized for the Miles Paratus disaster drill which was conducted in conjunction with the State of Wisconsin Emergency Management, Wisconsin National Guard and other state agencies in June of 2016. Training sessions led up to the drill, which was deliberately coordinated to allow each affected Walworth County department to be involved and research their capabilities and options during a true emergency.
3. Coordinated a Suburban Mutual Assistance Response Team (SMART) call out to conduct a response-only exercise. The simulated drill was at Alpine Valley Music Theatre in the Town of Lafayette. 63 law enforcement agencies responded from a five county area to participate in the drill.
4. Relocated the radio communications equipment from a private leased tower in the City of Whitewater to the City of Whitewater municipal tower during 2016. This ended an annual lease payment through a working mutual agreement and improved the reliability of the communications equipment.
5. Coordinated 911 and Records Management System with the City of Whitewater Police Department. This enhancement allows both Whitewater Police Department and the Sheriff's Office to assist each other with major incidents and high call volume.

***Goals and Objectives:***

1. Select a consultant to study the radio communications equipment and services for Walworth County law enforcement, fire and rescue services and other public service radio users in Walworth County. (FA1 - G1 - O1)
2. Replace the current Uninterrupted Power Supply (UPS) at the Sheriff's Office communications equipment room allowing the system to remain operational until the generator picks up the load. It will also "clean" the power coming from the utilities before it goes into the electrical equipment used for emergency communications. (FA6 - G1 - O3)
3. Complete the wireless 911 study to evaluate the request to reroute the wireless 911 calls from the Sheriff's Office to the City of Delavan Police Department and the City of Lake Geneva Police Department Public Service Answering Points (PSAP). (FA7 - G2 - O1)
4. Implement a drone program to include proper licensing, policy, equipment and training. (FA7 - G1 - O2)



## 2017 Divisional Budget (continued)

| <i>Performance Indicators:</i> | <b>2014<br/>Actual</b>                   | <b>2015<br/>Actual</b>                             | <b>2016<br/>Projected</b>  | <b>2017<br/>Goal</b>       |
|--------------------------------|--|--|--|----------------------------|
| Radio study                    | Plan to have study of radio system       | Quote, requested and budgeted for study            | Vendor consultant selected and study completion                                    | Project scope and planning |
| Wireless 911 reroute study     | Request received to reroute wireless 911 | Met and discussed options with requesting agencies | Agreement to fund and select consultant for study. Study completion                | n/a                        |
| Drone                          | n/a                                      | Research and purchase drone                        | Complete drone project to include proper licensing, policy, equipment and training | n/a                        |

*Performance Indicator Notes:* n/a

### ***Significant Issues:***

#### ***Revenues:***

- No significant changes.

#### ***Expenditures:***

- No significant changes.

#### ***FTE/Personnel:***

- No significant changes.

**WALWORTH COUNTY  
SHERIFF'S OFFICE**

**Division: Communications**

**Net tax levy: \$ 2,285,666**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (104,458)              | (119,198)              | (90,000)                           | (381)                              | (126,000)                 | (90,000)                               |
| Intergov't'l charges for service    | (469)                  | -                      | (100)                              | (28)                               | (100)                     | (100)                                  |
| Miscellaneous                       | (4,800)                | (4,800)                | (4,800)                            | (4,800)                            | (4,800)                   | (4,800)                                |
| <b>Total Revenue</b>                | <b>(109,727)</b>       | <b>(123,998)</b>       | <b>(94,900)</b>                    | <b>(5,209)</b>                     | <b>(130,900)</b>          | <b>(94,900)</b>                        |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 1,588,461              | 1,607,070              | 1,885,523                          | 879,971                            | 1,844,894                 | 1,910,817                              |
| Purchased services                  | 299,034                | 293,681                | 360,983                            | 249,295                            | 358,691                   | 352,849                                |
| Other operating expenses            | 54,339                 | 48,506                 | 66,764                             | 29,421                             | 77,086                    | 63,300                                 |
| Interdepartmental expenses          | 3,592                  | 2,441                  | 3,600                              | 1,285                              | 3,600                     | 3,600                                  |
| Capital                             | 370,687                | 237,110                | -                                  | 24,744                             | 95,000                    | 50,000                                 |
| <b>Total Expense</b>                | <b>2,316,113</b>       | <b>2,188,808</b>       | <b>2,316,870</b>                   | <b>1,184,716</b>                   | <b>2,379,271</b>          | <b>2,380,566</b>                       |
| <b>Net Tax levy</b>                 | <b>2,206,386</b>       | <b>2,064,810</b>       | <b>2,221,970</b>                   | <b>1,179,507</b>                   | <b>2,248,371</b>          | <b>2,285,666</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>21.00</b>           | <b>21.00</b>           | <b>21.00</b>                       |                                    |                           | <b>21.00</b>                           |

| <b>Program Detail:</b>      | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|-----------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Communication Center        | 20.00               | 2,116,925                | (4,900)                 | 2,189,004               | 2,184,104                | 20.00               |
| Emergency Government        | 1.00                | 105,045                  | (90,000)                | 191,562                 | 101,562                  | 1.00                |
| <b>Total Communications</b> | <b>21.00</b>        | <b>2,221,970</b>         | <b>(94,900)</b>         | <b>2,380,566</b>        | <b>2,285,666</b>         | <b>21.00</b>        |



## 2017 Divisional Budget

**Department:** Sheriff Office

**Division:** Corrections Services

***Mission Statement:***

Ensure security and safety for all inmates, staff and visitors by meeting national standards for correctional facilities and operations.

***Major Achievements:***

1. Completed a two year upgrade of the Digital Video Recording (DVR) system, providing additional camera/coverage in the Sheriff's Office lobby, intake, jail kitchen and medical areas.
2. The Electronic Monitoring Program (EMP) had 269 participants in 2015, with an average of 44 inmates out per day and a 90% success rate.
3. Renewed the Jail Medical Service Provider contract, increasing medical coverage in the jail from 16 hours per day to 24 hours per day.
4. Implemented Video Visitation on February 3, 2016 allowing family and friends of inmates to electronically visit inmates in a secure and recorded environment.
5. Received reaccreditation from National Commission on Correctional Health Care (NCCHC) on the quality of correctional health services in correctional facilities.

***Goals and Objectives:***

1. Install kiosks in all the Huber areas, and convert Huber to electronic grievance/request tracking and possibly commissary. (FA1 - G4 - O2)
2. Analyze future camera needs for a more safe and secure facility. (FA7 - G1 - O5), (FA7 - G1 - O7)
3. Work with the Wisconsin Department of Health and Human Services to develop a program to start treatment of inmates identified for future transfer to state mental health facilities. (FA7 - G3 - O6)

| <b>Performance Indicators:</b>                            | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|---|------------------------|------------------------|---------------------------|----------------------|
| Average total daily population                            | 290                    | 247                    | 223                       | 250                  |
| Average daily Jail population                             | 172                    | 142                    | 138                       | 140                  |
| Average daily Huber population<br>- confined              | 59                     | 53                     | 45                        | 50                   |
| Average daily Huber population<br>- Electronic Monitoring | 59                     | 52                     | 40                        | 60                   |
| Inmate bookings   | 3,182                  | 3,332                  | 3,250                     | 3,600                |

**Performance Indicator Notes:** n/a



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- Reduced bad debt \$175,106 based on current collection rates and eligible participants.
- Decreased Huber revenues \$131,400.
- Reduced Home Detention revenues \$78,475 due to a decrease in eligible program participants.
- Reduced commission on inmate calling \$50,600 due to newly passed legislation.

#### ***Expenditures:***

- Decreased inmate medical care contract, \$75,000.
- Decreased natural gas \$60,000 based on historical use.
- Decreased operating lease expenses \$61,096 due to a decrease in participants in the Home Detention program.

#### ***FTE/Personnel:***

- No significant changes.

**WALWORTH COUNTY  
SHERIFF'S OFFICE**

**Division: Correction Services**

**Net tax levy: \$ 9,513,773**

|                                     | <b>Actual<br/>2014</b> | <b>Actual<br/>2015</b> | <b>Adopted<br/>Budget<br/>2016</b> | <b>6 Month<br/>Actual<br/>2016</b> | <b>Projected<br/>2016</b> | <b>Preliminary<br/>Budget<br/>2017</b> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Intergov'tl charges for service     | (325,038)              | (403,475)              | (276,302)                          | (53,566)                           | (271,302)                 | (287,400)                              |
| Fines, forfeitures & penalties      | (3,539)                | (1,757)                | (1,000)                            | (710)                              | (1,050)                   | (1,000)                                |
| Public charges for services         | (556,968)              | (583,790)              | (634,449)                          | (302,170)                          | (467,810)                 | (537,080)                              |
| Miscellaneous                       | (22,346)               | (18,864)               | -                                  | (13,382)                           | (13,381)                  | -                                      |
| <b>Total Revenue</b>                | <b>(907,891)</b>       | <b>(1,007,886)</b>     | <b>(911,751)</b>                   | <b>(369,828)</b>                   | <b>(753,543)</b>          | <b>(825,480)</b>                       |
| <b>Expense:</b>                     |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 7,329,501              | 7,701,563              | 8,250,994                          | 4,022,439                          | 8,058,783                 | 8,113,752                              |
| Purchased services                  | 1,612,283              | 1,519,198              | 1,931,690                          | 737,769                            | 1,780,402                 | 1,785,831                              |
| Other operating expenses            | 356,537                | 331,129                | 451,246                            | 157,102                            | 390,690                   | 427,190                                |
| Interdepartmental expenses          | -                      | 11,520                 | 11,520                             | 2,880                              | 11,520                    | 12,480                                 |
| Capital                             | 3,315                  | 123,120                | 6,600                              | 28,883                             | 362,390                   | -                                      |
| Cost accounting                     | -                      | -                      | -                                  | 3,503                              | 3,503                     | -                                      |
| <b>Total Expense</b>                | <b>9,301,636</b>       | <b>9,686,530</b>       | <b>10,652,050</b>                  | <b>4,952,576</b>                   | <b>10,607,288</b>         | <b>10,339,253</b>                      |
| <b>Net Tax levy</b>                 | <b>8,393,745</b>       | <b>8,678,644</b>       | <b>9,740,299</b>                   | <b>4,582,748</b>                   | <b>9,853,745</b>          | <b>9,513,773</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>90.00</b>           | <b>92.00</b>           | <b>92.00</b>                       |                                    |                           | <b>92.00</b>                           |

| <b>Program Detail:</b>           | <b>2016<br/>FTE</b> | <b>2016<br/>Tax Levy</b> | <b>2017<br/>Revenue</b> | <b>2017<br/>Expense</b> | <b>2017<br/>Tax Levy</b> | <b>2017<br/>FTE</b> |
|----------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Corrections                      | 92.00               | 9,065,995                | (825,480)               | 9,708,958               | 8,883,478                | 92.00               |
| Jail Building Maintenance        | -                   | 674,304                  | -                       | 630,295                 | 630,295                  | -                   |
| <b>Total Correction Services</b> | <b>92.00</b>        | <b>9,740,299</b>         | <b>(825,480)</b>        | <b>10,339,253</b>       | <b>9,513,773</b>         | <b>92.00</b>        |



## 2017 Divisional Budget

---

**Department:** Sheriff Office

**Division:** Field Services

### ***Mission Statement:***

Conduct investigations of misdemeanor, felony, non-criminal, and drug related crimes while enforcing traffic and county ordinances, reducing vehicle fatalities, crime prevention and providing safety to all county residents. The special teams, Special Weapons and Tactics (SWAT), Dive, K-9, Gang Unit, and others are at constant readiness to respond to and resolve a wide variety of law enforcement situations.

### ***Major Achievements:***

1. Participated and provided support services to the Walworth County Traffic Task Force. This is funded through grants requested by the Sheriff and provided by the Wisconsin Department of Transportation (DOT) for all law enforcement agencies in Walworth County.
2. Established a pilot program assigning a deputy to start and end their patrol shift at the Lyons Town Hall substation on each shift, which results in better response times to calls for service and a closer relationship with the citizens in that area.
3. The certified fraud detectives within the Investigations Division continued to work complex cases involving scams, tax fraud, credit card and identity theft for prosecution. These specially trained detectives have conducted specific crime prevention presentations to both civic and citizen groups.
4. Deputies assigned to the Drug Unit have continued aggressive investigations relating to heroin and the manufacturing of methamphetamine.

### ***Goals and Objectives:***

1. Assign patrol deputies to start and end their patrol shift at town hall substations to include Town of Troy, Town of Whitewater, and Town of Darien in addition to the already established Town of Lyons substation. All other deputies will continue to start and end their shift from the Sheriff's Office. All of this will decrease response times and build closer relationships with the citizens of Walworth County. (FA7 - G2 - O1), (FA7 - G2 - O2)
2. Develop procedures with Kenosha and Racine counties to assist each other in the investigations of all major crime incidents. The Major Investigation cooperative will improve efficiency and timeliness in these investigations. (FA7 - G4 - O1), (FA7 - G4 - O3), (FA7 - G4 - O4)
3. Begin a squad car and body camera pilot program to test cameras in the field. Analyze the benefit from their usage as well as identify issues or concerns with full implementation. (FA7 - G4 - O1), (FA7 - G4 - O5)
4. Due to retirement of a police dog and the handler at the end of 2016, replace one police dog (K-9) (FA7 - G4 - O1)
5. Expand crime prevention efforts with emphasis on Click It, Distracted Driving, and community outreach programs, including new programs to police community relations. (FA7 - G1 - O5), (FA7 - G2 - O1), (FA7 - G2 - O2), (FA7 - G4 - O2)
6. Conduct Street Crime enforcement as well as additional drug interdiction details to identify and reduce crime in Walworth County. This will be a combined effort between patrol deputies, K-9 unit, gang unit, drug unit and detectives. (FA7 - G1 - O1)



## 2017 Divisional Budget (continued)

---

| <i>Performance Indicators:</i> | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--------------------------------|------------------------|------------------------|---------------------------|----------------------|
| Fugitive Task Force activity   | 458                    | 449                    | 460                       | 470                  |
| Electronic monitoring checks   | 1,027                  | 845                    | 900                       | 925                  |
| Sex crime investigations       | 47                     | 28                     | 38                        | 45                   |
| Fraud investigations           | 82                     | 90                     | 85                        | 80                   |

*Performance Indicator Notes:* n/a

### ***Significant Issues:***

#### ***Revenues:***

- Reduced Sale of Assets \$12,000.

#### ***Expenditures:***

- No significant changes.

#### ***FTE/Personnel:***

- Increased 1.0 FTE Property Room Manager.
- Increased .50 FTE Deputy Sheriff.

**WALWORTH COUNTY  
SHERIFF'S OFFICE**

**Division: Field Services**

**Net tax levy: \$ 8,330,155**

|                                     | <b>Actual<br/>2014</b> | <b>Actual<br/>2015</b> | <b>Adopted<br/>Budget<br/>2016</b> | <b>6 Month<br/>Actual<br/>2016</b> | <b>Projected<br/>2016</b> | <b>Preliminary<br/>Budget<br/>2017</b> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (247,919)              | (194,221)              | (57,861)                           | (66,801)                           | (343,956)                 | (59,199)                               |
| Interdepartmental revenues          | (301)                  | (10,837)               | -                                  | (110)                              | (110)                     | -                                      |
| Intergov't'l charges for service    | (3,475)                | (6,185)                | -                                  | -                                  | -                         | -                                      |
| Fines, forfeitures & penalties      | (8,649)                | (7,478)                | (3,000)                            | (3,710)                            | (4,008)                   | (3,000)                                |
| Public charges for services         | (37,620)               | (40,472)               | (29,702)                           | (8,245)                            | (32,856)                  | (29,810)                               |
| Miscellaneous                       | (1,577)                | (1,328)                | (100)                              | (677)                              | (1,004)                   | (100)                                  |
| Other financing sources             | (3,159)                | -                      | (12,000)                           | -                                  | -                         | -                                      |
| <b>Total Revenue</b>                | <b>(302,700)</b>       | <b>(260,521)</b>       | <b>(102,663)</b>                   | <b>(79,543)</b>                    | <b>(381,934)</b>          | <b>(92,109)</b>                        |
| <b>Expense:</b>                     |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 7,097,276              | 7,201,303              | 7,904,409                          | 3,853,138                          | 7,864,759                 | 8,024,983                              |
| Purchased services                  | 34,899                 | 114,453                | 79,325                             | 101,673                            | 202,619                   | 98,175                                 |
| Other operating expenses            | 303,520                | 287,050                | 181,469                            | 64,146                             | 181,600                   | 257,706                                |
| Interdepartmental expenses          | 17,140                 | 12,977                 | 20,000                             | 4,167                              | 20,000                    | 20,000                                 |
| Capital                             | 3,323                  | -                      | 45,000                             | 40,089                             | 45,000                    | 21,400                                 |
| <b>Total Expense</b>                | <b>7,456,158</b>       | <b>7,615,783</b>       | <b>8,230,203</b>                   | <b>4,063,213</b>                   | <b>8,313,978</b>          | <b>8,422,264</b>                       |
| <b>Net Tax levy</b>                 | <b>7,153,458</b>       | <b>7,355,262</b>       | <b>8,127,540</b>                   | <b>3,983,670</b>                   | <b>7,932,044</b>          | <b>8,330,155</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>69.20</b>           | <b>69.20</b>           | <b>69.20</b>                       |                                    |                           | <b>70.70</b>                           |

| <b>Program Detail:</b>      | <b>2016<br/>FTE</b> | <b>2016<br/>Tax Levy</b> | <b>2017<br/>Revenue</b> | <b>2017<br/>Expense</b> | <b>2017<br/>Tax Levy</b> | <b>2017<br/>FTE</b> |
|-----------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Patrol                      | 53.00               | 6,180,070                | (58,409)                | 6,234,375               | 6,175,966                | 53.50               |
| Detective Bureau            | 16.20               | 1,947,470                | (33,700)                | 2,187,889               | 2,154,189                | 17.20               |
| <b>Total Field Services</b> | <b>69.20</b>        | <b>8,127,540</b>         | <b>(92,109)</b>         | <b>8,422,264</b>        | <b>8,330,155</b>         | <b>70.70</b>        |

**WALWORTH COUNTY  
SHERIFF'S OFFICE  
DEPARTMENTAL SUMMARY**

|                                     | <b>Actual<br/>2014</b> | <b>Actual<br/>2015</b> | <b>Adopted<br/>Budget<br/>2016</b> | <b>6 Month<br/>Actual<br/>2016</b> | <b>Projected<br/>2016</b> | <b>Preliminary<br/>Budget<br/>2017</b> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (382,215)              | (344,844)              | (181,561)                          | (69,657)                           | (503,656)                 | (181,899)                              |
| Interdepartmental revenues          | (781)                  | (10,837)               | (1,400)                            | (110)                              | (1,510)                   | (900)                                  |
| Intergov'tl charges for service     | (333,582)              | (413,660)              | (282,002)                          | (57,094)                           | (277,002)                 | (293,100)                              |
| Fines, forfeitures & penalties      | (30,614)               | (20,517)               | (19,100)                           | (14,850)                           | (20,158)                  | (19,100)                               |
| Public charges for services         | (743,921)              | (742,601)              | (791,351)                          | (356,824)                          | (608,868)                 | (674,090)                              |
| Miscellaneous                       | (363,372)              | (47,347)               | (15,450)                           | (71,401)                           | (71,935)                  | (15,410)                               |
| Other financing sources             | (91,482)               | (80,149)               | (70,927)                           | (2,385)                            | (58,927)                  | (55,000)                               |
| <b>Total Revenue</b>                | <b>(1,945,967)</b>     | <b>(1,659,955)</b>     | <b>(1,361,791)</b>                 | <b>(572,321)</b>                   | <b>(1,542,056)</b>        | <b>(1,239,499)</b>                     |
| <b>Expenses:</b>                    |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 18,307,260             | 18,885,936             | 20,536,225                         | 9,950,965                          | 20,194,923                | 20,547,104                             |
| Purchased services                  | 2,553,917              | 2,456,654              | 3,035,884                          | 1,398,566                          | 3,011,633                 | 2,940,425                              |
| Other operating expenses            | 1,167,427              | 1,246,234              | 1,447,744                          | 570,264                            | 1,391,197                 | 1,523,323                              |
| Interdepartmental expenses          | 356,917                | 294,017                | 376,695                            | 132,578                            | 401,700                   | 359,125                                |
| Capital                             | 807,218                | 888,331                | 517,330                            | 502,375                            | 1,414,975                 | 495,161                                |
| Cost accounting                     | 4,795                  | -                      | -                                  | 3,503                              | 3,503                     | -                                      |
| <b>Total Expense</b>                | <b>23,197,534</b>      | <b>23,771,172</b>      | <b>25,913,878</b>                  | <b>12,558,251</b>                  | <b>26,417,931</b>         | <b>25,865,138</b>                      |
| <b>Net Tax levy</b>                 | <b>21,251,567</b>      | <b>22,111,217</b>      | <b>24,552,087</b>                  | <b>11,985,930</b>                  | <b>24,875,875</b>         | <b>24,625,639</b>                      |
| <b>Full time equivalents (FTEs)</b> | <b>205.10</b>          | <b>207.20</b>          | <b>207.20</b>                      |                                    |                           | <b>208.70</b>                          |



## 2017 Divisional Budget

---

**Department:** Information Technology

**Division:** Information Technology

***Mission Statement:***

Provide cost effective, innovative information management and technological solutions to assist in meeting the goals and objectives of the County through a secure environment for data integrity, facilitating accessibility, availability and delivery of information resources while focusing on cost saving measures in the information technology environment.

***Major Achievements:***

1. Attained a 74% reduction in email by filtering unwanted SPAM.
2. Maintained less than 44 hours (.5%) of unscheduled outages and 175 hours (2%) of scheduled outages.
3. Applied virus and SPAM updates within 24 hours of notification.
4. Upgraded and replaced aging critical network infrastructure, completing phase 1. This improved reliability and provided additional speed for the end user.
5. Completed phase 1, streamlined and consolidated the management of the entire Desktop PC environment, replacing existing tools.
6. Went live with the LURM software project in February 2016.
7. Converted the email system from Lotus Notes to Microsoft Outlook.
8. Installed and configured a redundant wireless controller.
9. Implemented guest wireless.
10. Upgraded the wireless infrastructure in the Government Center and Judicial Center.
11. Implemented technology in the new training center at the Government Center.
12. Implemented an electronic change management system in IT.
13. Upgraded the capacity of our backup system.
14. Migrated Citrix to a VMware server farm with numerous upgrades to software components.
15. Installed and configured a redundant core switch in the data center.

***Goals and Objectives:***

1. Maintain a 74% reduction in email by filtering unwanted SPAM. (FA2 - G3 - O6)
2. Maintain 44 hours (.5%) of unscheduled outages and 175 hours (2%) of scheduled outages. (FA6 - G1 - O4)
3. Apply virus and SPAM updates within 24 hours of notification. (FA2 - G3 - O6)
4. Continue phase 2, upgrading and replacing aging critical network infrastructure that has reached the end of life for support. This also will improve reliability and provide additional speed for the end user. (FA6 - G1 - O4)
5. Continue phase 2, streamlining and consolidating the management of the entire Desktop PC environment. (FA6 - G1 - O3)
6. Move critical systems to the cloud environment to facilitate improved response and reliability in emergency situations. (FA2 - G3 - O6)



## 2017 Divisional Budget (continued)

| <i>Performance Indicators:</i>               | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| Reduction in email by filtering SPAM         | 72%                    | 74%                    | 74%                       | 74%                  |
| Unscheduled/scheduled hardware outages       | .5%/2%                 | .5%/2%                 | .5%/2%                    | .5%/2%               |
| Applied Virus/SPAM updates within 24 hours   | < 24 hours             | < 24 hours             | < 24 hours                | < 24 hours           |
| Total systems moved to the cloud environment | 3                      | 4                      | 7                         | 7                    |

*Performance Indicator Notes:* n/a

***Significant Issues:***

***Revenues:***

- No significant changes.

***Expenditures:***

- No significant changes.

***FTE/Personnel:***

- No significant changes.

**WALWORTH COUNTY  
INFORMATION TECHNOLOGY**

**Division: Information Technology**

**Net tax levy: \$ 2,991,766**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Miscellaneous                       | -                      | (100)                  | -                                  | -                                  | (100)                     | -                                      |
| Total Revenue                       | -                      | (100)                  | -                                  | -                                  | (100)                     | -                                      |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 961,947                | 1,193,114              | 1,270,451                          | 684,347                            | 1,268,413                 | 1,325,052                              |
| Purchased services                  | 809,355                | 835,114                | 1,135,150                          | 577,577                            | 1,138,687                 | 1,163,610                              |
| Other operating expenses            | 95,998                 | 80,404                 | 176,655                            | 42,920                             | 197,519                   | 193,104                                |
| Capital                             | 194,612                | 83,275                 | 382,000                            | 314,235                            | 684,902                   | 310,000                                |
| Total Expense                       | 2,061,912              | 2,191,907              | 2,964,256                          | 1,619,079                          | 3,289,521                 | 2,991,766                              |
| <b>Net Tax levy</b>                 | <b>2,061,912</b>       | <b>2,191,807</b>       | <b>2,964,256</b>                   | <b>1,619,079</b>                   | <b>3,289,421</b>          | <b>2,991,766</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>12.00</b>           | <b>12.25</b>           | <b>12.25</b>                       |                                    |                           | <b>12.25</b>                           |

| <b>Program Detail:</b>                  | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|---|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Administration                          | 1.00                | 267,517                  | -                       | 274,739                 | 274,739                  | 1.00                |
| Network Operations                      | 8.25                | 2,359,994                | -                       | 2,291,942               | 2,291,942                | 8.25                |
| Programming/Development                 | 3.00                | 336,745                  | -                       | 425,085                 | 425,085                  | 3.00                |
| <b>Total Information<br/>Technology</b> | <b>12.25</b>        | <b>2,964,256</b>         | <b>-</b>                | <b>2,991,766</b>        | <b>2,991,766</b>         | <b>12.25</b>        |



## 2017 Divisional Budget

---

**Department:** UW - Extension

**Division:** UW - Extension

### ***Mission Statement:***

UW-Extension educators work with local, state, and federal partners to offer research based educational programs in agriculture; family living; nutrition education; volunteer coordination; 4-H youth development to address the important issues of individuals and communities throughout Walworth County.

### ***Major Achievements:***

1. A workshop to help farmers with the transitional process to the next generation was held, presenting them with strategies for business transition, retirement planning, and estate planning. Over 60% of the attendees followed up with Extension and DATCP professionals to begin the transition process or revise existing plans.
2. In 2015, the Family Living Educator taught 32 food, nutrition, and cooking programs throughout Walworth County at schools, libraries, and civic organizations to a total of over 575 individuals including teen parents, seniors, and low income audiences. Focusing on the importance of food safety, family living education programs prepare consumers to make healthy and wise food choices.
3. The Volunteer Coordinator was on the Farm Technology Days Executive Committee and spent a great deal of time doing outreach projects in the community to increase awareness of the need for volunteer for the 2016 FTD show. There were approximately 1,150 volunteers who gave of their time and talents to the event.
4. In 2015, Wisconsin Nutrition Education Program (WNEP) educators in Walworth County taught 1,816 learners. WNEP major teaching events taught to learners were: Food Resource management 81 (4%), Food Safety Topics 205 (11%), and Nutrition/Dietary Quality Topics 1,521 (84%).
5. The Master Gardener Volunteer program, led by the Horticulture Educator, included 94 active members, including 74 state certified for 2016. They volunteered over 4,500 hours, including 320 hours in youth education, 432 hours in community education, and 3,894 hours in support services throughout the county. These volunteers also dedicated over 1,500 hours to continue their education.
6. 4-H staff conducted a wide range of educational activities for the 1,220 enrolled youth and adults. Cloverbud/Explorer Day Camp was a new event, attracting younger 4-H members to learn about the 4-H program and offered projects. 4-H staff partnered with local schools, the Walworth County 4-H Girls' Science Outreach Team, and Walworth County Home schoolers to reach an additional 534 youth through science outreach efforts.

### ***Goals and Objectives:***

1. On-farm demonstration plots, illustrate different tillage methods and the effects they have on crop growth, development, and yield. (FA1 - G2 - O6), (FA1 - G3 - O2)
2. Develop educational programs to assist farmers develop farm transition plans to ensure sustainability of Walworth County farms. (FA4 - G9 - O1), (FA4 - G9 - O2)
3. Increase the usage of volunteer service/placements in the county. (FA1 - G1 - O1)
4. Reach 10,000 WNEP learners throughout Walworth County. (FA4 - G1 - O1), (FA4 - G3 - O3), (FA4 - G3 - O4), (FA4 - G9 - O1), (FA4 - G9 - O2), (FA4 - G9 - O3)
5. Provide leadership to the Master Gardener Volunteer program and develop to build long term retention. (FA1 - G2 - O6)
6. Inspire change in the community 4-H club leaders and program to provide fun, engaging, and valued programs for members and families. (FA4 - G9 - O3)



## 2017 Divisional Budget (continued)

| <i>Performance Indicators:</i>                     | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| Farm succession plans started or workshop attended | 25                     | 29                     | 60                        | 60                   |
| Participation in parenting programs                | 601                    | 654                    | 500                       | 500                  |
| Participants in health programs                    | 1,020                  | 1,685                  | 850                       | 850                  |
| County volunteer placements                        | 864                    | 875                    | 900                       | 890                  |
| WNEP teaching contacts made                        | 288                    | 2,456                  | 10,000                    | 10,000               |
| Participants in horticulture programs              | 271                    | 300                    | 350                       | 350                  |
| Public horticulture inquires                       | 589                    | 600                    | 700                       | 700                  |
| 4-H Outreach youth participation                   | 2,458                  | 531*                   | 900                       | 900                  |
| 4-H enrollment (youth & adults)                    | 1,167                  | 1,220                  | 1,145                     | 1,145                |

*Performance Indicator Notes:* \*4-H Outreach youth participation changes are due to a shift in programming needs.

### *Significant Issues:*

#### *Revenues:*

- No significant changes.

#### *Expenditures:*

- Reduced purchased services \$62,000 due to reduced staffing in the Agriculture program.

#### *FTE/Personnel:*

- No significant changes.

**WALWORTH COUNTY  
UW-EXTENSION**

**Division: UW-Extension**

**Net tax levy: \$ 526,835**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (1,500)                | (144)                  | (1,200)                            | (1,356)                            | (7,081)                   | (900)                                  |
| Interdepartmental revenues          | (6,006)                | (6,410)                | (6,000)                            | -                                  | (6,000)                   | (6,000)                                |
| Intergov'tl charges for service     | (14,454)               | (9,360)                | (10,150)                           | (3,713)                            | (10,150)                  | (7,150)                                |
| Public charges for services         | (38,763)               | (32,507)               | (26,755)                           | (21,861)                           | (26,622)                  | (24,083)                               |
| Miscellaneous                       | -                      | (2,159)                | (300)                              | (2,858)                            | (2,913)                   | (642)                                  |
| <b>Total Revenue</b>                | <b>(60,723)</b>        | <b>(50,580)</b>        | <b>(44,405)</b>                    | <b>(29,788)</b>                    | <b>(52,766)</b>           | <b>(38,775)</b>                        |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 180,600                | 194,590                | 204,831                            | 105,582                            | 201,047                   | 215,656                                |
| Purchased services                  | 263,802                | 303,610                | 297,815                            | 153,405                            | 300,817                   | 251,196                                |
| Other operating expenses            | 126,461                | 100,818                | 106,303                            | 54,685                             | 115,049                   | 98,628                                 |
| Interdepartmental expenses          | -                      | 73                     | 70                                 | -                                  | 100                       | 130                                    |
| <b>Total Expense</b>                | <b>570,863</b>         | <b>599,091</b>         | <b>609,019</b>                     | <b>313,672</b>                     | <b>617,013</b>            | <b>565,610</b>                         |
| <b>Net Tax levy</b>                 | <b>510,140</b>         | <b>548,511</b>         | <b>564,614</b>                     | <b>283,884</b>                     | <b>564,247</b>            | <b>526,835</b>                         |
| <b>Full time equivalents (FTEs)</b> | <b>3.00</b>            | <b>3.00</b>            | <b>3.00</b>                        |                                    |                           | <b>3.00</b>                            |

| <b>Program Detail:</b>    | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|---------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Administration            | 2.00                | 149,413                  | (8,151)                 | 163,705                 | 155,554                  | 2.00                |
| Agricultural Agent        | -                   | 105,996                  | (4,150)                 | 46,016                  | 41,866                   | -                   |
| Family Living             | -                   | 41,392                   | (11,805)                | 53,138                  | 41,333                   | -                   |
| WI Nutrition Ed Program   | -                   | 1,075                    | -                       | 1,070                   | 1,070                    | -                   |
| Horticulture              | -                   | 68,268                   | (5,690)                 | 85,066                  | 79,376                   | -                   |
| 4H & Youth Development    | -                   | 102,309                  | (8,529)                 | 116,085                 | 107,556                  | -                   |
| Volunteer Program         | 1.00                | 96,161                   | (450)                   | 100,530                 | 100,080                  | 1.00                |
| <b>Total UW-Extension</b> | <b>3.00</b>         | <b>564,614</b>           | <b>(38,775)</b>         | <b>565,610</b>          | <b>526,835</b>           | <b>3.00</b>         |



## 2017 Divisional Budget

**Department:** Public Works

**Division:** Buildings

***Mission Statement:***

Maintain and repair county owned buildings, infrastructure and grounds utilizing timely, efficient and cost-effective practices to provide an operationally efficient, safe and comfortable environment for the general public and county employees.

***Major Achievements:***

1. Completed the Government Center basement remodel, Sheriff's Office indoor shooting range construction, Walworth County Jail flooring projects and the Public Works maintenance facility construction.
2. Developed a comprehensive Grounds Management plan that includes scheduling of activities, manpower, equipment needs, and budget assessment.
3. Completed Judicial Center and Government Center flooring replacement.

***Goals and Objectives:***

1. Review the Grounds Management Plan and provide recommendations to the Public Works Committee and Parks Committee as to how to best to implement the plan. (FA6 - G2 - O1)
2. Update the current project tracking system to accurately monitor projects. (FA6 - G1 - O2)
3. Review current cleaning contract for cost savings opportunities and service improvements. (FA6 - G1 - O4)
4. Create performance indicators, goals for capital projects, preventative maintenance projects and overall use of staff time. (FA6 - G1 - O3)
5. Create adjustable succession plans for hiring, training and retaining quality staff. (FA3 - G4 - O3), (FA3 - G4 - O2), (FA1 - G3 - O4)
6. Create a plan for utilizing the diverse group of staff in the Facilities Department. (FA3 - G2 - O3)

| <b>Performance Indicators:</b>   | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|----------------------------------|------------------------|------------------------|---------------------------|----------------------|
| Electrical consumption (kWh)     | 11,000,000             | 10,800,000             | 10,500,000                | 10,500,000           |
| Natural gas consumption (therms) | 707,353                | 666,316                | 653,000                   | 658,000              |

***Performance Indicator Notes:*** n/a



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- No significant changes.

#### ***Expenditures:***

- Increased janitorial services \$7,900 for new cleaning vendor.
- Increased purchased services for capital maintenance projects \$343,700.
- Increased \$27,750 for landscaping around County monument signs.
- Allocated \$335,000 labor and benefit charges for staff time spent on Buildings and Grounds.

#### ***FTE/Personnel:***

- No significant changes.

**WALWORTH COUNTY  
CENTRAL SERVICES**

**Division: Building & Grounds**

**Net tax levy: \$ 1,679,354**

|                                     | <b>Actual<br/>2014</b> | <b>Actual<br/>2015</b> | <b>Adopted<br/>Budget<br/>2016</b> | <b>6 Month<br/>Actual<br/>2016</b> | <b>Projected<br/>2016</b> | <b>Preliminary<br/>Budget<br/>2017</b> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergov't'l charges for service    | (362)                  | -                      | -                                  | (273)                              | (272)                     | -                                      |
| Public charges for services         | (1,127)                | (1,184)                | (1,000)                            | (461)                              | (1,000)                   | (940)                                  |
| Total Revenue                       | (1,489)                | (1,184)                | (1,000)                            | (734)                              | (1,272)                   | (940)                                  |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | -                      | -                      | -                                  | -                                  | -                         | 335,000                                |
| Purchased services                  | 880,746                | 736,739                | 785,494                            | 408,539                            | 1,044,737                 | 1,109,839                              |
| Other operating expenses            | 91,488                 | 76,901                 | 87,085                             | 36,349                             | 76,615                    | 130,255                                |
| Capital                             | 367,297                | 225,188                | 125,000                            | 40,469                             | 217,000                   | 75,000                                 |
| Cost accounting                     | -                      | 1,601                  | -                                  | 4,819                              | 8,131                     | 30,200                                 |
| Total Expense                       | 1,339,531              | 1,040,429              | 997,579                            | 490,176                            | 1,346,483                 | 1,680,294                              |
| <b>Net Tax levy</b>                 | <b>1,338,042</b>       | <b>1,039,245</b>       | <b>996,579</b>                     | <b>489,442</b>                     | <b>1,345,211</b>          | <b>1,679,354</b>                       |
| <b>Full time equivalents (FTEs)</b> | -                      | -                      | -                                  |                                    |                           | -                                      |

|                                     | <b>2016<br/>FTE</b> | <b>2016<br/>Tax Levy</b> | <b>2017<br/>Revenue</b> | <b>2017<br/>Expense</b> | <b>2017<br/>Tax Levy</b> | <b>2017<br/>FTE</b> |
|-------------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Facility Buildings                  | -                   | 967,079                  | (940)                   | 1,597,194               | 1,596,254                | -                   |
| Grounds                             | -                   | 29,500                   | -                       | 83,100                  | 83,100                   | -                   |
| <b>Total Building &amp; Grounds</b> | -                   | <b>996,579</b>           | <b>(940)</b>            | <b>1,680,294</b>        | <b>1,679,354</b>         | -                   |



## 2017 Divisional Budget

**Department:** Public Works

**Division:** Purchasing

**Mission Statement:**

Promote ethical, efficient and cost-effective public purchasing policies and practices, while serving as county-wide integrators and collaborators for a wide variety of county projects and needs.

**Major Achievements:**

1. Competitively solicited bids for a significant Public Works software package upgrade, while coordinating efforts to support both the IT and Public Works departments.
2. Instituted a reorganization of the purchasing department to a line authority structure.
3. Recruited and hired a buyer and senior buyer to address County purchasing needs.

**Goals and Objectives:**

1. Develop administrative procedures to create a positive and collaborative relationship with all county departments utilizing the services of the Purchasing Department. (FA2 - G1 - O1), (FA7 - G2 - O1), (FA1 - G1 - O1)
2. Create a succession planning and staff training/development program. (FA3 - G2 - O3)
3. Conduct county procurement training for both county department personnel and outside vendors. (FA3 - G2 - O3)
4. Work with the Finance department to streamline property disposal procedures and internal controls. (FA1 - G1 - O1), (FA2 - G3 - O6)

| <b>Performance Indicators:</b>             | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| Qualify for rebates on P-card              | Yes                    | Yes                    | Yes                       | Yes                  |
| P-card rebates                             | \$62,580               | \$76,525               | \$79,659                  | \$67,200             |
| P-card rebate full-time equivalent equate  | .82                    | .59                    | .80                       | .67                  |
| Increase "hits" on electronic solicitation | 600                    | 717                    | 455                       | 600                  |
| Cooperative opportunities                  | 50                     | 50                     | 60                        | 55                   |
| Qualify for office supply rebates          | Yes                    | Yes                    | Yes                       | Yes                  |
| Increase participation in VALUE            | 10                     | 10                     | 10                        | 10                   |
| Reduce sole source procurements            | 38                     | 38                     | 57                        | 44                   |

**Performance Indicator Notes:** n/a



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- No significant changes.

#### ***Expenditures:***

- Increased employee training and travel \$5,000.

#### ***FTE/Personnel:***

- During 2016, 1.0 FTE Senior Buyer was reclassified to a Buyer.
- Reallocation of departmental staff increased .05 FTE.

**WALWORTH COUNTY  
CENTRAL SERVICES**

**Division: Purchasing**

**Net tax levy: \$ 409,426**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Public charges for services         | (301)                  | (204)                  | -                                  | -                                  | -                         | -                                      |
| Total Revenue                       | (301)                  | (204)                  | -                                  | -                                  | -                         | -                                      |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 302,231                | 335,894                | 357,816                            | 141,568                            | 315,107                   | 383,173                                |
| Purchased services                  | 872                    | 498                    | 1,530                              | 100                                | 1,180                     | 1,741                                  |
| Other operating expenses            | 16,356                 | 19,348                 | 16,748                             | 5,063                              | 16,710                    | 24,512                                 |
| Total Expense                       | 319,459                | 355,740                | 376,094                            | 146,731                            | 332,997                   | 409,426                                |
| <b>Net Tax levy</b>                 | <b>319,158</b>         | <b>355,536</b>         | <b>376,094</b>                     | <b>146,731</b>                     | <b>332,997</b>            | <b>409,426</b>                         |
| <b>Full time equivalents (FTEs)</b> | <b>3.50</b>            | <b>3.50</b>            | <b>4.40</b>                        |                                    |                           | <b>4.45</b>                            |

| <b>Program Detail:</b>  | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|-------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Purchasing              | 4.40                | 376,094                  | -                       | 409,426                 | 409,426                  | 4.45                |
| <b>Total Purchasing</b> | <b>4.40</b>         | <b>376,094</b>           | <b>-</b>                | <b>409,426</b>          | <b>409,426</b>           | <b>4.45</b>         |

**WALWORTH COUNTY  
CENTRAL SERVICES  
DEPARTMENTAL SUMMARY**

|                                     | <b>Actual<br/>2014</b> | <b>Actual<br/>2015</b> | <b>Adopted<br/>Budget<br/>2016</b> | <b>6 Month<br/>Actual<br/>2016</b> | <b>Projected<br/>2016</b> | <b>Preliminary<br/>Budget<br/>2017</b> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergovt'l charges for service     | (362)                  | -                      | -                                  | (273)                              | (272)                     | -                                      |
| Public charges for services         | (1,428)                | (1,388)                | (1,000)                            | (461)                              | (1,000)                   | (940)                                  |
| <b>Total Revenue</b>                | (1,790)                | (1,388)                | (1,000)                            | (734)                              | (1,272)                   | (940)                                  |
| Expenses:                           |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 302,231                | 335,894                | 357,816                            | 141,568                            | 315,107                   | 718,173                                |
| Purchased services                  | 881,618                | 737,237                | 787,024                            | 408,639                            | 1,045,917                 | 1,111,580                              |
| Other operating expenses            | 107,844                | 96,249                 | 103,833                            | 41,412                             | 93,325                    | 154,767                                |
| Capital                             | 367,297                | 225,188                | 125,000                            | 40,469                             | 217,000                   | 75,000                                 |
| Cost accounting                     | -                      | 1,601                  | -                                  | 4,819                              | 8,131                     | 30,200                                 |
| <b>Total Expense</b>                | 1,658,990              | 1,396,169              | 1,373,673                          | 636,907                            | 1,679,480                 | 2,089,720                              |
| <b>Net Tax levy</b>                 | <b>1,657,200</b>       | <b>1,394,781</b>       | <b>1,372,673</b>                   | <b>636,173</b>                     | <b>1,678,208</b>          | <b>2,088,780</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>3.50</b>            | <b>3.50</b>            | <b>4.40</b>                        |                                    |                           | <b>4.45</b>                            |



## 2017 Divisional Budget

**Department:** Public Works

**Division:** Parks & Trails

***Mission Statement:***

Preserve county owned natural resources and historical lands for the use, benefit and enjoyment of the citizens and visitors to Walworth County.

***Major Achievements:***

1. Instituted a reorganization plan creating a parks department, allowing for a better understanding of the resources utilized for maintaining county parks.
2. Accomplished improvements within the White River County Park including the first phase of prairie restoration, two bridge installations and construction of an access trail, park shelter, canoe/kayak launch and parking lot paving.
3. Worked with the White River County Park Friends group to facilitate planning and restoration efforts for the White River County Park barn.
4. Completed the expansion of the Price Park small dog exercise area.

***Goals and Objectives:***

1. Establish a maintenance tracking plan to determine the necessary resources for maintaining the county's park system, as well as implementing the approved master plans. (FA5 - G4 - O1), (FA6 - G1 - O2)
2. Create a 10-year CIP plan for the park system. (FA5 - G4 - O1), (FA6 - G1 - O1)
3. Work with community groups to assist with the implementation of individual park plans. (FA5 - G4 - O2)

| <b><i>Performance Indicators:</i></b>                        | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| Park acreage treated for invasive species                    | 23%                    | 30%                    | 30%                       | 30%                  |
| Volunteer / community service hours                          | 800                    | 1,000                  | 1,200                     | 1,200                |
| Hunting / trapping permits issued at White River County Park | 119                    | 38                     | 30                        | 35                   |
| Park acreage maintained                                      | 436                    | 436                    | 436                       | 436                  |
| County supported work days in throughout the park system     | -                      | -                      | 4                         | 6                    |

***Performance Indicator Notes:*** n/a



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- Reduced intergovernmental aids of \$83,750 for completed grant programs.

#### ***Expenditures:***

- Allocated \$49,100 labor and benefit charges for staff time spent on County Parks and Trails.
- Increased purchased services \$15,000 for White River County Park tree removal and creation of tree and shrub buffer.
- Increased repairs/maintenance \$10,000 for Natureland prairie maintenance and bridge & trail repairs.
- Increased repairs/maintenance \$5,000 for Price Park prairie maintenance and \$5,000 for White River Park prairie maintenance.

#### ***FTE/Personnel:***

- No significant changes.

**WALWORTH COUNTY  
PARKS & TRAILS**

**Division: Parks & Trails**

**Net tax levy: \$ 180,861**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | -                      | (43,172)               | (83,750)                           | -                                  | (94,580)                  | -                                      |
| Licenses & permits                  | -                      | -                      | (1,000)                            | -                                  | -                         | -                                      |
| Public charges for services         | (14,443)               | (13,437)               | (14,000)                           | (7,401)                            | (13,250)                  | (14,000)                               |
| Miscellaneous                       | (21,340)               | (39,840)               | (34,731)                           | (16,648)                           | (33,448)                  | (33,348)                               |
| <b>Total Revenue</b>                | <b>(35,783)</b>        | <b>(96,449)</b>        | <b>(133,481)</b>                   | <b>(24,049)</b>                    | <b>(141,278)</b>          | <b>(47,348)</b>                        |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | -                      | -                      | -                                  | -                                  | -                         | 49,100                                 |
| Purchased services                  | 34,954                 | 11,401                 | 12,610                             | 6,458                              | 17,630                    | 63,560                                 |
| Other operating expenses            | 11,983                 | 23,633                 | 89,375                             | 22,873                             | 49,873                    | 88,825                                 |
| Interdepartmental expenses          | 2,247                  | 472                    | 400                                | 245                                | 319                       | 74                                     |
| Capital                             | 47,691                 | 63,598                 | 78,000                             | 25,197                             | 125,805                   | -                                      |
| Cost accounting                     | 128,023                | 76,157                 | 74,340                             | 49,080                             | 102,622                   | 26,650                                 |
| <b>Total Expense</b>                | <b>224,898</b>         | <b>175,261</b>         | <b>254,725</b>                     | <b>103,853</b>                     | <b>296,249</b>            | <b>228,209</b>                         |
| <b>Net Tax levy</b>                 | <b>189,115</b>         | <b>78,812</b>          | <b>121,244</b>                     | <b>79,804</b>                      | <b>154,971</b>            | <b>180,861</b>                         |
| <b>Full time equivalents (FTEs)</b> | <b>-</b>               | <b>-</b>               | <b>-</b>                           |                                    |                           | <b>-</b>                               |

| <b>Program Detail:</b>          | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|---------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Parks & Trails                  | -                   | 121,244                  | (47,348)                | 228,209                 | 180,861                  | -                   |
| <b>Total Parks &amp; Trails</b> | <b>-</b>            | <b>121,244</b>           | <b>(47,348)</b>         | <b>228,209</b>          | <b>180,861</b>           | <b>-</b>            |



## 2017 Divisional Budget

**Department:** Non-Departmental

**Division:** Non-Departmental

***Mission Statement:***

Manage County revenues and expenditures not directly associated with a County department in a cost-effective manner. County funds are invested in accordance with the County's adopted investment policies with the primary objectives of capital preservation, liquidity, and the maximization of return on investment.

***Major Achievements:***

1. Unassigned general fund balance met the minimum guidelines set by County Board policy.
2. Contingency fund closed the year with available budget.
3. Severance fund closed the year with available budget, used to build severance fund balance commitment for future year retirements.
4. Maintained diversified investment portfolio for greater return than benchmark, while maintaining safety and liquidity.
5. Allocated available excess fund balance over minimum reserves to reduce current and future debt payments and reduce interest costs.
6. Implemented an updated Walworth County library plan for 2016-2017 to continue funding quality library services to county residents.
7. Provided additional funding for the building/equipment commitment account to save for future capital purchases.

***Goals and Objectives:***

1. Maintain unassigned general fund balance between 15-20% of general fund revenues plus property tax revenues. (FA2 - G1 - O3)
2. Manage budget revisions to limit impact on use of county wide contingency funds. (FA2 - G1 - O2)
3. Maintain investment holdings diversification and adhere to ordinance/policies. (FA2 - G1 - O1)
4. Build fund balance commitments for future employee retirements anticipated to be higher than the annual severance budget over the next 10 years. (FA2 - G1 - O3), (FA2 - G1 - O5)
5. Allocate fund balance in excess of minimum reserves in a manner that best implements future County strategies and budget goals and/or minimizes negative impacts on the county tax levy. (FA2 - G1 - O6)
6. Transition to the cloud environment for operating all Tyler/Munis modules and Kronos timekeeping system, improving disaster recovery options. (FA2 - G3 - O1), (FA2 - G3 - O6)

| <b>Performance Indicators:</b>   | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| Unassigned general fund balance % of general fund revenues plus property tax | 29.22%                 | 29.69%                 | 25%                       | 20%                  |
| Investment income rate of return over (under) benchmark                      | .35%                   | .31%                   | .30%                      | .30%                 |

**Performance Indicator Notes:** n/a



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- Increased sales tax revenue from \$7.8M to \$8M.
- Increased indirect cost plan allocation related to CDEB, \$110,899.
- Equity use of \$3,443,000 for funding of the following items:
  - HHS Facility, \$1,550,000
  - Election Equipment, \$255,300
  - Build America Bonds 2018 principal, \$510,000
  - Build America Bonds 2019 principal, \$680,000
  - Public Works parking lot, \$250,000
  - Government Center HVAC automation, \$68,850
  - Judicial Center HVAC automation, \$128,850

#### ***Expenditures:***

- Library appropriation decreased \$18,798 from \$1,647,028 to \$1,628,230 (1.14%).

#### ***FTE/Personnel:***

- No staff is assigned to this division.

**WALWORTH COUNTY  
NON-DEPARTMENTAL**

**Division: Non-Departmental**

**Net tax levy: \$ (6,745,814)**

|                                     | <b>Actual<br/>2014</b> | <b>Actual<br/>2015</b> | <b>Adopted<br/>Budget<br/>2016</b> | <b>6 Month<br/>Actual<br/>2016</b> | <b>Projected<br/>2016</b> | <b>Preliminary<br/>Budget<br/>2017</b> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Real & personal property tax        | (8,554,520)            | (8,720,808)            | (7,764,125)                        | (2,684,670)                        | (7,794,690)               | (7,984,150)                            |
| Intergovernmental aids              | (343,980)              | (363,175)              | (300,000)                          | -                                  | (357,157)                 | (300,000)                              |
| Interdepartmental revenues          | (659,472)              | (633,470)              | (666,846)                          | (666,846)                          | (666,846)                 | (777,745)                              |
| Intergov't'l charges for service    | (282,771)              | -                      | -                                  | -                                  | -                         | -                                      |
| Public charges for services         | -                      | 23                     | 100                                | -                                  | 200                       | 100                                    |
| Miscellaneous                       | (1,028,962)            | (858,323)              | (774,140)                          | (820,757)                          | (910,852)                 | (695,000)                              |
| Transfers from other funds          | (2,869,415)            | (3,629,749)            | -                                  | (2,082,321)                        | (2,082,321)               | (30,000)                               |
| Other financing sources             | (4,487)                | (2,844)                | -                                  | -                                  | -                         | -                                      |
| Equity                              | -                      | -                      | (7,000,000)                        | -                                  | -                         | (3,443,000)                            |
| <b>Total Revenue</b>                | <b>(13,743,607)</b>    | <b>(14,208,346)</b>    | <b>(16,505,011)</b>                | <b>(6,254,594)</b>                 | <b>(11,811,666)</b>       | <b>(13,229,795)</b>                    |
| <b>Expense:</b>                     |                        |                        |                                    |                                    |                           |  |
| Purchased services                  | 331,843                | 382,947                | 495,540                            | 324,813                            | 603,989                   | 495,800                                |
| Other operating expenses            | 1,890,499              | 1,785,600              | 1,872,562                          | 1,856,950                          | 1,872,942                 | 1,848,181                              |
| Transfers to other funds            | 1,179,262              | 1,485,824              | 8,025,000                          | 7,002,959                          | 7,890,959                 | 4,140,000                              |
| Capital                             | -                      | -                      | 100,000                            | -                                  | 100,000                   | -                                      |
| <b>Total Expense</b>                | <b>3,401,604</b>       | <b>3,654,371</b>       | <b>10,493,102</b>                  | <b>9,184,722</b>                   | <b>10,467,890</b>         | <b>6,483,981</b>                       |
| <b>Net Tax levy</b>                 | <b>(10,342,003)</b>    | <b>(10,553,975)</b>    | <b>(6,011,909)</b>                 | <b>2,930,128</b>                   | <b>(1,343,776)</b>        | <b>(6,745,814)</b>                     |
| <b>Full time equivalents (FTEs)</b> | <b>-</b>               | <b>-</b>               | <b>-</b>                           |                                    |                           | <b>-</b>                               |

| <b>Program Detail:</b>        | <b>2016<br/>FTE</b> | <b>2016<br/>Tax Levy</b> | <b>2017<br/>Revenue</b> | <b>2017<br/>Expense</b> | <b>2017<br/>Tax Levy</b> | <b>2017<br/>FTE</b> |
|-------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Non-Departmental              | -                   | (7,036,909)              | (13,229,795)            | 5,333,981               | (7,895,814)              | -                   |
| Contingency                   | -                   | 500,000                  | -                       | 625,000                 | 625,000                  | -                   |
| Severance/Performance         | -                   | 525,000                  | -                       | 525,000                 | 525,000                  | -                   |
| <b>Total Non-Departmental</b> | <b>-</b>            | <b>(6,011,909)</b>       | <b>(13,229,795)</b>     | <b>6,483,981</b>        | <b>(6,745,814)</b>       | <b>-</b>            |



## 2017 Divisional Budget

**Department:** Community Initiative

**Division:** Community Initiative

**Mission Statement:**

Provide financial assistance for special community programs, facilities and events which support the Walworth County Board's mission.

**Major Achievements:**

1. Current supported programs include: Walworth County Agricultural Society, Walworth County Visitors Bureau, Walworth County Housing Authority, Association for the Prevention of Family Violence, Volunteer Connection, Safe Ride, and the Walworth County Alliance for Children.
2. Completed the required county financial review of community service organizations for the Walworth County Visitors Bureau.
3. Walworth County Agricultural Society completed a study on the Walworth County Fair and hired new Fair manager.

**Goals and Objectives:**

1. Analyze requests for financial support for community initiatives which support the objectives of the Walworth County Board. (FA1 - G2 - O5)
2. Ensure compliance with audit requirements specified by County ordinance, including completion of all required County audit reviews of community service organizations. (FA2 - G1 - O7)

| <b>Performance Indicators:</b>                                | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|---|------------------------|------------------------|---------------------------|----------------------|
| Percentage of organizations meeting County audit requirements | 100%                   | 100%                   | 100%                      | 100%                 |

**Performance Indicator Notes:** n/a

**Significant Issues:**

**Revenues:**

- Scheduled 2017 repayment by Walworth County Historical Society of \$10,000 for loaned funds. Outstanding loan balance, as of July 1, 2016, is \$60,000.

**Expenditures:**

- No significant changes.

**FTE/Personnel:**

- No staff is assigned to this division.

**WALWORTH COUNTY  
COMMUNITY INITIATIVES**

**Division: Community Initiatives**

**Net tax levy: \$ 294,754**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergov't'l charges for service    | (10,000)               | (10,000)               | (10,000)                           | (10,000)                           | (10,000)                  | (10,000)                               |
| Total Revenue                       | (10,000)               | (10,000)               | (10,000)                           | (10,000)                           | (10,000)                  | (10,000)                               |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Purchased services                  | -                      | -                      | -                                  | -                                  | -                         | 30                                     |
| Other operating expenses            | 234,700                | 311,687                | 294,165                            | 234,885                            | 296,738                   | 304,724                                |
| Total Expense                       | 234,700                | 311,687                | 294,165                            | 234,885                            | 296,738                   | 304,754                                |
| <b>Net Tax levy</b>                 | <b>224,700</b>         | <b>301,687</b>         | <b>284,165</b>                     | <b>224,885</b>                     | <b>286,738</b>            | <b>294,754</b>                         |
| <b>Full time equivalents (FTEs)</b> | -                      | -                      | -                                  |                                    |                           | -                                      |

| <b>Program Detail:</b>                 | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|--|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Community Initiatives                  | -                   | 284,165                  | (10,000)                | 304,754                 | 294,754                  | -                   |
| <b>Total Community<br/>Initiatives</b> | -                   | <b>284,165</b>           | <b>(10,000)</b>         | <b>304,754</b>          | <b>294,754</b>           | -                   |

## **SPECIAL REVENUE FUNDS**

WELFORTH COUNTY

*This page intentionally left blank.*



Est. 1839

W E L F O R T H C O U N T Y



## 2017 Divisional Budget

**Department:** Health & Human Services

**Division:** Administration

***Mission Statement:***

Plan, maintain, and evaluate Health & Human Services (HHS) programming and fiscal functions. In addition, provide business operation support that includes records management, client billing, accounts payable and fiscal/accounting services.

***Major Achievements:***

1. Served 395 families with 888 children through the Holiday Care Program.
2. Successfully implemented department-wide 100% time reporting to comply with new federal grant regulations, improve rate setting methodologies and increase WIMCR and CCS payments.
3. Created multi-year purchase of service contracts to be in compliance with 2014 OMB Circular.
4. Revised the billing and collection policies to further align with updated guidance on DHS 1-Uniform Fee System statute.
5. Completed the restructuring of the department's senior leadership with the hire of a new Deputy Director.

***Goals and Objectives:***

1. Transition insurance claim processing from paper to electronic submission for major insurance providers to help reduce write-offs. (FA2 - G4 - O1)
2. Resolve the inaccurate transmission of data to the State Program Participation System which has resulted in under representation of departmental service provisions. (FA2 - G3 - O1)
3. Implement new representative payee software to improve monitoring and reconciling of representative payee accounts. (FA2 - G3 - O1)
4. Improve the Department's compliance and HIPAA policies and procedures to better meet federal regulations outlined in the Affordable Care Act and HIPAA HITECH rules. (FA3 - G4 - O3)
5. Develop a new building plan to alleviate space and maintenance issues at the Health & Human Services Center. (FA6 - G2 - O2)

| <b>Performance Indicators:</b>                          | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|---|------------------------|------------------------|---------------------------|----------------------|
| Holiday Care families served                            | 409                    | 395                    | 425                       | 435                  |
| Holiday Care children served                            | 905                    | 888                    | 925                       | 940                  |
| Write-offs due to no prior authorization with insurance | 165                    | 54                     | 40                        | 25                   |
| Write-offs due to timeliness                            | 84                     | 370*                   | 75                        | 50                   |

**Performance Indicator Notes:** \*The department revised billing procedures for Public Health billing and cleared old outstanding claims from insurance which increased timely write-offs for 2015.



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- No significant changes.

#### ***Expenditures:***

- No significant changes.

#### ***FTE/Personnel:***

- Increased a Receptionist from .50 to 1.0 FTE and eliminated .17 FTE Receptionist during 2016.
- Reallocation of departmental staff decreased .13 FTEs.

**WALWORTH COUNTY  
HEALTH AND HUMAN SERVICES**

**Division: Administration**

**Net tax levy: \$ 2,789,994**

|                                     | <b>Actual<br/>2014</b> | <b>Actual<br/>2015</b> | <b>Adopted<br/>Budget<br/>2016</b> | <b>6 Month<br/>Actual<br/>2016</b> | <b>Projected<br/>2016</b> | <b>Preliminary<br/>Budget<br/>2017</b> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (581,651)              | (679,060)              | -                                  | -                                  | -                         | -                                      |
| Fines, forfeitures & penalties      | -                      | (996)                  | -                                  | -                                  | -                         | -                                      |
| Public charges for services         | (5,644)                | (6,009)                | (5,200)                            | (2,264)                            | (5,200)                   | (5,200)                                |
| Miscellaneous                       | (57,374)               | (42,010)               | (16,800)                           | (8,209)                            | (39,000)                  | (17,000)                               |
| Transfers from other funds          | -                      | (52,000)               | -                                  | -                                  | -                         | -                                      |
| <b>Total Revenue</b>                | <b>(644,669)</b>       | <b>(780,075)</b>       | <b>(22,000)</b>                    | <b>(10,473)</b>                    | <b>(44,200)</b>           | <b>(22,200)</b>                        |
| <b>Expense:</b>                     |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 1,836,411              | 1,704,254              | 1,950,487                          | 960,266                            | 1,967,499                 | 2,027,770                              |
| Purchased services                  | 481,502                | 502,565                | 486,987                            | 246,369                            | 566,254                   | 489,004                                |
| Other operating expenses            | 268,896                | 280,642                | 277,677                            | 133,636                            | 299,930                   | 286,130                                |
| Interdepartmental expenses          | -                      | 1,175                  | 4,400                              | 2,311                              | 5,900                     | 9,290                                  |
| Transfers to other funds            | 2,967,571              | 3,181,827              | -                                  | 2,073,291                          | 2,073,291                 | -                                      |
| Capital                             | 46,985                 | 146,323                | -                                  | 23,525                             | 24,785                    | -                                      |
| Cost accounting                     | 5,192                  | -                      | -                                  | -                                  | -                         | -                                      |
| <b>Total Expense</b>                | <b>5,606,557</b>       | <b>5,816,786</b>       | <b>2,719,551</b>                   | <b>3,439,398</b>                   | <b>4,937,659</b>          | <b>2,812,194</b>                       |
| <b>Net Tax levy</b>                 | <b>4,961,888</b>       | <b>5,036,711</b>       | <b>2,697,551</b>                   | <b>3,428,925</b>                   | <b>4,893,459</b>          | <b>2,789,994</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>26.99</b>           | <b>27.99</b>           | <b>27.44</b>                       |                                    |                           | <b>27.64</b>                           |

| <b>Program Detail:</b>      | <b>2016<br/>FTE</b> | <b>2016<br/>Tax Levy</b> | <b>2017<br/>Revenue</b> | <b>2017<br/>Expense</b> | <b>2017<br/>Tax Levy</b> | <b>2017<br/>FTE</b> |
|-----------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Administration              | 8.95                | 1,139,485                | (15,700)                | 1,020,916               | 1,005,216                | 6.82                |
| Building Maintenance        | -                   | 308,844                  | -                       | 353,240                 | 353,240                  | -                   |
| Adult Services              | -                   | 2,800                    | -                       | 3,550                   | 3,550                    | -                   |
| Business Office             | 18.49               | 1,246,422                | (6,500)                 | 1,434,488               | 1,427,988                | 20.82               |
| <b>Total Administration</b> | <b>27.44</b>        | <b>2,697,551</b>         | <b>(22,200)</b>         | <b>2,812,194</b>        | <b>2,789,994</b>         | <b>27.64</b>        |



## 2017 Divisional Budget

**Department:** Health & Human Services

**Division:** Resource Support

***Mission Statement:***

Provide financial and medical support to individuals and families through eligibility determination for economic support programs such as FoodShare, Medicaid and Energy Assistance and by obtaining and enforcing child support orders on non-custodial parents.

***Major Achievements:***

1. Provided Medical Assistance benefits totaling \$106,829,225 to an average of 17,275 individuals per month.
2. Contracted with a sub-recipient to provide the Wisconsin Heating and Energy Assistance Program (WHEAP).
3. Provided FoodShare benefits totaling \$13,614,468 to an average of 11,091 individuals per month.
4. Provided Energy Assistance to 2,577 households with payments totaling \$1,005,361.
5. Maintained a Child Support enforcement caseload of 7,524 with 4,493 cases requiring enforcement action to collect \$10,283,638 in child support payments for custodial parents.
6. Transitioned to an electronic Child Support filing system, called e-filing.

***Goals and Objectives:***

1. Implement and analyze Moraine Lakes Consortium operational and efficiency recommendations. (FA1 - G4 - O2)
2. Evaluate the Child Support e-filing procedure and implement remedial measures. (FA1 - G4 - O2)

| <b>Performance Indicators:</b>                | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|---|------------------------|------------------------|---------------------------|----------------------|
| Child Support court order rate                | 89.04%                 | 88.41%                 | 90.00%                    | 90.00%               |
| Child Support paternity establishment rate    | 123.06%                | 118.93%                | 120.00%                   | 120.00%              |
| Child Support collection rate                 | 72.67%                 | 73.15%                 | 73.00%                    | 73.00%               |
| Child Support arrearage cases collection rate | 74.46%                 | 75.74%                 | 74.00%                    | 74.00%               |
| Economic Support case processing              | 96.96%                 | 98.12%                 | 97.00%                    | 96.00%               |
| Economic Support reviewed timeliness          | 98.34%                 | 97.71%                 | 96.00%                    | 96.00%               |
| Economic Support Call Center answer rate      | 86.67%                 | 88.99%                 | 89.00%                    | 89.00%               |

**Performance Indicator Notes:** n/a



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- Increased WHEAP grant revenue \$24,181 for an increase in State funding.
- Increased Child Support Federal Share grant revenue \$26,696.
- Increased Affordable Care Act grant funding \$62,832 for Medicaid Enhanced Funding.

#### ***Expenditures:***

- Decreased Overtime in Economic Support \$55,000.
- Increased Purchased Services in WHEAP \$22,786 due to an increase in the Energy Services Inc. contract.

#### ***FTE/Personnel:***

- Reallocation of departmental staff increased .05 FTEs.

**WALWORTH COUNTY  
HEALTH AND HUMAN SERVICES**

**Division: Resource Support**

**Net tax levy: \$ (315,642)**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (3,179,802)            | (3,139,367)            | (3,334,082)                        | (800,894)                          | (3,393,256)               | (3,511,761)                            |
| Fines, forfeitures & penalties      | (13,477)               | (14,328)               | (17,021)                           | (7,860)                            | (17,021)                  | (17,021)                               |
| Public charges for services         | (16,671)               | (7,209)                | (9,519)                            | (3,037)                            | (9,539)                   | (9,613)                                |
| <b>Total Revenue</b>                | <b>(3,209,950)</b>     | <b>(3,160,904)</b>     | <b>(3,360,622)</b>                 | <b>(811,791)</b>                   | <b>(3,419,816)</b>        | <b>(3,538,395)</b>                     |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 2,681,702              | 2,651,442              | 2,725,596                          | 1,425,444                          | 2,735,681                 | 2,756,538                              |
| Purchased services                  | 113,145                | 151,337                | 202,308                            | 95,966                             | 237,308                   | 224,991                                |
| Other operating expenses            | 71,514                 | 72,346                 | 76,476                             | 22,941                             | 75,502                    | 77,224                                 |
| Interdepartmental expenses          | 133,994                | 143,874                | 160,000                            | 71,251                             | 160,000                   | 164,000                                |
| Capital                             | 9,464                  | -                      | -                                  | -                                  | -                         | -                                      |
| <b>Total Expense</b>                | <b>3,009,819</b>       | <b>3,018,999</b>       | <b>3,164,380</b>                   | <b>1,615,602</b>                   | <b>3,208,491</b>          | <b>3,222,753</b>                       |
| <b>Net Tax levy</b>                 | <b>(200,131)</b>       | <b>(141,905)</b>       | <b>(196,242)</b>                   | <b>803,811</b>                     | <b>(211,325)</b>          | <b>(315,642)</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>38.50</b>           | <b>39.50</b>           | <b>36.55</b>                       |                                    |                           | <b>36.60</b>                           |

| <b>Program Detail:</b>        | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|-------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Economic Support              | 24.55               | 27,874                   | (2,134,411)             | 2,065,192               | (69,219)                 | 24.60               |
| Child Support                 | 12.00               | (224,116)                | (1,367,984)             | 1,121,561               | (246,423)                | 12.00               |
| Children's First              | -                   | -                        | (36,000)                | 36,000                  | -                        | -                   |
| <b>Total Resource Support</b> | <b>36.55</b>        | <b>(196,242)</b>         | <b>(3,538,395)</b>      | <b>3,222,753</b>        | <b>(315,642)</b>         | <b>36.60</b>        |



## 2017 Divisional Budget

---

**Department:** Health & Human Services

**Division:** Behavioral Health

***Mission Statement:***

Provide treatment through a variety of clinical modalities to assist both children and adults in overcoming mental health and substance abuse problems.

***Major Achievements:***

1. As part of the Wisconsin Trauma Project, facilitated two 16-hour trainings for foster, adoptive and birth parents.
2. Provided Trauma-Focused Cognitive Behavioral Therapy to 23 children.
3. Successfully implemented Functional Family Therapy-Child Welfare model.
4. Served 25 Drug Court consumers and had first two program graduates.
5. Participated in NIATx process improvement project and lowered days to first contact from 20 days to 2 days for consumers discharged from psychiatric hospitals.
6. Collaborated with the Sheriff's Office to implement prescription drug abuse prevention efforts. Efforts included purchase of medication drop boxes, informational leaflets, newspaper ads and commercials aired at local cinema.
7. Awarded admission to the Zero Suicide Academy. Developed plan to improve identification of and response to suicidal consumers.
8. Expanded SBIRT municipal court program to include the Delavan Municipal Court.
9. Provided three rounds of the 16-hour Crisis Intervention Partners training to local law enforcement agencies.
10. Partnered with UW-Whitewater Psychology Department to analyze data for "Two is Enough" pilot program. The program proved effective and findings were presented at the annual Mental Health Substance Abuse Conference.

***Goals and Objectives:***

1. Improve ability to individualize treatment for Drug Court participants by offering new evidence-based programs (Seeking Safety, Living in Balance). Expand capacity to serve 35 participants. (FA4 - G4 - O2)
2. Partner with the Sheriff's Office to provide a 40-hour Crisis Intervention Team training for law enforcement. (FA3 - G2 - O3)
3. Implement substance abuse prevention program in the Delavan-Darien School District. (FA4 - G2 - O2)
4. Increase percentage of OWI Court participants enrolled in a health insurance plan from 36% to 75%. (FA4 - G3 - O3)
5. Offer Assessing and Managing Suicide Risk training to all Mental Health Division social workers. (FA4 - G4 - O3)



## 2017 Divisional Budget (continued)

| <i>Performance Indicators:</i>               | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| MH/AODA hospital placements                  | 312                    | 366                    | 330                       | 320                  |
| Protective custody admissions                | 112                    | 124                    | 120                       | 115                  |
| Inpatient days of care for mental health     | 2,250                  | 2,646                  | 2,300                     | 2,200                |
| Hospital deferment in respite placement      | 56                     | 68                     | 75                        | 80                   |
| Consumers with multiple admissions in a year | 39                     | 58                     | 40                        | 40                   |
| Adult protective services referrals          | 283                    | 259                    | 300                       | 300                  |
| Drug Court participants                      | 10                     | 25                     | 30                        | 35                   |
| OWI Court participants                       | 69                     | 59                     | 50                        | 50                   |
| Arrests for OWI 4th                          | 27                     | 18                     | 15                        | 15                   |
| Arrests for OWI 3rd                          | 65                     | 37                     | 35                        | 35                   |

*Performance Indicator Notes:* n/a

### ***Significant Issues:***

#### ***Revenues:***

- Decreased net insurance revenues for Mental Health Outpatient programs \$61,156 due to the reduction of a contracted psychiatrist providing billable services.
- Increased net insurance revenue for AODA programs \$129,227 and decreased OWI assessment revenue \$75,600 due to restructuring of the AODA programs and changes in the billing structure.
- Decreased net insurance revenue for Crisis Intervention programs \$81,980 based on recent and historical trends.
- Decreased grant revenue \$50,000 for Intoxicated Driver Program which ended in 2016.

#### ***Expenditures:***

- Decreased transportation costs \$23,100 Mental Health Outpatient and \$42,978 Crisis Intervention.
- Increase in Mental Health inpatient services \$28,213 due to 25% increase in emergency detentions.
- Increased Crisis Intervention consultants \$22,573 due to a decrease in recommitment and guardianship assessments needed.
- Decreased Crisis Intervention residential services \$148,300 based on decreased placement days.
- Increase in Adult Protective Services guardianship \$7,262 due to increase in APS reports.
- Decreased client services \$142,232 for Inpatient Long Term Services which moved to the Mental Health Division.

#### ***FTE/Personnel:***

- Reclassified 1.0 FTE Behavior Analyst to HS Specialist I effective 2/1/17.
- Transferred 1.0 FTE HS Specialist III from Clerk of Courts.
- Reallocation of departmental staff increased .12 FTEs.

**WALWORTH COUNTY  
HEALTH AND HUMAN SERVICES**

**Division: Behavioral Health**

**Net tax levy: \$ 2,913,574**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (1,374,775)            | (1,259,396)            | (1,258,827)                        | (355,680)                          | (1,230,248)               | (1,175,709)                            |
| Interdepartmental revenues          | (82,291)               | (99,745)               | (140,970)                          | (46,909)                           | (105,220)                 | (99,880)                               |
| Intergov't'l charges for service    | (30,685)               | (35,989)               | (38,350)                           | (9,085)                            | (27,000)                  | (550)                                  |
| Public charges for services         | <u>(1,225,306)</u>     | <u>(1,440,506)</u>     | <u>(1,430,691)</u>                 | <u>(843,534)</u>                   | <u>(1,268,190)</u>        | <u>(1,391,782)</u>                     |
| <b>Total Revenue</b>                | <b>(2,713,057)</b>     | <b>(2,835,636)</b>     | <b>(2,868,838)</b>                 | <b>(1,255,208)</b>                 | <b>(2,630,658)</b>        | <b>(2,667,921)</b>                     |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 2,157,383              | 2,291,750              | 2,185,978                          | 1,093,136                          | 2,185,978                 | 2,319,914                              |
| Purchased services                  | 2,574,150              | 3,444,462              | 3,567,755                          | 1,446,089                          | 3,345,795                 | 3,204,988                              |
| Other operating expenses            | 92,014                 | 75,542                 | 50,635                             | 30,478                             | 66,999                    | 56,593                                 |
| Interdepartmental expenses          | <u>-</u>               | <u>3,130</u>           | <u>-</u>                           | <u>-</u>                           | <u>-</u>                  | <u>-</u>                               |
| <b>Total Expense</b>                | <b>4,823,547</b>       | <b>5,814,884</b>       | <b>5,804,368</b>                   | <b>2,569,703</b>                   | <b>5,598,772</b>          | <b>5,581,495</b>                       |
| <b>Net Tax levy</b>                 | <b>2,110,490</b>       | <b>2,979,248</b>       | <b>2,935,530</b>                   | <b>1,314,495</b>                   | <b>2,968,114</b>          | <b>2,913,574</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>29.33</b>           | <b>27.98</b>           | <b>24.73</b>                       |                                    |                           | <b>25.85</b>                           |

| <b>Program Detail:</b>         | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|--------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Mental Health                  | 8.65                | 1,968,378                | (1,350,443)             | 3,046,976               | 1,696,533                | 5.90                |
| AODA                           | 3.65                | (98,185)                 | (623,980)               | 726,273                 | 102,293                  | 6.90                |
| Crisis Intervention            | 12.43               | 1,065,337                | (693,498)               | 1,808,246               | 1,114,748                | 13.05               |
| <b>Total Behavioral Health</b> | <b>24.73</b>        | <b>2,935,530</b>         | <b>(2,667,921)</b>      | <b>5,581,495</b>        | <b>2,913,574</b>         | <b>25.85</b>        |



## 2017 Divisional Budget

**Department:** Health & Human Services

**Division:** Mental Health Recovery Svcs

***Mission Statement:***

Provide high quality case management, nursing services, medication assistance, residential placements and vocational opportunities to consumers with mental health and/or substance use disorders.

***Major Achievements:***

1. Implemented standardized quality control measures amongst case management programs.
2. Enhanced wellness programming offered to our Community Support Program consumers while minimizing transportation costs.
3. Initiated testing for electronic prescribing of controlled substances.
4. Partnered with AmeriCares to increase the department's access to free psychotropic medications.
5. Developed a joint contract with regional Comprehensive Community Services (CCS) for all shared service providers.
6. Integrated the Women's Wraparound Program (WWP) with CCS in order to maximize revenues and enhance service provision to dually diagnosed consumers.
7. Implemented cross divisional practices to ensure close monitoring of high cost respite, short term and long term mental health residential placements.
8. Collaborated on the Behavioral Health services NIATx project to identify and implement a plan to reduce the number of psychiatric hospital readmissions.

***Goals and Objectives:***

1. Receive on-going grant funding to sustain the WWP for women with drug and alcohol treatment needs. (FA4 - G4 - O2)
2. Implement Community Recovery Services to generate Medicaid revenue for residential, vocational, and peer support services. (FA2 - G4 - O1)
3. Increase utilization of peer support services amongst our case management programs. (FA4 - G4 - O1)
4. Implement an evidence based practice to assist consumers in reducing and/or quitting smoking. (FA4 - G3 - O3)
5. Fully implement the electronic prescribing of controlled substances for all department prescribers. (FA7 - G1 - O5)

| <b><i>Performance Indicators:</i></b> | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|---------------------------------------|------------------------|------------------------|---------------------------|----------------------|
| CCS admissions                        | 52                     | 78                     | 100                       | 110                  |
| CST families served                   | n/a                    | 8                      | 12                        | 18                   |
| CRS admissions                        | n/a                    | n/a                    | n/a                       | 20                   |

***Performance Indicator Notes:*** n/a



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- Decreased Community Support Programs Medicaid \$20,773 based on trends.
- Increased Crisis Case Management Medicaid revenues \$34,131 based on current trends.
- Increased Mental Health Community Services Medicaid revenues \$22,912 and Private Pay revenues \$52,063 based on current and historical trend.
- Increased WWP State Grant funding \$25,000.
- Increased Treatment Alternative & Diversion Medicaid revenue \$160,028 for a new program beginning in 2017 for therapy and CCS services.

#### ***Expenditures:***

- Decreased mileage in Community Support Programs \$28,200 and Comprehensive Community Services \$5,809 due to HHS purchasing more county-owned vehicles.
- Decreased transportation costs of \$12,638 from Crisis Case Management and \$6,500 from Community Support Programs.
- Increased residential costs \$21,070 in Crisis Case Management and \$96,041 in Mental Health Community Services due to an increased number of placements.
- Decreased client services in Comprehensive Community Services \$25,980 and increased client services \$142,232 in Inpatient Long Term Services.

#### ***FTE/Personnel:***

- Created 1.0 FTE HS Specialist I for Community Recovery Services program.
- Created 1.0 FTE HS Specialist I for Treatment Alternative and Diversion program.
- Increased 1.0 FTE for RN Mental Health during 2016.
- Reallocation of departmental staff increased .03 FTEs.

**WALWORTH COUNTY  
HEALTH AND HUMAN SERVICES**

**Division: Mental Health Recovery Services**

**Net tax levy: \$ 1,486,141**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (1,080,648)            | (1,162,352)            | (1,127,388)                        | (242,253)                          | (1,190,566)               | (1,190,566)                            |
| Public charges for services         | (1,075,668)            | (1,196,726)            | (1,792,131)                        | (717,139)                          | (1,684,191)               | (1,952,126)                            |
| Miscellaneous                       | (2,500)                | -                      | -                                  | -                                  | -                         | -                                      |
| <b>Total Revenue</b>                | <b>(2,158,816)</b>     | <b>(2,359,078)</b>     | <b>(2,919,519)</b>                 | <b>(959,392)</b>                   | <b>(2,874,757)</b>        | <b>(3,142,692)</b>                     |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 1,381,325              | 1,646,588              | 2,006,317                          | 1,011,815                          | 2,006,317                 | 2,280,304                              |
| Purchased services                  | 1,425,919              | 1,514,996              | 2,001,022                          | 831,408                            | 1,936,639                 | 2,205,995                              |
| Other operating expenses            | 189,039                | 193,449                | 171,730                            | 68,476                             | 176,965                   | 142,534                                |
| Capital                             | 7,835                  | -                      | -                                  | -                                  | -                         | -                                      |
| <b>Total Expense</b>                | <b>3,004,118</b>       | <b>3,355,033</b>       | <b>4,179,069</b>                   | <b>1,911,699</b>                   | <b>4,119,921</b>          | <b>4,628,833</b>                       |
| <b>Net Tax levy</b>                 | <b>845,302</b>         | <b>995,955</b>         | <b>1,259,550</b>                   | <b>952,307</b>                     | <b>1,245,164</b>          | <b>1,486,141</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>18.00</b>           | <b>20.81</b>           | <b>23.85</b>                       |                                    |                           | <b>26.88</b>                           |

| <b>Program Detail:</b>                           | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|--|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Community Support Program                        | 7.35                | 355,240                  | (574,183)               | 912,920                 | 338,737                  | 7.30                |
| Crisis Case Management                           | 3.34                | 345,699                  | (122,025)               | 433,685                 | 311,660                  | 3.17                |
| Mental Health Nursing Svcs                       | 4.20                | 418,767                  | (10,303)                | 565,781                 | 555,478                  | 5.46                |
| Mental Health Comm Svcs                          | 2.85                | 450,227                  | (1,281,735)             | 1,921,720               | 639,985                  | 3.23                |
| Community Recovery Svcs                          | -                   | -                        | (82,829)                | 82,371                  | (458)                    | 1.00                |
| Comprehensive Comm Svcs                          | 5.86                | (375,678)                | (1,071,617)             | 712,356                 | (359,261)                | 6.72                |
| Community Option Program                         | 0.25                | 65,295                   | -                       | -                       | -                        | -                   |
| <b>Total Mental Health<br/>Recovery Services</b> | <b>23.85</b>        | <b>1,259,550</b>         | <b>(3,142,692)</b>      | <b>4,628,833</b>        | <b>1,486,141</b>         | <b>26.88</b>        |



## 2017 Divisional Budget

---

**Department:** Health & Human Services

**Division:** Children & Family Services

***Mission Statement:***

Children and families of Walworth County live in safe, nurturing communities that provide for their needs, recognize their strengths and support their successes.

***Major Achievements:***

1. The Child Protective Services (CPS) Section decreased the number of children taken into custody and placed with non-relatives by 20%.
2. The CPS On-going Unit achieved four (4) successful adoptions of children through the child welfare system.
3. The CPS On-going Unit completed 97.13% of caseworker contacts with children in out-of-home care, exceeding the state benchmark and receiving recognition from the Department of Children and Families.
4. The CPS Initial Assessment Unit completed timely face-to-face contacts in 94% of Initial Assessments, achieving the state benchmark.
5. The Child Protective Services Initial Assessment Unit completed 95.8% of Initial Assessments by sixty days, exceeding the state benchmark.
6. Juvenile Justice personnel implemented an assessment tool, which will assist staff and parents to identify the level of supervision and treatment a youth will need.
7. Successfully trained all out-of-home care providers in the Prudent Parenting Standard, which focuses on 'normalizing' the experiences of children in out-of-home care.
8. Planned and implemented Trauma Informed Parenting training for 32 parents and 20 licensed foster parents on the effective interventions of Trauma Informed Parenting to assist children who have experienced Adverse Childhood Experiences.
9. Provided a two-part training to over 60 local day care providers about the impact of trauma on infant/toddlers' brain development as part of an ongoing training to day care providers on topics related to young children.
10. Exceeded the state benchmark and the state averages for the Birth to Three FY 2015 ECO Family Outcome Survey on all three outcomes, which include: parents knowing their rights; parental ability to communicate their child's needs; and parents feeling able to help their child develop and learn.
11. Invited to present the Birth to Three Social Emotional Pilot project in October to the International Conference for the Council for Exceptional Children Division for Early Childhood.

***Goals and Objectives:***

1. Reduce the number of children who re-enter the CPS system after reunification. (FA4 - G2 - O2)
2. Improve the strength of initial assessment documentation to promote a substantial increase in favorable rulings during the appeals process. (FA4 - G2 - O2)
3. Implement a Post-Reunification Support Program to promote successful reunification and reduce the re-entry of children into the CPS system. (FA4 - G2 - O2)
4. Develop, plan, train and implement intervention strategies to reduce the frequency and number of days in high-cost, out of home placements for children and youth. (FA4 -G2 - O3)
5. Develop, plan and implement a Family Drug court system in Walworth County. (FA4 - G4 - O2)
6. Increase and improve community-based intervention services for Juvenile Justice Youth, which includes evidence-based education and therapy groups. (FA4 - G2 - O4)
7. Provide community-based interventions to prevent youth correction placements. (FA4 - G2 - O4)



## 2017 Divisional Budget (continued)

8. Provide training to local day care providers on topics related to children ages birth to five years old. (FA4 - G9 - O1)
9. Transition 45 children from Children Long Term Support (CLTS) services for autism to Forward Health behavior health treatment and to regular CLTS services. (FA4 - G1 - O2)
10. Provide services and information to 90 children and families with CLTS services. (FA4 - G1 - O3)
11. Enroll 195 children into the Birth to Three Program. (FA4 - G3 - O3)

| <i>Performance Indicators:</i>                                  | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|---|------------------------|------------------------|---------------------------|----------------------|
| Days of nonrelative foster care placement                       | 13,561                 | 12,793                 | 10,000                    | 12,000               |
| Days relative care placement                                    | 16,771                 | 22,009                 | 23,000                    | 22,000               |
| Days of residential care placements                             | 200                    | 1,784                  | 1,675                     | 1,600                |
| Days of corrections placements                                  | 551                    | 658                    | 0                         | 0                    |
| Number of child abuse/neglect ACCESS calls                      | 1,032                  | 974                    | 1,180                     | 1,300                |
| Number of child abuse/neglect investigations initiated          | 316                    | 382                    | 396                       | 496                  |
| Number of delinquency referrals                                 | 251                    | 191                    | 180                       | 180                  |
| Number of children on delinquency orders                        | 50                     | 66                     | 68                        | 70                   |
| Number of children with active Birth to Three plans (October 1) | 78                     | 98                     | 100                       | 100                  |

*Performance Indicator Notes:* n/a

### ***Significant Issues:***

#### ***Revenues:***

- Increased CLTS grant funding \$478,296 for forty five children with the State Autism transition, \$50,196 for 3 additional children opened from waitlist, \$204,904 additional children, and \$38,000 for increased Administration reimbursement.
- Increased Birth to Three Medicaid \$85,500 and Private Pay \$38,300 based on trends.

#### ***Expenditures:***

- Increased Ongoing Child Welfare client services \$63,112 and residential services \$15,810.
- Decreased Ongoing Child Welfare transportation \$24,000 based on usage.
- Decreased employee mileage \$23,275 due to HHS purchasing additional County owned vehicles.
- Increased CLTS purchased services \$724,285 for increased enrollment of children.
- Increased Child Protective Services temporary help services \$117,248 for two access workers.
- Decreased Community Intervention Program client services \$24,628.
- Increased Juvenile Justice residential services \$174,389.
- Decreased purchased services \$11,400 for annual background and permanency checks.

#### ***FTE/Personnel:***

- Increased a .75 FTE Speech & Language Pathologist to 1.0 FTE.
- Reclassified 1.0 FTE HS Specialist III to HS Supervisor - Child Protective Services during 2016.

**WALWORTH COUNTY  
HEALTH AND HUMAN SERVICES**

**Division: Child & Family Services**

**Net tax levy: \$ 3,297,547**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (3,009,677)            | (2,857,229)            | (2,712,086)                        | (961,436)                          | (3,060,111)               | (3,501,243)                            |
| Public charges for services         | (344,554)              | (383,732)              | (319,750)                          | (139,748)                          | (484,557)                 | (519,240)                              |
| Miscellaneous                       | (200)                  | (20)                   | -                                  | -                                  | -                         | -                                      |
| <b>Total Revenue</b>                | <b>(3,354,431)</b>     | <b>(3,240,981)</b>     | <b>(3,031,836)</b>                 | <b>(1,101,184)</b>                 | <b>(3,544,668)</b>        | <b>(4,020,483)</b>                     |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 2,157,087              | 2,408,204              | 3,071,220                          | 1,400,351                          | 3,071,220                 | 3,075,702                              |
| Purchased services                  | 3,489,611              | 3,472,426              | 3,161,164                          | 1,091,861                          | 3,025,654                 | 4,108,549                              |
| Other operating expenses            | 137,466                | 154,701                | 154,124                            | 68,986                             | 156,640                   | 127,729                                |
| Interdepartmental expenses          | 6,044                  | 6,420                  | 6,020                              | 51                                 | 6,050                     | 6,050                                  |
| <b>Total Expense</b>                | <b>5,790,208</b>       | <b>6,041,751</b>       | <b>6,392,528</b>                   | <b>2,561,249</b>                   | <b>6,259,564</b>          | <b>7,318,030</b>                       |
| <b>Net Tax levy</b>                 | <b>2,435,777</b>       | <b>2,800,770</b>       | <b>3,360,692</b>                   | <b>1,460,065</b>                   | <b>2,714,896</b>          | <b>3,297,547</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>27.05</b>           | <b>26.99</b>           | <b>32.41</b>                       |                                    |                           | <b>32.65</b>                           |

| <b>Program Detail:</b>                       | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|--|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Children's Administration                    | 15.06               | 924,469                  | -                       | 140,004                 | 140,004                  | 1.00                |
| Children's Long Term Svcs                    | 0.38                | 100,069                  | (1,172,148)             | 1,189,127               | 16,979                   | 0.43                |
| Ongoing Child Welfare                        | -                   | 530,476                  | (1,491,445)             | 2,931,858               | 1,440,413                | 10.85               |
| Child Protective Services                    | 6.48                | 585,217                  | -                       | 796,578                 | 796,578                  | 7.00                |
| Birth to Three                               | 7.55                | 614,547                  | (384,873)               | 787,959                 | 403,086                  | 7.22                |
| Family Support                               | 0.09                | 15,434                   | -                       | -                       | -                        | 0.55                |
| Juvenile Justice                             | 2.85                | 590,480                  | (968,017)               | 1,465,004               | 496,987                  | 5.60                |
| Prevention Activities                        | -                   | -                        | (4,000)                 | 7,500                   | 3,500                    | -                   |
| <b>Total Child &amp; Family<br/>Services</b> | <b>32.41</b>        | <b>3,360,692</b>         | <b>(4,020,483)</b>      | <b>7,318,030</b>        | <b>3,297,547</b>         | <b>32.65</b>        |



## 2017 Divisional Budget

**Department:** Health & Human Services

**Division:** Aging & Long Term Care

***Mission Statement:***

Provide support and assistance to older adults, adults with disabilities and youth in transition so they can remain independent in the least restrictive environment.

***Major Achievements:***

1. Collaborated with the Elder Benefit and Medicare Specialist to expand outreach efforts and provided educational information to senior dining center and meals on wheels consumers.
2. Increased referrals from youth in transition consumers through marketing and outreach to Walworth County high schools.
3. Participated as an exhibitor during the three-day Wisconsin Farm Technology Days in Walworth County.
4. Collaborated with the Public Health Division and facilitated two evidence based Stepping On courses and two Healthy Living with Diabetes courses.
5. Implemented client tracking data system to increase quality of data collection for Aging and Disability Resource Center activities for older adults and adults with intellectual or physical disabilities.

***Goals and Objectives:***

1. Increase Aging & Disability Resource Center walk-in referrals through community outreach and marketing to entities where there is not a strong Aging & Disability Resource Center presence. (FA4 - G1 - O1)
2. Following the State revitalization efforts, offer choices in meal options at senior dining center locations. (FA4 - G1 - O3)
3. Trained Aging and Disability Resource Center specialists to administer memory screens to persons with memory concerns. (FA4 - G1 - O3)

| <b><i>Performance Indicators:</i></b>      | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| Reduce meals ordered and not served        | 83                     | 92                     | 85                        | 80                   |
| Increase referrals for youth in transition | n/a                    | 31                     | 25                        | 25                   |
| Increase elder benefit outreach            | n/a                    | n/a                    | 35                        | 40                   |
| Increase walk-ins                          | n/a                    | n/a                    | 120                       | 150                  |
| Administer memory screenings               | n/a                    | n/a                    | 25                        | 25                   |

***Performance Indicator Notes:*** n/a



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- Increased Aging and Disability Resource Center Federal grant funding \$68,000.

#### ***Expenditures:***

- Increased Elderly & Disabled transportation \$24,250 based on historical and recent trends.
- Increased supportive home care services \$14,295 in Alzheimer's Family Caregiver Support Program and \$10,454 in Supportive Home Care Program due to increases in consumer needs.
- Increased Family Caregiver respite services \$4,970 due to an increase in consumer needs.
- Increased Aging and Disability Resource Center program supplies \$6,000 for community outreach efforts.
- Increased Home Delivered Meals food and beverage \$7,080 due to 5% anticipated increase in meal pricing.

#### ***FTE/Personnel:***

- Reallocation of departmental staff increased .05 FTEs.

**WALWORTH COUNTY  
HEALTH AND HUMAN SERVICES**

**Division: Aging and Long Term Care**

**Net tax levy: \$ 366,337**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (2,534,525)            | (2,313,579)            | (2,206,561)                        | (631,065)                          | (2,224,315)               | (2,289,276)                            |
| Interdepartmental revenues          | (4,072)                | -                      | -                                  | -                                  | -                         | -                                      |
| Intergovt'l charges for service     | -                      | (1,550)                | -                                  | -                                  | -                         | -                                      |
| Public charges for services         | (35,075)               | (41,125)               | (28,450)                           | (13,186)                           | (34,950)                  | (32,350)                               |
| Miscellaneous                       | (114,731)              | (80,773)               | (74,050)                           | (38,066)                           | (74,050)                  | (77,050)                               |
| <b>Total Revenue</b>                | <b>(2,688,403)</b>     | <b>(2,437,027)</b>     | <b>(2,309,061)</b>                 | <b>(682,317)</b>                   | <b>(2,333,315)</b>        | <b>(2,398,676)</b>                     |
| <b>Expense:</b>                     |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 1,382,800              | 1,374,016              | 1,425,172                          | 734,224                            | 1,428,716                 | 1,435,433                              |
| Purchased services                  | 1,298,596              | 1,188,237              | 929,214                            | 66,993                             | 961,917                   | 969,355                                |
| Other operating expenses            | 338,337                | 316,078                | 349,060                            | 138,230                            | 349,077                   | 360,175                                |
| Interdepartmental expenses          | 27,741                 | 2,689                  | -                                  | 25                                 | 50                        | 50                                     |
| Capital                             | 21,255                 | -                      | -                                  | -                                  | -                         | -                                      |
| <b>Total Expense</b>                | <b>3,068,729</b>       | <b>2,881,020</b>       | <b>2,703,446</b>                   | <b>939,472</b>                     | <b>2,739,760</b>          | <b>2,765,013</b>                       |
| <b>Net Tax levy</b>                 | <b>380,326</b>         | <b>443,993</b>         | <b>394,385</b>                     | <b>257,155</b>                     | <b>406,445</b>            | <b>366,337</b>                         |
| <b>Full time equivalents (FTEs)</b> | <b>22.97</b>           | <b>17.57</b>           | <b>17.27</b>                       |                                    |                           | <b>17.32</b>                           |

| <b>Program Detail:</b>                    | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|---|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Aging Administration                      | 17.27               | 328,816                  | (2,372,539)             | 2,647,282               | 274,743                  | 17.32               |
| Transportation                            | -                   | 8,100                    | -                       | 32,350                  | 32,350                   | -                   |
| Development Disability                    | -                   | 59,244                   | -                       | 59,244                  | 59,244                   | -                   |
| Adult Protective Services                 | -                   | (1,775)                  | (26,137)                | 26,137                  | -                        | -                   |
| <b>Total Aging and Long<br/>Term Care</b> | <b>17.27</b>        | <b>394,385</b>           | <b>(2,398,676)</b>      | <b>2,765,013</b>        | <b>366,337</b>           | <b>17.32</b>        |



## 2017 Divisional Budget

---

**Department:** Health & Human Services

**Division:** Public Health

***Mission Statement:***

In partnership with the community, we protect and educate our residents and visitors by providing targeted health and environmental programs and outreach initiatives, which enhance the wellbeing of all.

***Major Achievements:***

1. Completed State of Wisconsin Statute 140 review, Required Services of Local Health Departments, and maintained current Health Department Level II rating.
2. Completed a community health assessment and community health improvement plan.
3. Partnered with Behavioral Health to distribute flyers to all Walworth County pharmacies with information on medication drop boxes throughout the county.
4. The Seal-A-Smile program expanded to include 4K, 5K and 6th grade with more than 2,000 students seen in the 2015-2016 school year.
5. Provided 1,472 vaccinations to 1,007 consumers. Of these vaccinations, 62% were given to children 18 years and under. Increased adolescent vaccination countywide. Increased completion rates for the HPV series from 16% to 21% and meningococcal vaccine increased from 57% to 64% for 12-18 year olds receiving the vaccinations.
6. Partnered with Open Arms to provide flu shots to more than 100 consumers.
7. Managed 12 outbreaks including Shigella, GI, Pertussis, Norovirus and Influenza A.
8. Sampled 188 systems for bacteria and nitrate while analyzing 453 public and 229 private water samples. Added arsenic testing and farm water testing for e-coli to our laboratory services.
9. Completed 14 lead investigations and monitored 90 lead poisoned children.
10. Maintained the highest breastfeeding initiation rate in the State in 2016 and increased duration rates.
11. Converted WIC food benefits from checks to Electronic Benefit Transfer.
12. Implemented a monthly baby behaviors/infant feeding class called Understanding Baby for women in their 3rd trimester of pregnancy.
13. Placed first in the WI Academy of Nutrition and Dietetics National Nutrition Month video contest.
14. Participated in farm technology days, providing education to attendees on ground water quality issues.

***Goals and Objectives:***

1. Expand the presence of Walworth County Public Health in the community engaging new partnerships with schools, daycares, churches and businesses. (FA1 - G2 - O6)
2. Increase adult immunization for PPV23 and PCV13 by 8%. (FA4 - G3 - O3)
3. Add lead testing to our water laboratory services. (FA4 - G3 - O3)
4. Determine the viability of a travel immunization clinic. (FA4 - G3 - O3)
5. Enhance reproductive education through programming for parents. (FA4 - G3 - O4)
6. Implement Fit Families in Walworth County. (FA4 - G3 - O1)
7. Coordinate and participate in emergency preparedness community exercises. (FA7 - G2 - O3)
8. Investigate implementing a breastfeeding coalition in Walworth County. (FA4 - G3 - O4)
9. Collaborate with Planned Parenthood and Community Action, Inc to increase services for STI's in Walworth County. (FA - G3 - O3)
10. Expand Walworth County Medical Reserve Corps by recruiting new volunteers, coordinating trainings and exercises. (FA7 - G2 - O3)



## 2017 Divisional Budget (continued)

| <i>Performance Indicators:</i>                           | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| Children who finish primary immunization series by age 2 | 69%                    | 71%                    | 74%                       | 76%                  |
| High risk families served by MCH Program                 | 171                    | 98                     | 60                        | 55                   |
| Environmental health-public water systems                | 188                    | 183                    | 200                       | 200                  |
| Children receiving blood lead screening                  | 1,244                  | 1,238                  | 1,245                     | 1,245                |
| Immunizations given                                      | 1,717                  | 1,624                  | 1,500                     | 1,500                |
| Acute & communicable diseases follow-up                  | 767                    | 616                    | 700                       | 700                  |
| Tuberculosis treatment                                   | 11                     | 3                      | 5                         | 8                    |
| Contracted WIC caseload                                  | 1,462                  | 1,429                  | 1,429                     | 1,415                |
| Seal-A-Smile participants                                | 1,029                  | 2,388                  | 2,200                     | 2,250                |
| Community outreach efforts                               | 125                    | 122                    | 150                       | 150                  |

**Performance Indicator Notes:** State MCH grant focus continues to not look at individual services but to identify systems based programs with an emphasis on community partnerships and collaborations. Immunizations provided by the division continue to decrease as more people have coverage for immunizations from private providers.

### **Significant Issues:**

#### **Revenues:**

- Decreased in Preparedness State grant funding \$22,500.
- Increased in Seal-a-Smile Medicaid \$5,894 due to service expansion.
- Decreased Maternal Child Health Medicaid \$20,380 due to programmatic and billing changes.
- Decreased Ebola Preparedness grant funding \$9,272 due to conclusion of short term funding.
- Increased Fit Families grant funding \$15,300.

#### **Expenditures:**

- Decreased Seal-a-Smile temporary help \$51,915 due to creation of Dental Hygienist position.
- Decreased Environmental Health temporary help services \$7,200.
- Decreased consultants \$5,000.

#### **FTE/Personnel:**

- Eliminated .50 FTE Public Health Specialist position.
- Created .60 FTE Dental Hygienist position.
- Reallocation of departmental staff decreased .12 FTEs.

**WALWORTH COUNTY  
HEALTH AND HUMAN SERVICES**

**Division: Public Health**

**Net tax levy: \$ 689,996**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (602,632)              | (522,875)              | (574,328)                          | (277,245)                          | (576,560)                 | (564,348)                              |
| Interdepartmental revenues          | (2,289)                | (13,434)               | (16,425)                           | (2,141)                            | (10,699)                  | (11,174)                               |
| Intergovt'l charges for service     | (1,668)                | (9,609)                | (8,116)                            | (330)                              | (7,007)                   | (9,318)                                |
| Public charges for services         | <u>(152,445)</u>       | <u>(105,183)</u>       | <u>(147,191)</u>                   | <u>(43,732)</u>                    | <u>(125,471)</u>          | <u>(140,275)</u>                       |
| <b>Total Revenue</b>                | <b>(759,034)</b>       | <b>(651,101)</b>       | <b>(746,060)</b>                   | <b>(323,448)</b>                   | <b>(719,737)</b>          | <b>(725,115)</b>                       |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 1,041,655              | 1,048,902              | 1,201,389                          | 576,293                            | 1,192,489                 | 1,280,961                              |
| Purchased services                  | 109,693                | 122,074                | 82,557                             | 66,707                             | 120,032                   | 23,318                                 |
| Other operating expenses            | 120,498                | 99,678                 | 112,572                            | 50,561                             | 143,690                   | 110,307                                |
| Interdepartmental expenses          | -                      | -                      | -                                  | 146                                | 500                       | 525                                    |
| Capital                             | <u>-</u>               | <u>-</u>               | <u>25,000</u>                      | <u>-</u>                           | <u>25,000</u>             | <u>-</u>                               |
| <b>Total Expense</b>                | <b>1,271,846</b>       | <b>1,270,654</b>       | <b>1,421,518</b>                   | <b>693,707</b>                     | <b>1,481,711</b>          | <b>1,415,111</b>                       |
| <b>Net Tax levy</b>                 | <b>512,812</b>         | <b>619,553</b>         | <b>675,458</b>                     | <b>370,259</b>                     | <b>761,974</b>            | <b>689,996</b>                         |
| <b>Full time equivalents (FTEs)</b> | <b>13.60</b>           | <b>14.10</b>           | <b>15.10</b>                       |                                    |                           | <b>15.08</b>                           |

| <b>Program Detail:</b>       | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Public Health Administration | 9.30                | 598,855                  | (308,601)               | 967,967                 | 659,366                  | 9.72                |
| Women, Infants & Children    | 5.10                | 24,865                   | (375,236)               | 386,510                 | 11,274                   | 5.02                |
| Clinics                      | 0.70                | 51,738                   | (41,278)                | 60,634                  | 19,356                   | 0.34                |
| <b>Total Public Health</b>   | <b>15.10</b>        | <b>675,458</b>           | <b>(725,115)</b>        | <b>1,415,111</b>        | <b>689,996</b>           | <b>15.08</b>        |

**WALWORTH COUNTY  
HEALTH AND HUMAN SERVICES  
DEPARTMENTAL SUMMARY**

|                                     | <b>Actual<br/>2014</b> | <b>Actual<br/>2015</b> | <b>Adopted<br/>Budget<br/>2016</b> | <b>6 Month<br/>Actual<br/>2016</b> | <b>Projected<br/>2016</b> | <b>Preliminary<br/>Budget<br/>2017</b> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (12,363,710)           | 11,933,858)            | (11,213,272)                       | (3,268,573)                        | (11,675,056)              | (12,232,903)                           |
| Interdepartmental revenues          | (88,652)               | (113,179)              | (157,395)                          | (49,050)                           | (115,919)                 | (111,054)                              |
| Intergov't'l charges for service    | (32,353)               | (47,148)               | (46,466)                           | (9,415)                            | (34,007)                  | (9,868)                                |
| Fines, forfeitures & penalties      | (13,477)               | (15,324)               | (17,021)                           | (7,860)                            | (17,021)                  | (17,021)                               |
| Public charges for services         | (2,855,363)            | (3,180,490)            | (3,732,932)                        | (1,762,640)                        | (3,612,098)               | (4,050,586)                            |
| Miscellaneous                       | (174,805)              | (122,803)              | (90,850)                           | (46,275)                           | (113,050)                 | (94,050)                               |
| Transfers from other funds          | -                      | (52,000)               | -                                  | -                                  | -                         | -                                      |
| <b>Total Revenue</b>                | <b>(15,528,360)</b>    | <b>(15,464,802)</b>    | <b>(15,257,936)</b>                | <b>(5,143,813)</b>                 | <b>(15,567,151)</b>       | <b>(16,515,482)</b>                    |
| <b>Expenses:</b>                    |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 12,638,363             | 13,125,156             | 14,566,159                         | 7,201,529                          | 14,587,900                | 15,176,622                             |
| Purchased services                  | 9,492,616              | 10,396,097             | 10,431,007                         | 3,845,393                          | 10,193,599                | 11,226,200                             |
| Other operating expenses            | 1,217,764              | 1,192,436              | 1,192,274                          | 513,308                            | 1,268,803                 | 1,160,692                              |
| Interdepartmental expenses          | 167,779                | 157,288                | 170,420                            | 73,784                             | 172,500                   | 179,915                                |
| Transfers to other funds            | 2,967,571              | 3,181,827              | -                                  | 2,073,291                          | 2,073,291                 | -                                      |
| Capital                             | 85,539                 | 146,323                | 25,000                             | 23,525                             | 49,785                    | -                                      |
| Cost accounting                     | 5,192                  | -                      | -                                  | -                                  | -                         | -                                      |
| <b>Total Expense</b>                | <b>26,574,824</b>      | <b>28,199,127</b>      | <b>26,384,860</b>                  | <b>13,730,830</b>                  | <b>28,345,878</b>         | <b>27,743,429</b>                      |
| <b>Net Tax levy</b>                 | <b>11,046,464</b>      | <b>12,734,325</b>      | <b>11,126,924</b>                  | <b>8,587,017</b>                   | <b>12,778,727</b>         | <b>11,227,947</b>                      |
| <b>Full time equivalents (FTEs)</b> | <b>176.44</b>          | <b>174.94</b>          | <b>177.35</b>                      |                                    |                           | <b>182.02</b>                          |



## 2017 Divisional Budget

---

**Department:** Children with Disabilities Education      **Division:** Administration

### ***Mission Statement:***

Plan, maintain, and evaluate the Children with Disabilities Education Board (CDEB) programming and fiscal functions. This division provides the operational/business management and support including tuition agreements, donations, purchased services, consultants, employee training and travel, student records management, and fiscal/accounting responsibilities.

### ***Major Achievements:***

1. CDEB secured \$89,582 in donations to support Lakeland School and the educational needs of the students who attend. Dollars were used to acquire musical drumming instruments, sensory items, technology devices for communication, and incentive programs for promoting positive behaviors. In addition, dollars supported community and sporting events that required transportation. Two former Lakeland School staff passed away during the 2015-16 school year and memorial dollars were forwarded to the school. With student, staff and DPW assistance, a "memory" garden with a small fountain and bench are being created in the courtyard with those donated dollars.
2. Tuition requests were accepted from Beloit Turner, Fort Atkinson, Mukwonago, Parkview and Waterford School Districts during the 2015-16 school year. Under a modified tuition agreement, Whitewater School District had five students who attended Lakeland School whose home address is not in Walworth County.
3. The final year of the Transfer of Service (TOS) with school districts has been completed. Approximately \$831,541 is projected to complete the TOS obligation. The CDEB will pay 26.49% of that total to the appropriate districts for the services that have transferred in the final year. Two of those payments will occur in the Fall of 2016. The final two payments will occur in the first half of 2017.
4. Amended County Ordinance, Chapter Nine (9) Special Needs Education, Article II, Scope of Services, to reflect the end of services provided in the 15 school districts by Walworth County CDEB.
5. Expanded the process for the consideration of tuition requests to include an annual space availability review that looks beyond total enrollment and considers class sizes, related service needs, and department programming requirements. Ensure space availability for Walworth County School Districts who may have transfers that occur throughout the school year prior to approving tuition requests.
6. A long-range facility plan/study is underway to consider a facility assessment and to guide long range facility planning for Lakeland School related to capacity, utilization and educational adequacy.
7. Developed an organizational structure (electronic) for members of the administration team and the business office staff to centralize files for common documents, procedures, coverage of job duties and for cross training purposes.
8. Job descriptions and organizational chart updated to reflect current practices/expectations at Lakeland School.
9. Aquatic/pool project completed to replace the two wheelchair lifts and repair the pool walls/tile surrounding the lifts. Project was completed in the summer of 2016.
10. Carpet replaced in offices in the administration area and front lobby.

### ***Goals and Objectives:***

1. Develop a plan to ensure the long-term safety, accessibility, usability and value of the Lakeland School facilities and infrastructure within budget limitations and in collaboration with the County



## 2017 Divisional Budget (continued)

Board of Supervisors based on the recommendations from the 2016 facility study by Eppstein Uhen Architects. (FA6 - G1 - O4)

2. With the addition of the new Special Education Data Coordinator, research and implement a standardized use of an academic improvement measurement system for math and reading to evaluate progress towards IEP goals and compliance with Results Driven Accountability (RDA) achievement goals. (FA4 - G7 - O1)
3. With the strong majority of this administrative team, (5 out of 6), within retirement age range of one to five years, it is critical to set up a cross-functional team for succession planning purposes. Using the organizational structure developed in 2016, expand upon the files created and start the process of cross-training experiences for each team member by "job shadowing" a minimum of 2 essential duties for each position. (FA3 - G4 - O2)
4. Organize and conduct parent workshops to build knowledge and skills necessary to support academic and behavioral achievement at home and in the community by engaging parents and teachers as partners in education. (FA4 - G9 - O1)
5. Coordinate and/or plan a menu of staff development activities and collaboration opportunities during the school year for teachers and staff to deepen their skills and techniques related to dealing with behaviorally challenged students in order to minimize workers compensation claims, as well as decreasing the need for physical interventions with the student. (FA3 - G3 - O4)

| <i>Performance Indicators:</i>  | <b>2014<br/>Actual</b>                         | <b>2015<br/>Actual</b>                          | <b>2016<br/>Projected</b>       | <b>2017<br/>Goal</b>       |
|---|--|---|---------------------------------|----------------------------|
| Donations   | \$87,184*                                      | \$89,582  | \$85,000                        | \$85,000                   |
| Tuition requests  | \$374,999/11<br>students                       | \$453,022/10<br>students                        | \$354,570/8<br>students         | \$350,000/8<br>students    |
| Student/staff incident reports  | 514 reports/99<br>students                     | 467 reports/102<br>students                     | 350 reports/75<br>students      | 350 reports/75<br>students |
| Medical workers compensation claims/indemnity (lost time)               | 7 claims/1<br>indemnity                        | 7 claims/0<br>indemnity                         | 5 claims/0<br>indemnity         | 5 claims/0<br>indemnity    |
| Districts managing IDEA entitlements/budgets                            | Complete - Year<br>9 of transfer of<br>service | Complete - Year<br>10 of transfer of<br>service | Transfer of<br>service complete | Goal completed             |
| Students with 10 or more seclusion and/or restraint reports             | 8 students                                     | 5 students                                      | 5 students                      | 5 students                 |
| Total number of unique students with seclusion and/or restraint reports | 29 students                                    | 21 students                                     | 18 students                     | 18 students                |
| Total number of seclusion and/or restraint reports                      | 267 reports                                    | 189 reports                                     | 120 reports                     | 120 reports                |

**Performance Indicator Notes:** All performance indicators reflect the academic school year (July 1 through June 30 of the following year). \*Summary calculation includes dollars donated, money raised through fundraising events and actual items donated. Prior to 2014-15, dollars were calculated solely on cash received as a donation.



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- New Open Enrollment laws may have an effect on the number of tuition requests. DPI has applied a cap of \$12,000 to cover costs for any student with special education needs who open enrolls to a non-resident district. Non-resident district may not be interested in owning any additional costs that may be tied to a tuition agreement.
- The 2016-2017 school year will be the first year no services are provided by the CDEB in the school districts, thus resulting in a significant reduction in the Federal IDEA dollar allocation.
- Equity use of \$5,545,000 to call the outstanding debt related to the 2007 borrowing.

#### ***Expenditures:***

- Increased transfers \$6,731,806 for debt service payments and the call of 2007 bonds from committed fund balance account.

#### ***FTE/Personnel:***

- New position created during 2016, Special Education Data Coordinator 1.0 FTE, to manage state and federal requirements in Special Education reporting.
- Increased .50 FTE for Deputy Sheriff services provided to the school.

**WALWORTH COUNTY  
CHILDREN WITH DISABILITIES EDUCATION BOARD**

**Division: Administration**

**Net tax levy: \$ 1,017,396**

|                                     | <b>Actual<br/>2014</b> | <b>Actual<br/>2015</b> | <b>Adopted<br/>Budget<br/>2016</b> | <b>6 Month<br/>Actual<br/>2016</b> | <b>Projected<br/>2016</b> | <b>Preliminary<br/>Budget<br/>2017</b> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (2,088,553)            | (1,957,264)            | (1,910,371)                        | (1,946,330)                        | (2,082,046)               | (1,985,845)                            |
| Intergov't'l charges for service    | (982,016)              | (813,806)              | (1,282,239)                        | (218,808)                          | (893,925)                 | (1,310,503)                            |
| Public charges for services         | (7,962)                | (7,363)                | (7,250)                            | (597)                              | (7,250)                   | (6,645)                                |
| Miscellaneous                       | (413,935)              | (33,644)               | (22,625)                           | (30,344)                           | (51,710)                  | (30,880)                               |
| Transfers from other funds          | -                      | (360)                  | -                                  | (59)                               | -                         | -                                      |
| Equity                              | -                      | -                      | -                                  | -                                  | -                         | (5,545,000)                            |
| <b>Total Revenue</b>                | <b>(3,492,466)</b>     | <b>(2,812,437)</b>     | <b>(3,222,485)</b>                 | <b>(2,196,138)</b>                 | <b>(3,034,931)</b>        | <b>(8,878,873)</b>                     |
| <b>Expense:</b>                     |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 709,916                | 836,164                | 1,113,902                          | 521,329                            | 1,122,539                 | 1,230,768                              |
| Purchased services                  | 388,553                | 397,341                | 525,065                            | 191,865                            | 553,765                   | 643,861                                |
| Other operating expenses            | 344,190                | 187,232                | 491,122                            | 83,493                             | 311,628                   | 290,486                                |
| Interdepartmental expenses          | 837,100                | 810,646                | 830,770                            | 824,994                            | 828,770                   | 963,348                                |
| Transfers to other funds            | 1,292,064              | 1,295,276              | 1,298,464                          | 1,298,464                          | 1,298,464                 | 6,731,806                              |
| Capital                             | 202,003                | 35,188                 | -                                  | -                                  | 50,395                    | 36,000                                 |
| <b>Total Expense</b>                | <b>3,773,826</b>       | <b>3,561,847</b>       | <b>4,259,323</b>                   | <b>2,920,145</b>                   | <b>4,165,561</b>          | <b>9,896,269</b>                       |
| <b>Net Tax levy</b>                 | <b>281,360</b>         | <b>749,410</b>         | <b>1,036,838</b>                   | <b>724,007</b>                     | <b>1,130,630</b>          | <b>1,017,396</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>7.22</b>            | <b>8.15</b>            | <b>10.15</b>                       |                                    |                           | <b>11.65</b>                           |

| <b>Program Detail:</b>      | <b>2016<br/>FTE</b> | <b>2016<br/>Tax Levy</b> | <b>2017<br/>Revenue</b> | <b>2017<br/>Expense</b> | <b>2017<br/>Tax Levy</b> | <b>2017<br/>FTE</b> |
|-----------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Administration              | 10.15               | 560,453                  | (8,878,873)             | 9,279,973               | 401,100                  | 11.65               |
| Building Maintenance        | -                   | 476,385                  | -                       | 616,296                 | 616,296                  | -                   |
| <b>Total Administration</b> | <b>10.15</b>        | <b>1,036,838</b>         | <b>(8,878,873)</b>      | <b>9,896,269</b>        | <b>1,017,396</b>         | <b>11.65</b>        |



## 2017 Divisional Budget

---

**Department:** Children with Disabilities Education      **Division:** Educational Programs

### ***Mission Statement:***

Provide appropriate and necessary services to students who have special education needs with the end goal being to achieve the greatest level of independence possible, in the least restrictive environment relating to their educational/life skill needs.

### ***Major Achievements:***

1. Provided Lakeland School staff after school book club options, "What Great Teachers Do Differently", "50 Ways to Improve Student Behavior", "Staying Alive, How to Act Fast and Survive Deadly Encounters" and "The Gift of Fear" for staff development and improvement.
2. Used morning and after school staff meetings to share and review evidence-based practices for students with sensory processing difficulties. Staff mentor teams took charge and provided a majority of the training to their peers.
3. In the final year of Transfer of Service (2015-16), Lake Geneva expanded their Early Childhood program at the district level and will provide that placement option for their students and families for the 2016-17 school year and beyond. Eleven students from Lake Geneva returned to the district early childhood program. All districts now have a local placement option for their early childhood students.
4. Used mentor program (peer training) for professional development opportunities that were designed for classroom aides, substitutes and volunteer staff that focused on positive behavioral supports, workplace safety and evidence-based strategies for students with autism.
5. Professional development on curriculum, instruction, assessment, compliance and behavioral support plans were provided to all instructional staff.
6. Revised/revamped the LSYou program to reflect the level of needs that the new participants possess and used summer school work days to develop a curriculum map that responds to those needs for instructional planning for the 2016-17 school year.

### ***Goals and Objectives:***

1. Each class/department to develop a web page on the Lakeland School home page providing general information about their department, the staff who make up that department, and ongoing information that describes activities that are happening in their instruction routines. (FA1 - G2 - O1)
2. Every student will have a "Unique Care Profile" created by the homeroom teacher at the start of the year, updated at semester, and made current at the end of the school year that summarizes his/her present levels of functioning, needs, goals, and specialized supports if applicable. This profile will be stored in the student's file, will be available in the shared electronic file and will also be an addition to the emergency response file. Parents will receive a copy at the end of each school year that can be used as a tool for accessing community resources. (FA4 - G1 - O1)
3. DPI has revised many of the IEP forms Lakeland School staff completes on each student to align with the new accountability system, "Reading Drives Achievement: Success Through Literacy". The intent is to focus on improving student outcomes, with a particular emphasis on reading. Staff will receive ongoing training and guidance on procedural compliance to complete these forms. (FA3 - G4 - O3)
4. Develop a compliance rubric and protocol to ensure newly completed IEP's contain documented information about the student's current reading achievement and includes one or more annual goals designed to enable the student to be involved in age appropriate reading activities/instruction and demonstrate progression toward reading literacy. (FA4 - G7 - O1)



## 2017 Divisional Budget (continued)

5. Provide collaboration opportunities between the related services staff (OT, PT, S/L), the special area teachers and the classroom teachers to coordinate support and co-teaching instruction in the departments to which the staff are assigned. (FA3 - G1 - O2)
6. Provide in-service and trainings in the administration and interpretation of academic and behavioral assessments so that staff can systematically gather, analyze, and use relevant data to measure student progress and needs, guide instructional content and delivery methods, and provide timely feedback to students, parents and stakeholders. (FA4 - G7 - O1)
7. Create a Pay for Performance Merit pool for those educators who are at the end of the salary schedule for a one time stipend recognizing above average and high level performance. (FA3 - G2 - O2)

| <i>Performance Indicators:</i>  | <b>2014<br/>Actual</b>   | <b>2015<br/>Actual</b>   | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b>     |
|---|--------------------------|--------------------------|---------------------------|--------------------------|
| High Cost Initiative  | \$168,295/28<br>students | \$142,620/24<br>students | \$125,000/20<br>students  | \$112,500/18<br>students |
| District FTEs remaining   | 8 FTE                    | 4 FTE                    | TOS complete              | Not applicable           |
| Federal IDEA allocation   | \$548,340                | \$401,330                | \$418,427                 | \$435,164                |
| Transfer of Service payments to districts                                 | \$126,572                | \$202,015                | \$249,718                 | \$111,386                |
| Early Childhood students returning to home district following school year | 37.5% (9/24<br>students) | 55% (16/29<br>students)* | 15%                       | 15%                      |
| Summer school attendees   | 70 students              | 75 students              | 80 students               | 75 students              |
| Life Skills You participants  | 35 students              | 24 students              | 38 students               | 42 students              |

**Performance Indicator Notes:** All performance indicators reflect the academic school year (July 1 through June 30 of the following year). \*Lake Geneva expanded their district level Early Childhood option to full time and had eleven students return to their district.

### **Significant Issues:**

#### **Revenues:**

- The 2016-17 school year will represent the first year we are not conducting "special education" business in any of the fifteen school districts. Therefore, the Federal Flow Through dollar allocation will represent the students who are solely served at Lakeland School, and it will now be a "leveled off" number and more predictable in budget planning.

#### **Expenditures:**

- No significant changes.

#### **FTE/Personnel:**

- No significant changes.

**WALWORTH COUNTY  
CHILDREN WITH DISABILITIES EDUCATION BOARD**

**Division: Educational Programs**

**Net tax levy: \$ 5,029,625**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (1,930,343)            | (1,849,578)            | (1,682,853)                        | (809,804)                          | (1,707,473)               | (1,615,803)                            |
| Public charges for services         | (6,136)                | (5,345)                | (5,260)                            | (2,456)                            | (5,480)                   | (5,400)                                |
| Miscellaneous                       | (90,726)               | (78,983)               | (72,430)                           | (78,665)                           | (87,305)                  | (77,710)                               |
| <b>Total Revenue</b>                | <b>(2,027,205)</b>     | <b>(1,933,906)</b>     | <b>(1,760,543)</b>                 | <b>(890,925)</b>                   | <b>(1,800,258)</b>        | <b>(1,698,913)</b>                     |
| <b>Expense:</b>                     |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 6,480,768              | 6,030,130              | 6,071,230                          | 3,273,017                          | 5,811,161                 | 6,115,333                              |
| Purchased services                  | 51,900                 | 78,486                 | 92,050                             | 18,870                             | 75,345                    | 100,760                                |
| Other operating expenses            | 251,434                | 293,763                | 715,630                            | 183,056                            | 644,842                   | 509,665                                |
| Interdepartmental expenses          | 1,068                  | 1,460                  | 1,200                              | 483                                | 1,200                     | 2,780                                  |
| Capital                             | -                      | -                      | 12,000                             | -                                  | 12,000                    | -                                      |
| <b>Total Expense</b>                | <b>6,785,170</b>       | <b>6,403,839</b>       | <b>6,892,110</b>                   | <b>3,475,426</b>                   | <b>6,544,548</b>          | <b>6,728,538</b>                       |
| <b>Net Tax levy</b>                 | <b>4,757,965</b>       | <b>4,469,933</b>       | <b>5,131,567</b>                   | <b>2,584,501</b>                   | <b>4,744,290</b>          | <b>5,029,625</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>91.00</b>           | <b>89.50</b>           | <b>83.00</b>                       |                                    |                           | <b>83.00</b>                           |

| <b>Program Detail:</b>            | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|-----------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Educational Programs              | 2.00                | 35,000                   | -                       | 27,500                  | 27,500                   | 2.00                |
| Early Childhood                   | -                   | 240,054                  | -                       | 231,876                 | 231,876                  | -                   |
| Summer School                     | -                   | 79,397                   | (2,240)                 | 94,713                  | 92,473                   | -                   |
| Cognitive Disabilities            | 72.00               | 4,965,425                | -                       | 5,255,810               | 5,255,810                | 72.00               |
| Visually Impaired                 | 1.00                | 100,771                  | -                       | 98,952                  | 98,952                   | 1.00                |
| Hearing Impaired                  | 4.00                | 360,573                  | -                       | 305,089                 | 305,089                  | 4.00                |
| Speech/Language                   | 4.00                | 431,378                  | -                       | 437,403                 | 437,403                  | 4.00                |
| Life Skills You                   | -                   | 23,000                   | -                       | 18,000                  | 18,000                   | -                   |
| Other Special Curriculum          | -                   | (1,666,353)              | (1,615,803)             | 22,080                  | (1,593,723)              | -                   |
| School Library                    | -                   | 26,500                   | -                       | 26,625                  | 26,625                   | -                   |
| Cross Categorical                 | -                   | 535,822                  | -                       | 129,620                 | 129,620                  | -                   |
| School Donations                  | -                   | -                        | (80,870)                | 80,870                  | -                        | -                   |
| <b>Total Educational Programs</b> | <b>83.00</b>        | <b>5,131,567</b>         | <b>(1,698,913)</b>      | <b>6,728,538</b>        | <b>5,029,625</b>         | <b>83.00</b>        |



## 2017 Divisional Budget

---

**Department:** Children with Disabilities Education      **Division:** Support Services

***Mission Statement:***

Provide appropriate case management of services supporting each student's Individual Education Plan (IEP) in special education including occupational therapy, physical therapy, health and nursing, school psychology, food services and extended school year services.

***Major Achievements:***

1. Moved to a "co-teaching/co-treating" model with all related service staff. Staff person is assigned to a particular department and loops with that department each year to gain familiarity with students, staff and curriculum. The individual then embeds their expertise into the daily instruction, giving the student the opportunity to practice their skills in the natural setting.
2. Utilized the Skyward software, the student health module, to electronically manage the health information for Lakeland School students.
3. As a part of Lakeland School's continued efforts to comply with the Department of Public Instruction (DPI), we modified the way lunch account balances are reported and the way families submit all lunch money payments to respect confidentiality of the individuals. All payments are received in a sealed envelope and are placed in the drop-box in the school's foyer. Payments can also be mailed directly to the school.
4. New Director of Pupil Services/School Psychologist partnered with Health and Human Services staff working with students and families in crisis to bridge communication and collaborative services providing cohesive and consistent efforts. This has had a tremendous effect on opening the lines of communication between departments.

***Goals and Objectives:***

1. Aligning with the national plan, "Healthy People 2020" and "Healthiest Wisconsin 2020", to provide vision and hearing screening for all students consistent with all public school practice in the early learning years. (FA4 - G3 - O3)
2. Develop Crisis Team/Vocera protocol for determining the process regarding when to use the device during the school day. (FA3 - G3 - O4)
3. Offer professional development opportunities to the related service and support staff to increase their knowledge and skill in using small group instruction, team teaching strategies, and universal design for the student learners. (FA4 - G7 - O1)
4. Track and report to the local districts "chronically absent" and "out-of-school suspensions" data using the Skyward software. (FA4 - G7 - O3)
5. Partner with staff and students from local universities who are involved with the graduate programs in the Psychology, Special Education or other related fields. Enlist their expertise and knowledge by conducting a capstone project related to behavior analytic services with students demonstrating difficult and dangerous behaviors in the school setting. (FA2 - G3 - O1)



## 2017 Divisional Budget (continued)

| <i>Performance Indicators:</i>                                 | <b>2014<br/>Actual</b>            | <b>2015<br/>Actual</b>                      | <b>2016<br/>Projected</b>   | <b>2017<br/>Goal</b>   |
|--|-----------------------------------|---|---|--|
| Medicaid revenues  | \$340,325                         | \$230,385                                   | \$258,000   | \$204,000  |
| Food service costs   | \$116,133                         | \$117,405                                   | \$128,000   | \$131,760  |
| CESA contract  | \$86,797                          | \$35,040                                    | \$1,560   | \$1,600  |
| Vocera devices   | 100 staff are<br>licensed/enabled | 125 staff are<br>licensed/enabled           | Entire staff<br>including<br>substitutes in<br>building are<br>licensed/enabled | Maintain full<br>staff with<br>licensed and<br>enabled devices |
| Vocera calls for medical or<br>behavior assistance             | 168 medical /<br>346 behavior     | 151 medical /<br>311 behavior               | Goal redefined<br>below   | n/a  |
| Vocera Crisis Team Calls                                       | n/a                               | n/a   | 24  | 12   |
| Seal-A-Smile program<br>participants                           | 43 students                       | 37 students                                 | 40 students   | 40 students  |
| Out-of-School suspensions                                      | n/a                               | 9 students/242<br>total students<br>(.037%) | .03%  | .025%  |
| Chronically Absent (15 or more<br>absences in the school year) | n/a                               | 66 students/242<br>total students<br>(27%)  | 25%   | 20%  |

**Performance Indicator Notes:** All performance indicators reflect the academic school year (July 1 through June 30 of the following year).

### **Significant Issues:**

#### **Revenues:**

- No significant changes.

#### **Expenditures:**

- No significant changes.

#### **FTE/Personnel:**

- Increased Physical Therapist from .80 to 1.00 FTE to cover caseload and the co-teaching/treatment model.
- Eliminated 1.0 FTE Physical Therapist during 2016.

**WALWORTH COUNTY  
CHILDREN WITH DISABILITIES EDUCATION BOARD**

**Division: Support Services**

**Net tax levy: \$ 955,615**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (630,577)              | (576,479)              | (313,087)                          | (320,338)                          | (485,023)                 | (428,791)                              |
| Public charges for services         | <u>(30,790)</u>        | <u>(26,060)</u>        | <u>(22,025)</u>                    | <u>(14,633)</u>                    | <u>(22,025)</u>           | <u>(24,000)</u>                        |
| <b>Total Revenue</b>                | (661,367)              | (602,539)              | (335,112)                          | (334,971)                          | (507,048)                 | (452,791)                              |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 896,902                | 896,314                | 906,187                            | 450,595                            | 778,279                   | 849,208                                |
| Purchased services                  | 343,602                | 326,656                | 409,000                            | 171,140                            | 333,000                   | 420,715                                |
| Other operating expenses            | 28,338                 | 24,942                 | 163,695                            | 11,407                             | 94,225                    | 138,183                                |
| Interdepartmental expenses          | <u>711</u>             | <u>1,711</u>           | <u>300</u>                         | <u>-</u>                           | <u>-</u>                  | <u>300</u>                             |
| <b>Total Expense</b>                | 1,269,553              | 1,249,623              | 1,479,182                          | 633,142                            | 1,205,504                 | 1,408,406                              |
| <b>Net Tax levy</b>                 | <b>608,186</b>         | <b>647,084</b>         | <b>1,144,070</b>                   | <b>298,171</b>                     | <b>698,456</b>            | <b>955,615</b>                         |
| <b>Full time equivalents (FTEs)</b> | <b>10.10</b>           | <b>10.10</b>           | <b>9.40</b>                        |                                    |                           | <b>8.60</b>                            |

| <b>Program Detail:</b>        | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|-------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Support Services              | -                   | 270,000                  | -                       | 279,455                 | 279,455                  | -                   |
| Occupational Therapy          | 8.40                | 449,742                  | (102,000)               | 486,121                 | 384,121                  | 4.60                |
| Physical Therapy              | -                   | 396,996                  | (102,000)               | 362,730                 | 260,730                  | 3.00                |
| Health/Nursing                | 1.00                | (81,214)                 | (180,091)               | 101,091                 | (79,000)                 | 1.00                |
| Psych/Special Education       | -                   | 25,000                   | -                       | 25,000                  | 25,000                   | -                   |
| Food Services                 | -                   | 83,546                   | (68,700)                | 154,009                 | 85,309                   | -                   |
| <b>Total Support Services</b> | <b>9.40</b>         | <b>1,144,070</b>         | <b>(452,791)</b>        | <b>1,408,406</b>        | <b>955,615</b>           | <b>8.60</b>         |

**WALWORTH COUNTY  
CHILDREN WITH DISABILITIES EDUCATION BOARD  
DEPARTMENTAL SUMMARY**

|                                     | <b>Actual<br/>2014</b> | <b>Actual<br/>2015</b> | <b>Adopted<br/>Budget<br/>2016</b> | <b>6 Month<br/>Actual<br/>2016</b> | <b>Projected<br/>2016</b> | <b>Preliminary<br/>Budget<br/>2017</b> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (4,649,473)            | (4,383,321)            | (3,906,311)                        | (3,076,472)                        | (4,274,542)               | (4,030,439)                            |
| Intergov't'l charges for service    | (982,016)              | (813,806)              | (1,282,239)                        | (218,808)                          | (893,925)                 | (1,310,503)                            |
| Public charges for services         | (44,888)               | (38,768)               | (34,535)                           | (17,686)                           | (34,755)                  | (36,045)                               |
| Miscellaneous                       | (504,661)              | (112,627)              | (95,055)                           | (109,009)                          | (139,015)                 | (108,590)                              |
| Transfers from other funds          | -                      | (360)                  | -                                  | (59)                               | -                         | -                                      |
| Equity                              | -                      | -                      | -                                  | -                                  | -                         | (5,545,000)                            |
| <b>Total Revenue</b>                | <b>(6,181,038)</b>     | <b>(5,348,882)</b>     | <b>(5,318,140)</b>                 | <b>(3,422,034)</b>                 | <b>(5,342,237)</b>        | <b>(11,030,577)</b>                    |
| <b>Expenses:</b>                    |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 8,087,586              | 7,762,608              | 8,091,319                          | 4,244,941                          | 7,711,979                 | 8,195,309                              |
| Purchased services                  | 784,055                | 802,483                | 1,026,115                          | 381,875                            | 962,110                   | 1,165,336                              |
| Other operating expenses            | 623,962                | 505,937                | 1,370,447                          | 277,956                            | 1,050,695                 | 938,334                                |
| Interdepartmental expenses          | 838,879                | 813,817                | 832,270                            | 825,477                            | 829,970                   | 966,428                                |
| Transfers to other funds            | 1,292,064              | 1,295,276              | 1,298,464                          | 1,298,464                          | 1,298,464                 | 6,731,806                              |
| Capital                             | 202,003                | 35,188                 | 12,000                             | -                                  | 62,395                    | 36,000                                 |
| <b>Total Expense</b>                | <b>11,828,549</b>      | <b>11,215,309</b>      | <b>12,630,615</b>                  | <b>7,028,713</b>                   | <b>11,915,613</b>         | <b>18,033,213</b>                      |
| <b>Net Tax levy</b>                 | <b>5,647,511</b>       | <b>5,866,427</b>       | <b>7,312,475</b>                   | <b>3,606,679</b>                   | <b>6,573,376</b>          | <b>7,002,636</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>108.32</b>          | <b>107.75</b>          | <b>102.55</b>                      |                                    |                           | <b>103.25</b>                          |



## 2017 Divisional Budget

**Department:** Information Technology

**Division:** Land Information

***Mission Statement:***

Provide robust and accurate spatial databases, innovative geographic information system applications, and strategic partnerships, which support Walworth County government, municipalities, business organizations and citizens.

***Major Achievements:***

1. Successfully mapped 95% of monthly zoning changes with 20 days.
2. Successfully assigned and mapped 90% of compliant address requests within 14 days.
3. Successfully mapped 95% of compliant cadastral updates within 14 days.
4. Upgraded the GIS WEB Mapping application to be more device independent and user friendly.
5. Worked with state staff completing phase 2 of the state wide parcel map.
6. Worked with LURM and Energov Company integrating GIS into the new software.
7. Received the LiDar data and integrated it into the system.
8. Created a Web Mapping Application to assist Public Health monitoring mosquito concentrations for potential Zika outbreaks.
9. Implemented Walworth County Open Data Portal.

***Goals and Objectives:***

1. Successfully map 95% of monthly zoning changes within 20 days. (FA5 - G3 - O3)
2. Successfully assign and map 90% of compliant address requests within 14 days. (FA5 - G3 - O3)
3. Successfully map 95% of cadastral updates within 14 days. (FA5 - G3 - O3)
4. Work with HHS to develop a GIS well testing app with mobile capability. (FA5 - G3 - O3)
5. Participate in the DPW Asset Management System project to integrate Walworth GIS system into the new system. (FA5 - G3 - O3)

| <b><i>Performance Indicators:</i></b>              | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| Zoning changes mapped within 20 days               | 95%                    | 95%                    | 95%                       | 95%                  |
| Address request assigned and mapped within 14 days | 95%                    | 95%                    | 95%                       | 95%                  |
| Cadastral updates mapped within 14 days            | 95%                    | 95%                    | 95%                       | 95%                  |

***Performance Indicator Notes:*** n/a



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- Increased revenue \$50,000 for State Initiative Grant.

#### ***Expenditures:***

- Increased consultants \$50,000 related to State Initiative Grant.

#### ***FTE/Personnel:***

- No significant changes.

**WALWORTH COUNTY  
LAND INFORMATION**

**Division: Land Information**

**Net tax levy: \$ 126,978**

|                                     | <b>Actual<br/>2014</b> | <b>Actual<br/>2015</b> | <b>Adopted<br/>Budget<br/>2016</b> | <b>6 Month<br/>Actual<br/>2016</b> | <b>Projected<br/>2016</b> | <b>Preliminary<br/>Budget<br/>2017</b> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (1,000)                | (1,000)                | (1,000)                            | (26,000)                           | (51,000)                  | (51,000)                               |
| Interdepartmental revenues          | (512)                  | (256)                  | -                                  | (40)                               | (48)                      | (16)                                   |
| Intergovt'l charges for service     | (9,000)                | (6,750)                | (6,000)                            | (3,000)                            | (6,000)                   | (6,000)                                |
| Public charges for services         | (155,569)              | (168,836)              | (141,050)                          | (81,314)                           | (144,035)                 | (140,550)                              |
| Miscellaneous                       | (406)                  | (564)                  | (647)                              | (903)                              | (904)                     | (1,150)                                |
| Equity                              | -                      | -                      | (8,393)                            | -                                  | -                         | (24,574)                               |
| <b>Total Revenue</b>                | <b>(166,487)</b>       | <b>(177,406)</b>       | <b>(157,090)</b>                   | <b>(111,257)</b>                   | <b>(201,987)</b>          | <b>(223,290)</b>                       |
| <b>Expense:</b>                     |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 103,536                | 109,840                | 113,683                            | 58,624                             | 115,746                   | 121,333                                |
| Purchased services                  | 138,811                | 48,023                 | 79,740                             | 80,658                             | 126,840                   | 130,740                                |
| Other operating expenses            | 63,769                 | 63,133                 | 6,495                              | 876                                | 7,010                     | 68,195                                 |
| Transfers to other funds            | 167,855                | 5,611                  | -                                  | 7,568                              | 7,568                     | 30,000                                 |
| Capital                             | -                      | 96,788                 | 75,000                             | -                                  | 152,278                   | -                                      |
| <b>Total Expense</b>                | <b>473,971</b>         | <b>323,395</b>         | <b>274,918</b>                     | <b>147,726</b>                     | <b>409,442</b>            | <b>350,268</b>                         |
| <b>Net Tax levy</b>                 | <b>307,484</b>         | <b>145,989</b>         | <b>117,828</b>                     | <b>36,469</b>                      | <b>207,455</b>            | <b>126,978</b>                         |
| <b>Full time equivalents (FTEs)</b> | <b>1.00</b>            | <b>1.00</b>            | <b>1.00</b>                        |                                    |                           | <b>1.00</b>                            |

| <b>Program Detail:</b>        | <b>2016<br/>FTE</b> | <b>2016<br/>Tax Levy</b> | <b>2017<br/>Revenue</b> | <b>2017<br/>Expense</b> | <b>2017<br/>Tax Levy</b> | <b>2017<br/>FTE</b> |
|-------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Administration                | 1.00                | 109,435                  | (25,124)                | 127,528                 | 102,404                  | 1.00                |
| Programs                      | -                   | 8,393                    | (198,166)               | 222,740                 | 24,574                   | -                   |
| <b>Total Land Information</b> | <b>1.00</b>         | <b>117,828</b>           | <b>(223,290)</b>        | <b>350,268</b>          | <b>126,978</b>           | <b>1.00</b>         |



## 2017 Divisional Budget

**Department:** Sheriff Office

**Division:** Sheriff Restricted

***Mission Statement:***

Effectively manage restricted programs administered by the Sheriff's Office. These programs include Alpine Valley, Federal & State Confiscated Funds, Jail Assessment, Crime Prevention and restricted donations. The funds collected are restricted by third parties and may only be used in accordance with specific spending requirements for professional law enforcement services.

***Major Achievements:***

1. Solved a major felony case utilizing the TipSoft SMS system through Crime Stoppers. This system allows people to provide anonymous information to Crime Stoppers to help police solve crimes.
2. The Crime Prevention unit and Crime Stoppers teamed up with the Walworth County Health and Human Services to help bring awareness of the growing problem of prescription medication misuse. They collectively created a public service announcement.
3. Presented at the Wisconsin Governors Conference of Traffic and Highway Safety in regards to the high seatbelt compliance rate while working with teen drivers.
4. Coordinated the first county wide National Night Out.
5. Successfully provided security in conjunction with Live Nation for concerts at Alpine Valley. Reserves from ticket sales offset all costs associated with these events.

***Goals and Objectives:***

1. Offer free child safety seat inspections and installations to the public bringing educational awareness on the importance of having certified child safety seat technicians. (FA7 - G1 - O3)
2. Host the county wide National Night Out. (FA1 - G2 - O1)
3. Work with the Walworth County Drug Unit and Detective Bureau to raise awareness of the TipSoft Program which will increase crime solving tips. (FA7 - G2 - O1)
4. Reintroduce the Citizens Academy to increase the presence of the Walworth County Crime Prevention Unit. (FA1 - G2 - O1)

| <b>Performance Indicators:</b> | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--------------------------------|------------------------|------------------------|---------------------------|----------------------|
| Crime Stoppers TipSoft usage   | 84                     | 58                     | 60                        | 65                   |

**Performance Indicator Notes:** n/a

***Significant Issues:***

***Revenues:***

- No significant changes.

***Expenditures:***

- Increased purchased services for capital maintenance projects \$116,000.

***FTE/Personnel:***

- No staff is assigned to this division.

**WALWORTH COUNTY  
SHERIFF RESTRICTED FUNDS**

**Division: Sheriff Restricted**

**Net tax levy: \$ -**

|                                     | <b>Actual<br/>2014</b> | <b>Actual<br/>2015</b> | <b>Adopted<br/>Budget<br/>2016</b> | <b>6 Month<br/>Actual<br/>2016</b> | <b>Projected<br/>2016</b> | <b>Preliminary<br/>Budget<br/>2017</b> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Intergov'tl charges for service     | -                      | -                      | -                                  | (40,000)                           | (40,000)                  | -                                      |
| Fines, forfeitures & penalties      | (4,488)                | (2,385)                | -                                  | -                                  | -                         | -                                      |
| Public charges for services         | (63,033)               | (190,049)              | (241,130)                          | -                                  | (241,130)                 | (243,170)                              |
| Miscellaneous                       | (179,876)              | (185,976)              | (151,025)                          | (75,396)                           | (156,025)                 | (151,025)                              |
| Transfers from other funds          | (224,042)              | -                      | -                                  | -                                  | -                         | -                                      |
| Equity                              | -                      | -                      | 70,500                             | -                                  | -                         | 35,275                                 |
| <b>Total Revenue</b>                | <b>(471,439)</b>       | <b>(378,410)</b>       | <b>(321,655)</b>                   | <b>(115,396)</b>                   | <b>(437,155)</b>          | <b>(358,920)</b>                       |
| <b>Expense:</b>                     |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 48,604                 | 156,213                | 219,130                            | 65,331                             | 219,130                   | 219,895                                |
| Purchased services                  | 6,700                  | 18,947                 | 10,000                             | 86,670                             | 170,558                   | 126,000                                |
| Other operating expenses            | 319,941                | 27,395                 | 3,025                              | 3,818                              | 29,674                    | 3,025                                  |
| Interdepartmental expenses          | 3,420                  | 15,750                 | 10,000                             | -                                  | 10,000                    | 10,000                                 |
| Capital                             | 171,192                | 275,723                | 79,500                             | 10,333                             | 172,136                   | -                                      |
| <b>Total Expense</b>                | <b>549,857</b>         | <b>494,028</b>         | <b>321,655</b>                     | <b>166,152</b>                     | <b>601,498</b>            | <b>358,920</b>                         |
| <b>Net Tax levy</b>                 | <b>78,418</b>          | <b>115,618</b>         | <b>-</b>                           | <b>50,756</b>                      | <b>164,343</b>            | <b>-</b>                               |
| <b>Full time equivalents (FTEs)</b> | <b>-</b>               | <b>-</b>               | <b>-</b>                           |                                    |                           | <b>-</b>                               |

| <b>Program Detail:</b>          | <b>2016<br/>FTE</b> | <b>2016<br/>Tax Levy</b> | <b>2017<br/>Revenue</b> | <b>2017<br/>Expense</b> | <b>2017<br/>Tax Levy</b> | <b>2017<br/>FTE</b> |
|---------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Jail Assessment                 | -                   | -                        | (114,725)               | 116,000                 | 1,275                    | -                   |
| Alpine Valley                   | -                   | -                        | (243,170)               | 241,895                 | (1,275)                  | -                   |
| Crime Prevention                | -                   | -                        | (1,025)                 | 1,025                   | -                        | -                   |
| <b>Total Sheriff Restricted</b> | <b>-</b>            | <b>-</b>                 | <b>(358,920)</b>        | <b>358,920</b>          | <b>-</b>                 | <b>-</b>            |



## 2017 Divisional Budget

**Department:** Finance

**Division:** Debt Service

**Mission Statement:**

Provide funds to timely meet annual interest and principal payments on County debt obligations as authorized by the Walworth County Board of Supervisors for capital infrastructure projects.

**Major Achievements:**

1. Placed additional \$1,385,184 in Children with Disabilities Education Board funds committed for future debt service fund balance account, for a total of \$8,917,864. This is the equivalent of being able to pay off more than 7 of the remaining 10 years of payments eligible to be called in 2017 and 2018. The 5-year capital plan includes no need to borrow additional funds.

**Goals and Objectives:**

1. Maintain 10-year repayment schedule on new issues, excluding school related debt. (FA2 - G1 - O4)
2. Limit GO debt issues to less than \$10 million per year to take advantage of bank qualified interest rates, unless special regulations allow an increase in the amounts that qualify as bank qualified. (FA2 - G1 - O6)
3. Take advantage of debt refunding opportunities to lower the overall cost of debt funding. (FA2 - G1 - O2)
4. Adopt repayment schedules that minimize large increases in overall debt payments from one year to the next. (FA2 - G1 - O2)
5. Adhere to Wisconsin Statute restricting the County's outstanding debt to 5% of equalized value of all property in the County. (FA2 - G1 - O4)
6. Identify ways to reduce or eliminate the need to borrow through operational efficiencies, strategic use of available fund balance, and capital asset planning. (FA2 - G1 - O3), (FA2 - G1 - O6)
7. Contribute additional funds to the Children with Disabilities Education Board fund committed for debt service fund balance account for the purpose of calling the existing debt when allowable. (FA2 - G1 - O3), (FA2 - G1 - O4)
8. Successfully call payments related to 2007 Children with Disabilities Education Board General Obligation Bonds and 2009 Road Construction General Obligation Promissory Build America Notes. (FA2 - G1 - O6)

| <b>Performance Indicators:</b>                      | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|---|------------------------|------------------------|---------------------------|----------------------|
| GO Debt borrowings                                  | 0                      | 0                      | 0                         | 0                    |
| Outstanding debt as % of equalized value            | .170%                  | .152%                  | .130%                     | .060%                |
| Expected long-term borrowing in 5-year capital plan | 0                      | 0                      | 0                         | 0                    |

**Performance Indicator Notes:** n/a



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- Increased transfers \$6,731,806 from CDEB for calling of 2007 school building borrowing.
- Increased transfers \$1,190,000 and \$150,000 equity use from General Fund for calling of 2009 Build America Bonds for road construction.

#### ***Expenditures:***

- Increased debt service \$6,733,006 for CDEB to call debt from their committed fund balance.
- Increased debit service \$2,964,563 for General Fund to call debt from their committed fund balance.

#### ***FTE/Personnel:***

- No staff is assigned to this division.

**WALWORTH COUNTY  
DEBT SERVICE**

**Division: Debt Service**

**Net tax levy: \$ 1,611,230**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (46,698)               | (40,394)               | (33,142)                           | (18,593)                           | (33,142)                  | (14,533)                               |
| Transfers from other funds          | (1,292,064)            | (1,293,376)            | (1,298,464)                        | (1,298,464)                        | (1,298,464)               | (7,921,806)                            |
| Equity                              | -                      | -                      | -                                  | -                                  | -                         | (150,000)                              |
| <b>Total Revenue</b>                | <b>(1,338,762)</b>     | <b>(1,333,770)</b>     | <b>(1,331,606)</b>                 | <b>(1,317,057)</b>                 | <b>(1,331,606)</b>        | <b>(8,086,339)</b>                     |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Debt service                        | 3,712,434              | 2,953,366              | 2,959,702                          | 2,619,757                          | 2,959,702                 | 9,697,569                              |
| <b>Total Expense</b>                | <b>3,712,434</b>       | <b>2,953,366</b>       | <b>2,959,702</b>                   | <b>2,619,757</b>                   | <b>2,959,702</b>          | <b>9,697,569</b>                       |
| <b>Net Tax levy</b>                 | <b>2,373,672</b>       | <b>1,619,596</b>       | <b>1,628,096</b>                   | <b>1,302,700</b>                   | <b>1,628,096</b>          | <b>1,611,230</b>                       |
| <b>Full time equivalents (FTEs)</b> | -                      | -                      | -                                  |                                    |                           | -                                      |

| <b>Program Detail:</b>    | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|---------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Debt Service              | -                   | 1,628,096                | (8,086,339)             | 9,697,569               | 1,611,230                | -                   |
| <b>Total Debt Service</b> | -                   | <b>1,628,096</b>         | <b>(8,086,339)</b>      | <b>9,697,569</b>        | <b>1,611,230</b>         | -                   |

WALWORTH COUNTY

*This page intentionally left blank.*



W I S C O N S I N

## **ENTERPRISE FUNDS**

WELFORTH COUNTY

*This page intentionally left blank.*



Est. 1839

W E L F O R T H C O U N T Y



## 2017 Divisional Budget

---

**Department:** Lakeland Health Care Center

**Division:** Lakeland Health Care Center

### ***Mission Statement:***

The mission of Lakeland Health Care Center is to provide superior care which enhances quality of life and supports the independence of all of our residents. We are dedicated to the citizens of Walworth County, offering a comfortable homelike environment in a financially responsible manner. With the support of dedicated staff and volunteers, our knowledgeable team assists each resident to attain the highest practical physical, mental and psychosocial well-being through a variety of specialized programs.

### ***Major Achievements:***

1. Established new training programs for both nurses and certified nursing assistants.
2. Developed Certified Nursing Assistant (CNA) coaching positions as part of our mentorship program.
3. Expanded Certified Medication Assistant Program.
4. Became a member of Leading Choice Network and became a community partner with area hospitals in order to meet the regulatory requirements for managed care and alternative payment markets.
5. Became an active participant in the Wisconsin Advancing Excellence Initiative.
6. In an effort to reduce employee turnover, initiated a weekend warrior program to help reduce the need to mandate employees to work additional hours.
7. Created a 12-hour shift pilot program to help reduce our employee turnover rate. With success, we will expand the program in order to attract certified nursing assistant applicants.
8. Developed a transitional care program to help reduce readmissions to the hospital.
9. Reorganized the scheduling department and implemented the new scheduling software.
10. Hired a manager in the admissions/rehab department in order to help maximize revenues.
11. Created efficiencies in the maintenance department by utilizing the Electronic Charting System (ECS) work order system.
12. Developed a Behavior Management Program to improve dementia care and behavioral health.
13. Received an excellent State annual life safety (building) survey.
14. We are authorized by the State of Wisconsin to provide specialized psychiatric rehabilitation services.
15. Reviewed and revised all policies and procedures, adding references to best health care practices.
16. Enhanced the shift-to-shift report process, providing better continuity of care.

### ***Goals and Objectives:***

1. Develop a CNA ladder program providing employee empowerment. This year the focus will be to train CNAs to become restorative aides. (FA3 - G2 - O3), (FA3 - G2 - O4)
2. Develop semi-annual competency testing for certified nursing assistants. (FA3 - G2 - O3)
3. Improve in-service education attendance - 90% or better attendance. (FA3 - G2 - O3)
4. Increase employee influenza vaccinations rates to 85% or better. (FA4 - G8 - O1), (FA3 - G3 - O2)
5. Provide supervisory training for management staff. (FA3 - G2 - O3)
6. Provide Minimum Data Set (MDS) training for nurses ensuring a well-developed care plan for residents while maximizing revenue sources. (FA3 - G2 - O3), (FA2 - G4 - O1)
7. Expand the restorative nursing program to positively impact Medicare rates. (FA2 - G4 - O1), (FA4 - G8 - O2)
8. Provide training for the new 2012 life safety code. (FA4 - G9 - O3)
9. Develop the nursing "to do" list within our electronic charting system. This will allow the nurses to complete accurate assessments in an efficient manner. (FA2 - G3 - O1)
10. Develop an effective wound care program, including weekly wound care rounds. Provide training for nurses to become wound care certified. (FA3 - G2 - O3), (FA4 - G8 - O1)



## 2017 Divisional Budget (continued)

11. Develop strong admissions to discharge program, including the development of baseline care plans within 48 hours of admission. (FA4 - G8 - O1), (FA4 - G8 - O3)
12. Develop acuity based scheduling policies and procedures. (FA3 - G 2 - O5), (FA4 - G 8 - O3)
13. Develop an effective infection prevention and control program. (FA4 - G3 - O2), (FA4 - G8 - O3)
14. Reduce employee turnover rate by 5%. (FA3 - G1 - O3)

| <i>Performance Indicators:</i>                       | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| Clinical State deficiencies                          | 0                      | 1                      | 12                        | Fewer than 5         |
| Life Safety Building State deficiencies              | 5                      | 3                      | 2                         | Fewer than 5         |
| Facility rating                                      | 5 Star                 | 5 Star                 | 5 Star                    | 5 Star               |
| Positive Resident/Family Satisfaction Survey results | 93%                    | 95%                    | 95%                       | 85% or better        |
| Employees vaccinated for influenza                   | 82%                    | 87%                    | 90%                       | 90% or greater       |
| Employee mandatory in-service education attendance   | 63%                    | 89%                    | 90%                       | 90% or greater       |
| Employee turnover rate                               | 26.6%                  | 35.7%                  | 20%                       | 20% or less          |

**Performance Indicator Notes:** Our performance indicators are most often driven by federal and state rules and regulations. This year we must increase in-service education attendance as part of the requirement to validate employee skills sets. Employee influenza vaccination rates are measured as part of infection control regulations. The federal government requires that we reduce our employee turnover rate, which is a quality control measurement.

### **Significant Issues:**

#### **Revenues:**

- Increased room and board revenues \$809,000 based on current expectations of resident pay source mix and acuity level of Medicaid and Medicare reimbursement:
  - Increased Private Pay revenues - \$1,165,000.
  - Increased Hospice revenues - \$440,000.
  - Decreased traditional Medicare Part A revenues – (\$1,115,000).
  - Increased Medicare Part B therapy revenues - \$350,000.
  - Decreased Medicaid revenues – (\$550,000).
  - Increased Medicare Part A & B Advantage revenues - \$519,000.

#### **Expenditures:**

- Increased cleaning contract with new vendor - \$70,000.
- Decreased cost of Medicare Part A residents receiving pharmacy, therapy, and lab services from external providers based on acuity level - \$100,000.
- Increased cost of Medicare Part B residents receiving pharmacy, therapy, and lab services from external providers based on acuity level - \$190,000.
- New positions as a result of the employee engagement survey - \$291,000.

#### **FTE/Personnel:**

- Reclassed 1.0 FTE Staff & Support Services Manager to Assistant Administrator
- During 2016, eliminated 1.28 FTE CNAs and increased 1.0 FTE Administrative Assistant, 1.0 FTE Clerk IV, and 4.0 FTE CNA Team Coaches.

**WALWORTH COUNTY  
LAKELAND HEALTH CARE CENTER**

**Division: Lakeland Health Care Center**

**Net tax levy: \$ 3,079,312**

|                                     | <b>Actual<br/>2014</b> | <b>Actual<br/>2015</b> | <b>Adopted<br/>Budget<br/>2016</b> | <b>6 Month<br/>Actual<br/>2016</b> | <b>Projected<br/>2016</b> | <b>Preliminary<br/>Budget<br/>2017</b> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (968,900)              | (971,975)              | (938,936)                          | (462,800)                          | (938,936)                 | (956,500)                              |
| Interdepartmental revenues          | -                      | (2,210)                | (2,720)                            | -                                  | (2,720)                   | (2,720)                                |
| Public charges for services         | (9,229,069)            | (9,231,818)            | (8,959,637)                        | (4,610,180)                        | (9,596,395)               | (9,962,850)                            |
| Miscellaneous                       | (154,018)              | (70,097)               | (51,600)                           | (84,583)                           | (91,233)                  | (75,600)                               |
| Other financing sources             | -                      | (130)                  | (3,000)                            | -                                  | (3,130)                   | -                                      |
| Equity                              | -                      | -                      | -                                  | -                                  | -                         | (18,500)                               |
| <b>Total Revenue</b>                | <b>(10,351,987)</b>    | <b>(10,276,230)</b>    | <b>(9,955,893)</b>                 | <b>(5,157,563)</b>                 | <b>(10,632,414)</b>       | <b>(11,016,170)</b>                    |
| <b>Expense:</b>                     |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 8,813,666              | 8,929,949              | 9,874,073                          | 4,895,746                          | 9,445,957                 | 10,454,982                             |
| Purchased services                  | 1,445,442              | 1,652,243              | 1,793,553                          | 794,115                            | 1,967,323                 | 1,962,677                              |
| Other operating expenses            | 1,068,403              | 1,142,768              | 1,197,865                          | 555,565                            | 1,214,079                 | 1,280,870                              |
| Interdepartmental expenses          | 13,836                 | 12,178                 | 34,400                             | 7,386                              | 24,400                    | 35,470                                 |
| Depreciation                        | 329,813                | 328,609                | 339,000                            | 160,371                            | 340,304                   | 342,983                                |
| Capital                             | 60,713                 | 164,460                | 442,850                            | 300,392                            | 836,078                   | 136,500                                |
| Cost accounting                     | (51,830)               | (157,741)              | (439,850)                          | -                                  | (453,473)                 | (118,000)                              |
| <b>Total Expense</b>                | <b>11,680,043</b>      | <b>12,072,466</b>      | <b>13,241,891</b>                  | <b>6,713,575</b>                   | <b>13,374,668</b>         | <b>14,095,482</b>                      |
| <b>Net Tax levy</b>                 | <b>1,328,056</b>       | <b>1,796,236</b>       | <b>3,285,998</b>                   | <b>1,556,012</b>                   | <b>2,742,254</b>          | <b>3,079,312</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>131.35</b>          | <b>134.35</b>          | <b>136.25</b>                      |                                    |                           | <b>140.97</b>                          |

| <b>Program Detail:</b>                       | <b>2016<br/>FTE</b> | <b>2016<br/>Tax Levy</b> | <b>2017<br/>Revenue</b> | <b>2017<br/>Expense</b> | <b>2017<br/>Tax Levy</b> | <b>2017<br/>FTE</b> |
|--|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Administration                               | 8.99                | 860,656                  | (30,950)                | 1,002,226               | 971,276                  | 9.99                |
| Building Maintenance                         | 3.00                | 1,195,275                | -                       | 1,294,851               | 1,294,851                | 3.00                |
| Nursing                                      | 102.76              | (967,928)                | (10,933,920)            | 9,429,068               | (1,504,852)              | 105.68              |
| Social Services                              | 3.00                | 240,820                  | -                       | 269,529                 | 269,529                  | 3.00                |
| Recreation                                   | 4.00                | 316,913                  | (22,800)                | 366,493                 | 343,693                  | 4.00                |
| Medical Records                              | 3.00                | 256,435                  | -                       | 250,687                 | 250,687                  | 3.00                |
| Scheduling                                   | 1.00                | 79,335                   | -                       | 109,697                 | 109,697                  | 1.50                |
| Beauty Shop                                  | 0.60                | 5,658                    | (18,000)                | 24,260                  | 6,260                    | 0.60                |
| Gift Shop                                    | -                   | -                        | (3,500)                 | 3,500                   | -                        | -                   |
| Food & Nutrition Services                    | 9.90                | 1,010,956                | (7,000)                 | 1,022,393               | 1,015,393                | 10.20               |
| Housekeeping                                 | -                   | 47,480                   | -                       | 74,880                  | 74,880                   | -                   |
| Laundry                                      | -                   | 240,398                  | -                       | 247,898                 | 247,898                  | -                   |
| <b>Total Lakeland Health<br/>Care Center</b> | <b>136.25</b>       | <b>3,285,998</b>         | <b>(11,016,170)</b>     | <b>14,095,482</b>       | <b>3,079,312</b>         | <b>140.97</b>       |



## 2017 Divisional Budget

**Department:** Public Works

**Division:** Administration

***Mission Statement:***

Provide leadership, guidance, direction and support to a wide variety of Public Works internal and external customers within Walworth County. Work with the public, county board and other county departments to understand each other's views and carry out the public will.

***Major Achievements:***

1. Instituted a re-organization plan for the Walworth County Central Services Division. The re-organization will allow the division to operate more efficiently and with a greater degree of accountability.
2. Worked closely with the HHS director to better assess the needs of the current HHS building, as well as proposing a plan to address identified building and staffing needs.
3. By accelerating the design schedule for CTH NN, from the county campus to CTH H, and adjusting the design to meet the stated goals of the County, the project was bid for approximately \$300,000 less than estimated.
4. In collaboration with the IT department, the consultant selection process was completed and began implementation of the Public Works integrated asset management software system.
5. Completed the construction of the new DPW vehicle maintenance facility.

***Goals and Objectives:***

1. Support the reorganization plan through quality hires for vacant positions. The qualified staff will continue to support the zero budget increase by creating rotating plans for winter snow plowing (reducing overtime), improving on inventory tracking and efficient project management oversight. (FA1 - G4 - O1), (FA3 - G2 - O5)
2. Create succession plans for hiring, training and retaining quality staff. (FA3 - G2 - O3)
3. Establish a revised set of performance measures and metrics for highway maintenance and equipment maintenance. (FA6 - G1 - O4), (FA2 - G3 - O1)
4. Update the 10-year CIP plan to include initiatives to work with local communities and Wisconsin Department of Transportation (WisDOT) and implementing "4 for 4 performance" (on time, under budget, a quality product and to the county board's satisfaction). (FA6 - G1 - O1,)
5. Implement the plan for WisDOT's Local Road Improvement Program (LRIP) for the 2018 - 2019 cycle. (FA6 - G3 - O2), (FA1 - G3 - O1), (FA7 - G2 - O1)

| <b><i>Performance Indicators:</i></b>   | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|---|------------------------|------------------------|---------------------------|----------------------|
| State winter maintenance cost/lane mile | \$2,676                | \$2,600                | \$2,550                   | \$2,500              |
| State salt storage tons/lane mile       | 25.3                   | 25                     | 24.8                      | 24.7                 |
| PBM projects completed                  | 3                      | 4                      | 3                         | 4                    |

***Performance Indicator Notes:*** n/a



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- Increased for the transfer from the general fund unassigned funds of \$250,000 for the Parking Lot capital project.
- Increased equity use for the Loss on the Sale of Assets and Intangible Depreciation of \$176,700.

#### ***Expenditures:***

- Eliminated the transfer to the capital projects funds \$465,000.

#### ***FTE/Personnel:***

- No significant changes.

**WALWORTH COUNTY  
PUBLIC WORKS**

**Division: Administration**

**Net tax levy: \$ 530,712**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (78,170)               | (57,063)               | (67,580)                           | (6,725)                            | (67,125)                  | (67,125)                               |
| Interdepartmental revenues          | (17,276)               | (12,801)               | (17,300)                           | (5,758)                            | (11,500)                  | (17,630)                               |
| Intergov'tl charges for service     | (232,590)              | (238,650)              | (243,000)                          | (116,107)                          | (243,585)                 | (220,260)                              |
| Licenses & permits                  | (18,085)               | (18,378)               | (16,500)                           | (10,573)                           | (18,000)                  | (14,000)                               |
| Public charges for services         | (123,997)              | (122,503)              | (120,600)                          | (66,893)                           | (120,000)                 | (117,245)                              |
| Transfers from other funds          | -                      | (1,001,900)            | -                                  | -                                  | -                         | (250,000)                              |
| Equity                              | -                      | -                      | 123,212                            | -                                  | -                         | (176,700)                              |
| <b>Total Revenue</b>                | <b>(470,118)</b>       | <b>(1,451,295)</b>     | <b>(341,768)</b>                   | <b>(206,056)</b>                   | <b>(460,210)</b>          | <b>(862,960)</b>                       |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 917,535                | 991,593                | 872,800                            | 526,199                            | 922,433                   | 1,161,400                              |
| Purchased services                  | 45,476                 | 115,120                | 119,775                            | 53,467                             | 119,205                   | 42,950                                 |
| Other operating expenses            | 113,138                | 82,521                 | 120,945                            | 26,664                             | 123,135                   | 103,196                                |
| Interdepartmental expenses          | 2,205                  | 108                    | 675                                | 36                                 | 150                       | 200                                    |
| Depreciation                        | 1,991                  | 2,147                  | 10,130                             | 1,074                              | 9,350                     | 9,350                                  |
| Transfers to other funds            | 15,000                 | 749,393                | 465,000                            | 465,000                            | 865,000                   | -                                      |
| Capital                             | 7,363                  | 91                     | -                                  | -                                  | 422,059                   | 17,000                                 |
| Cost accounting                     | 38,074                 | 40,286                 | 46,450                             | 11,324                             | 46,450                    | 59,576                                 |
| <b>Total Expense</b>                | <b>1,140,782</b>       | <b>1,981,259</b>       | <b>1,635,775</b>                   | <b>1,083,764</b>                   | <b>2,507,782</b>          | <b>1,393,672</b>                       |
| <b>Net Tax levy</b>                 | <b>670,664</b>         | <b>529,964</b>         | <b>1,294,007</b>                   | <b>877,708</b>                     | <b>2,047,572</b>          | <b>530,712</b>                         |
| <b>Full time equivalents (FTEs)</b> | <b>-</b>               | <b>-</b>               | <b>-</b>                           |                                    |                           | <b>-</b>                               |

| <b>Program Detail:</b>      | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|-----------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Administration              | -                   | 940,458                  | (665,200)               | 704,822                 | 39,622                   | -                   |
| Supervision                 | -                   | 353,549                  | (197,760)               | 688,850                 | 491,090                  | -                   |
| <b>Total Administration</b> | <b>-</b>            | <b>1,294,007</b>         | <b>(862,960)</b>        | <b>1,393,672</b>        | <b>530,712</b>           | <b>-</b>            |



## 2017 Divisional Budget

**Department:** Public Works

**Division:** Shop & Building Operations

**Mission Statement:**

Provide, maintain and repair the equipment and facilities necessary to cost-effectively deliver County services.

**Major Achievements:**

1. Completed the reduction in parts inventory, while preparing for the new Vehicle Maintenance Facility.
2. Created an Inventory Specialist position during the reorganization to allow mechanics to focus on vehicle and equipment maintenance.
3. Implemented the move from the old maintenance facility to the new facility.

**Goals and Objectives:**

1. Assess the equipment replacement fund to eliminate the structural deficit. (FA2 - G1 - O5), (FA2 - G3 - O2), (FA6 - G1 - O4)
2. Reduce parts inventory loss by 50%. (FA2 - G3 - O6), (FA6 - G1 - O2)
3. Ongoing facilitation of the move to new Vehicle Maintenance facility. (FA2 - G3 - O5), (FA6 - G1 - O3)
4. Develop a revised communication plan for work orders and equipment issues. (FA6 - G1 - O2)
5. Establish a cost efficient plan for staffing snow events. (FA3 - G2 - O5)
6. Evaluate new mechanic certification/training program. (FA3 - G2 - O3)

| <b>Performance Indicators:</b>      | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|-------------------------------------|------------------------|------------------------|---------------------------|----------------------|
| Total vehicles/equipment maintained | 465                    | 466                    | 493                       | 502                  |

**Performance Indicator Notes:** n/a

**Significant Issues:**

**Revenues:**

- No significant changes.

**Expenditures:**

- As a result of the DPW re-organization of 2016 and an increased fringe benefit rate, the labor costs charged to other highway departments has increased leaving less payroll expense in this division.

**FTE/Personnel:**

- Created a 1.0 FTE Inventory Specialist position during 2016.
- Reallocation of departmental staff during 2016 reduced 2.15 FTEs.

**WALWORTH COUNTY  
PUBLIC WORKS**

**Division: Shop & Building Operations**

**Net tax levy: \$ 842,667**

|                                     | <b>Actual<br/>2014</b> | <b>Actual<br/>2015</b> | <b>Adopted<br/>Budget<br/>2016</b> | <b>6 Month<br/>Actual<br/>2016</b> | <b>Projected<br/>2016</b> | <b>Preliminary<br/>Budget<br/>2017</b> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Interdepartmental revenues          | (37,528)               | (31,443)               | (12,608)                           | (14,805)                           | (26,000)                  | (12,550)                               |
| Intergov'tl charges for service     | (131,853)              | (119,826)              | (137,150)                          | (143,790)                          | (143,789)                 | (134,170)                              |
| Public charges for services         | (5,246)                | (937)                  | -                                  | -                                  | -                         | -                                      |
| Miscellaneous                       | (33,089)               | (30,438)               | (10,475)                           | (7,497)                            | (11,572)                  | (8,950)                                |
| Other financing sources             | (5,736)                | (2,381)                | (50,000)                           | (14,485)                           | (14,485)                  | -                                      |
| <b>Total Revenue</b>                | <b>(213,452)</b>       | <b>(185,025)</b>       | <b>(210,233)</b>                   | <b>(180,577)</b>                   | <b>(195,846)</b>          | <b>(155,670)</b>                       |
| <b>Expense:</b>                     |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 539,828                | 655,815                | 1,093,229                          | 538,624                            | 771,863                   | 402,294                                |
| Purchased services                  | 116,373                | 145,360                | 147,635                            | 41,202                             | 149,547                   | 251,579                                |
| Other operating expenses            | 1,033,564              | 823,742                | 914,420                            | 361,605                            | 951,414                   | 1,037,345                              |
| Depreciation                        | 831,389                | 968,757                | 1,019,170                          | 484,910                            | 1,051,760                 | 1,399,190                              |
| Capital                             | 1,655,129              | 599,939                | 1,597,200                          | 343,938                            | 1,946,039                 | 1,738,500                              |
| Cost accounting                     | (4,017,452)            | (3,228,125)            | (3,937,591)                        | (932,825)                          | (4,227,137)               | (3,830,571)                            |
| <b>Total Expense</b>                | <b>158,831</b>         | <b>(34,512)</b>        | <b>834,063</b>                     | <b>837,454</b>                     | <b>643,486</b>            | <b>998,337</b>                         |
| <b>Net Tax levy</b>                 | <b>(54,621)</b>        | <b>(219,537)</b>       | <b>623,830</b>                     | <b>656,877</b>                     | <b>447,640</b>            | <b>842,667</b>                         |
| <b>Full time equivalents (FTEs)</b> | <b>45.25</b>           | <b>47.25</b>           | <b>47.95</b>                       |                                    |                           | <b>46.80</b>                           |

| <b>Program Detail:</b>                          | <b>2016<br/>FTE</b> | <b>2016<br/>Tax Levy</b> | <b>2017<br/>Revenue</b> | <b>2017<br/>Expense</b> | <b>2017<br/>Tax Levy</b> | <b>2017<br/>FTE</b> |
|---|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Shop Operations                                 | -                   | 218,805                  | (3,150)                 | 858,055                 | 854,905                  | -                   |
| Field Small Tools                               | -                   | 3,530                    | -                       | 5,325                   | 5,325                    | -                   |
| Fuel Handling                                   | -                   | 16,877                   | (12,550)                | 35,489                  | 22,939                   | -                   |
| Machinery/Equip Operations                      | -                   | (108,135)                | -                       | 360,510                 | 360,510                  | -                   |
| Salt Shed Maintenance                           | -                   | 61,155                   | (20,000)                | 133,000                 | 113,000                  | -                   |
| Other Hwy Bldg Maintenance                      | -                   | (9,906)                  | (114,170)               | 198,464                 | 84,294                   | -                   |
| Building Construction                           | -                   | (435)                    | (620)                   | -                       | (620)                    | -                   |
| Equip & Machinery Acquisiti                     | -                   | (50,290)                 | (5,180)                 | -                       | (5,180)                  | -                   |
| Payroll Clearing                                | 47.95               | 492,229                  | -                       | (592,506)               | (592,506)                | 46.80               |
| <b>Total Shop &amp; Building<br/>Operations</b> | <b>47.95</b>        | <b>623,830</b>           | <b>(155,670)</b>        | <b>998,337</b>          | <b>842,667</b>           | <b>46.80</b>        |



## 2017 Divisional Budget

---

**Department:** Public Works

**Division:** State Highway Maintenance

***Mission Statement:***

Maintain the State highway system of 698.71 lane miles as a safe and functional means of transportation consistent with the level of service required by the Wisconsin Department of Transportation.

***Major Achievements:***

1. Completed 3 Performance Based Maintenance (PBM) projects selected by WisDOT (crack filling, bridge deck cleaning, deck sealing and shouldering).
2. Utilizing LTEs for increased 24-hour winter storm coverage to meet Level of Service (LOS) model prescribed by WisDOT.
3. Incorporated a second shift of LTE's to better meet WisDOT winter maintenance level of service model.
4. Completed 40 lane miles of crack filling through Routine Maintenance Agreements (RMA).
5. Completed 2 lane miles of crack filling under PBM.
6. Shouldered 20 lane miles of road through RMA.
7. Shouldered 6 lane miles under PBM.
8. Cleaned and sealed 18 bridge decks under PBM.
9. Utilized our new vacuum truck for 300 hours.
10. Painted the center lines and fog lines on 300 miles of State highway.
11. Repaved 8 miles of centerline road under DMA.

***Goals and Objectives:***

1. Assess winter maintenance activities, and create a plan to maximize the level of services provided by Walworth County resources. (FA3 - G2 - O5), (FA6 - G1 - O2)
2. Bid and complete State PBM projects to return positive revenues to County. (FA6 - G3 - O2)
3. Complete 50 lane miles of crack filling through PBM and RMA. (FA6 - G3 - O1), (FA6 - G3 - O2)
4. Complete 10 lane miles of shouldering through PBM and RMA. (FA6 - G3 - O1), (FA6 - G3 - O2)
5. Paint the center lines and fog lines on 300 miles of State highway. (FA6 - G3 - O1)



## 2017 Divisional Budget (continued)

| <i>Performance Indicators:</i>                           | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| Lane miles of State highway crack filled                 | 46                     | 60                     | 60                        | 60                   |
| PBM lane miles of State highway - crack filled           | 12                     | 12                     | 10                        | 10                   |
| Lane miles of State highway shouldered                   | 10                     | 42                     | 40                        | 40                   |
| Miles per State route                                    | 53.7                   | 49.9                   | 49.9                      | 49.9                 |
| State winter maintenance - cost/lane mile                | \$2,587                | \$1,562                | \$1,550                   | 1,500                |
| State salt usage for winter maintenance - tons/lane mile | 23.3                   | 13.0                   | 15.0                      | 15.0                 |
| PBM projects completed                                   | 3                      | 4                      | 4                         | 3                    |
| Hours of vacuum truck usage                              | 245                    | 460.5                  | 300                       | 350                  |

*Performance Indicator Notes:* n/a

*Significant Issues:*

***Revenues:***

- PBM projects anticipated to be \$170,000 in 2017.

***Expenditures:***

- No significant changes.

***FTE/Personnel:***

- No significant changes.

**WALWORTH COUNTY  
PUBLIC WORKS**

**Division: State Highway Maintenance**

**Net tax levy: \$ -**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergov'tl charges for service     | (2,821,184)            | (3,098,876)            | (2,890,185)                        | (1,332,963)                        | (2,897,398)               | (2,820,138)                            |
| Public charges for services         | <u>(6,856)</u>         | <u>(14,640)</u>        | <u>(13,140)</u>                    | <u>(818)</u>                       | <u>(4,762)</u>            | <u>(8,682)</u>                         |
| <b>Total Revenue</b>                | (2,828,040)            | (3,113,516)            | (2,903,325)                        | (1,333,781)                        | (2,902,160)               | (2,828,820)                            |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 1,182,899              | 1,297,870              | 1,472,900                          | 697,160                            | 1,335,718                 | 1,446,400                              |
| Purchased services                  | 15,809                 | 20,312                 | 18,325                             | 7,492                              | 34,205                    | 18,325                                 |
| Other operating expenses            | 221,002                | 358,557                | 173,270                            | 62,137                             | 249,928                   | 248,675                                |
| Capital                             | -                      | 561                    | -                                  | -                                  | -                         | -                                      |
| Cost accounting                     | <u>1,218,386</u>       | <u>1,168,062</u>       | <u>1,238,830</u>                   | <u>570,005</u>                     | <u>1,204,155</u>          | <u>1,115,420</u>                       |
| <b>Total Expense</b>                | 2,638,096              | 2,845,362              | 2,903,325                          | 1,336,794                          | 2,824,006                 | 2,828,820                              |
| <b>Net Tax levy</b>                 | <b>(189,944)</b>       | <b>(268,154)</b>       | -                                  | <b>3,013</b>                       | <b>(78,154)</b>           | -                                      |
| <b>Full time equivalents (FTEs)</b> | -                      | -                      | -                                  |                                    |                           | -                                      |

| <b>Program Detail:</b>                     | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|--|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| General Maintenance                        | -                   | -                        | (1,263,200)             | 1,263,200               | -                        | -                   |
| Winter Maintenance                         | -                   | -                        | (1,100,700)             | 1,100,700               | -                        | -                   |
| Countywide Damage                          | -                   | -                        | (66,520)                | 66,520                  | -                        | -                   |
| Special Projects                           | -                   | -                        | (221,200)               | 221,200                 | -                        | -                   |
| Performance Based Maint                    | -                   | -                        | (177,200)               | 177,200                 | -                        | -                   |
| <b>Total State Highway<br/>Maintenance</b> | -                   | -                        | <b>(2,828,820)</b>      | <b>2,828,820</b>        | -                        | -                   |



## 2017 Divisional Budget

**Department:** Public Works

**Division:** County Road Maintenance

***Mission Statement:***

Maintain the county trunk highway system of 194.04 certified miles, emphasizing safety and efficiency for the motoring public through the use of traditional and innovative techniques.

***Major Achievements:***

1. Maintained the ten year roadwork maintenance plan within the budgetary limits, ensuring an average PaSER rating of 7, for all County roads.
2. Completed 40 lane miles of crack filling.
3. Completed 30 lane miles of shouldering.
4. Completed 24.9 lane miles of chip sealing.
5. Performed vacuum operations while chip sealing, providing a more sustainable and economical process.
6. Completed painting of center lines and fog lines on all County Trunk Highways.
7. Completed road right-of-way dead/unwanted tree removal program.

***Goals and Objectives:***

1. Complete 50 lane miles of crack filling. (FA6 - G1 - O4)
2. Complete 25 lane miles of shouldering. (FA6 - G1 - O4)
3. Complete chip sealing of 15 miles. (FA6 - G1 - O4)
4. Paint center lines, fog lines, and other road markings on 90% of the County highways. (FA6 - G1 - O4)
5. Establish a more aggressive replacement schedule for County owned bridges. (FA6 - G1 - O4)
6. Complete annual PaSER ratings of all County road segments. (FA6 - G1 - O2)

| <b><i>Performance Indicators:</i></b>                    | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| Lane miles of County highway crack filled                | 37.5                   | 52.0                   | 40                        | 50                   |
| Lane miles of County highway seal coated                 | 23.4                   | 16.5                   | 25                        | 15                   |
| Lane miles of County highway shouldered                  | 13.4                   | 19                     | 30                        | 25                   |
| Paint center line, fog lines and other pavement markings | 100%                   | 100%                   | 100%                      | 90%                  |
| Average PaSER Rating                                     | 7.4                    | 7.39                   | 7.2                       | 7.2                  |

***Performance Indicator Notes:*** n/a



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- No significant changes.

#### ***Expenditures:***

- Decreased expenditures for road oil by approximately \$203,000.

#### ***FTE/Personnel:***

- No significant changes.

**WALWORTH COUNTY  
PUBLIC WORKS**

**Division: County Road Maintenance**

**Net tax levy: \$ 1,122,640**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (2,027,717)            | (2,110,945)            | (2,160,000)                        | (542,850)                          | (2,171,399)               | (2,171,399)                            |
| Public charges for services         | (55,603)               | -                      | -                                  | -                                  | -                         | -                                      |
| Miscellaneous                       | (27,978)               | -                      | -                                  | -                                  | -                         | -                                      |
| <b>Total Revenue</b>                | <b>(2,111,298)</b>     | <b>(2,110,945)</b>     | <b>(2,160,000)</b>                 | <b>(542,850)</b>                   | <b>(2,171,399)</b>        | <b>(2,171,399)</b>                     |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 852,334                | 892,896                | 972,200                            | 419,792                            | 950,385                   | 1,254,200                              |
| Purchased services                  | 24,545                 | 23,780                 | 29,800                             | 2,386                              | 31,580                    | 32,400                                 |
| Other operating expenses            | 763,582                | 691,600                | 1,190,557                          | 252,704                            | 1,189,007                 | 969,239                                |
| Cost accounting                     | 968,531                | 953,625                | 998,335                            | 327,085                            | 998,335                   | 1,038,200                              |
| <b>Total Expense</b>                | <b>2,608,992</b>       | <b>2,561,901</b>       | <b>3,190,892</b>                   | <b>1,001,967</b>                   | <b>3,169,307</b>          | <b>3,294,039</b>                       |
| <b>Net Tax levy</b>                 | <b>497,694</b>         | <b>450,956</b>         | <b>1,030,892</b>                   | <b>459,117</b>                     | <b>997,908</b>            | <b>1,122,640</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>-</b>               | <b>-</b>               | <b>-</b>                           |                                    |                           | <b>-</b>                               |

| <b>Program Detail:</b>                   | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|--|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| General Maintenance                      | -                   | (420,043)                | (2,171,399)             | 1,815,650               | (355,749)                | -                   |
| Winter Maintenance                       | -                   | 1,232,135                | -                       | 1,230,900               | 1,230,900                | -                   |
| Mark, Sign, Centerlining                 | -                   | 218,800                  | -                       | 247,489                 | 247,489                  | -                   |
| <b>Total County Road<br/>Maintenance</b> | <b>-</b>            | <b>1,030,892</b>         | <b>(2,171,399)</b>      | <b>3,294,039</b>        | <b>1,122,640</b>         | <b>-</b>            |



## 2017 Divisional Budget

---

**Department:** Public Works

**Division:** Capital Projects

***Mission Statement:***

Cost accounting activities for capital projects are recorded in this division. Actual expenses can be found in the accounting entries to the capital projects fund.

***Major Achievements:***

1. Not applicable.

***Goals and Objectives:***

1. Not applicable.

**WALWORTH COUNTY  
PUBLIC WORKS**

**Division: Capital Projects**

**Net tax levy: \$ -**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Total Revenue                       | -                      | -                      | -                                  | -                                  | -                         | -                                      |
| <b>Expense:</b>                     |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 146,544                | 87,261                 | -                                  | 21,042                             | 39,425                    | 70,826                                 |
| Other operating expenses            | 21,210                 | 1,730                  | -                                  | 623                                | 732                       | -                                      |
| Cost accounting                     | (167,755)              | (88,992)               | -                                  | (21,666)                           | (40,157)                  | (70,826)                               |
| Total Expense                       | (1)                    | (1)                    | -                                  | (1)                                | -                         | -                                      |
| <b>Net Tax levy</b>                 | <b>(1)</b>             | <b>(1)</b>             | -                                  | <b>(1)</b>                         | -                         | -                                      |
| <b>Full time equivalents (FTEs)</b> | -                      | -                      | -                                  |                                    |                           | -                                      |

| <b>Program Detail:</b>        | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|-------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| <b>Total Capital Projects</b> | -                   | -                        | -                       | -                       | -                        | -                   |



## 2017 Divisional Budget

**Department:** Public Works

**Division:** Intergovernmental Services

**Mission Statement:**

Encourage collaboration and partnerships between Walworth County governmental units that will result in greater efficiencies in providing local government services.

**Major Achievements:**

1. Explored jurisdictional transfer options for CTH H within the Genoa City village limits.
2. Executed 28 sodium chloride/sand purchase agreements with Walworth County local governments.
3. Held three Intergovernmental Cooperation Council (IOC) meetings to share information and ideas on providing intergovernmental services.

**Goals and Objectives:**

1. Further explore provision of highway maintenance services to County municipalities. (FA1 - G1 - O1), (FA6 - G3 - O2)
2. Explore co-location of Elkhorn DPW facility on County grounds adjacent to DPW. (FA1 - G1 - O1), (FA7 - G2 - O1)
3. Hold at least three IOC meetings during the year. (FA1 - G1 - O1), (FA7 - G2 - O1)
4. Collaborate with East Troy and Genoa City on upcoming CIP road projects. (FA1-G1-O1)
5. Work with WisDOT and Waukesha County to identify cost savings in a collaborative plan for winter operations. (FA1 - G1 - O1), (FA6 - G2 - O1), (FA7 - G2 - O1)

| <i>Performance Indicators:</i>                           | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| Meetings with local governmental units                   | 20                     | 20                     | 13                        | 20                   |
| Pilot programs with local governmental units             | 1                      | 2                      | 2                         | 2                    |
| Governmental units provided sodium chloride via contract | 25                     | 26                     | 28                        | 28                   |

**Performance Indicator Notes:** Intergovernmental partnerships continue to have great promise in producing economies of scale in the purchase and delivery of goods and services within the County. Success in this area will be measured by the number and scope of intergovernmental agreements the County is able to negotiate.

**Significant Issues:**

**Revenues:**

- No significant changes.

**Expenditures:**

- Decreased sodium chloride expense by \$53,920.

**FTE/Personnel:**

- No significant changes.

**WALWORTH COUNTY  
PUBLIC WORKS**

**Division: Intergovernmental Services**

**Net tax levy: \$ -**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergov'tl charges for service     | (50,222)               | (38,948)               | (37,200)                           | (5,541)                            | (40,925)                  | (45,520)                               |
| Public charges for services         | (1,090)                | -                      | -                                  | -                                  | -                         | -                                      |
| Miscellaneous                       | <u>(460,133)</u>       | <u>(438,232)</u>       | <u>(541,950)</u>                   | <u>(304,037)</u>                   | <u>(538,850)</u>          | <u>(462,270)</u>                       |
| Total Revenue                       | (511,445)              | (477,180)              | (579,150)                          | (309,578)                          | (579,775)                 | (507,790)                              |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 15,355                 | 17,004                 | 16,100                             | 4,786                              | 16,400                    | 19,560                                 |
| Purchased services                  | 23,475                 | 13,319                 | 13,800                             | -                                  | 17,600                    | 18,200                                 |
| Other operating expenses            | 460,109                | 435,091                | 537,680                            | 301,492                            | 534,450                   | 458,170                                |
| Cost accounting                     | <u>12,507</u>          | <u>11,765</u>          | <u>11,570</u>                      | <u>3,301</u>                       | <u>11,325</u>             | <u>11,860</u>                          |
| Total Expense                       | 511,446                | 477,179                | 579,150                            | 309,579                            | 579,775                   | 507,790                                |
| <b>Net Tax levy</b>                 | <b>1</b>               | <b>(1)</b>             | <b>-</b>                           | <b>1</b>                           | <b>-</b>                  | <b>-</b>                               |
| <b>Full time equivalents (FTEs)</b> | <b>-</b>               | <b>-</b>               | <b>-</b>                           |                                    |                           | <b>-</b>                               |

| <b>Program Detail:</b>                      | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|---|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Accident Claims                             | -                   | -                        | (5,980)                 | 5,980                   | -                        | -                   |
| Governmental                                | -                   | -                        | (501,810)               | 501,810                 | -                        | -                   |
| <b>Total Intergovernmental<br/>Services</b> | <b>-</b>            | <b>-</b>                 | <b>(507,790)</b>        | <b>507,790</b>          | <b>-</b>                 | <b>-</b>            |



## 2017 Divisional Budget

**Department:** Public Works

**Division:** Facilities

**Mission Statement:**

Provide leadership, guidance and support to facility management, infrastructure and grounds.

**Major Achievements:**

1. The re-organization created a facility foreman position and provided additional support in the front office, while moving project management under the Director. The changes create a more efficient work flow, while promoting accountability to the County's goals and objectives.
2. Utilized seasonal staffing model (May - September) with Huber/community service volunteers performing special projects. Limited term employees are performing regular ground maintenance.
3. Completed the construction for the new DPW Vehicle Maintenance Facility.

**Goals and Objectives:**

1. Implement Facility Capital Improvement Plan (CIP). (FA6 - G1 - O1), (FA6 - G1 - O3)
2. Evaluate and prioritize areas to be mowed county-wide. Limit areas of 'finish' mowing to those visible in Parks and Grounds. (FA6 - G1 - O4)
3. Mulch around trees and planting beds to prevent weeds, promote health of plantings and provide better aesthetics. (FA6 - G1 - O4)
4. Create performance indicators and administrative guidance /goals for CIP, maintenance projects and overall use of staff time. (FA6 - G1 - O1), (FA6 - G1 - O3), (FA3 - G2 - O5)
5. Review current facility cleaning contract for cost saving measures. (FA6 -G1- O4)

| <b>Performance Indicators:</b>                             | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| Community service / volunteer labor hours                  | 7,500                  | 5,000                  | 1,000                     | 200                  |
| Number of facilities personnel equipment training sessions | 10                     | 10                     | 5                         | 5                    |
| Supervisors for community service labor                    | 4                      | 3                      | 2                         | 2                    |
| Electronic preventative maintenance work orders processed  | 660                    | 607                    | 600                       | 600                  |

**Performance Indicator Notes:** Significant decrease of Community Service labor hours due to changes in work release monitoring program.



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- No significant changes.

#### ***Expenditures:***

- Increased depreciation \$51,830 for the new Asset Works software program.

#### ***FTE/Personnel:***

- Eliminated 1.0 Maintenance Technician.
- Reallocation of departmental staff during 2016 increased 2.15 FTEs.

**WALWORTH COUNTY  
PUBLIC WORKS**

**Division: Facilities**

**Net tax levy: \$ 1,224,760**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Interdepartmental revenues          | (566,723)              | (468,264)              | (542,616)                          | (286,923)                          | (522,216)                 | (555,293)                              |
| Miscellaneous                       | (28,369)               | -                      | -                                  | (5)                                | (5)                       | -                                      |
| <b>Total Revenue</b>                | <b>(595,092)</b>       | <b>(468,264)</b>       | <b>(542,616)</b>                   | <b>(286,928)</b>                   | <b>(522,221)</b>          | <b>(555,293)</b>                       |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 1,129,314              | 1,185,034              | 1,277,480                          | 639,471                            | 1,411,302                 | 1,197,746                              |
| Purchased services                  | 34,889                 | 33,914                 | 170,770                            | 13,099                             | 164,770                   | 160,445                                |
| Other operating expenses            | 351,018                | 254,408                | 294,863                            | 98,763                             | 281,550                   | 309,257                                |
| Interdepartmental expenses          | -                      | -                      | -                                  | -                                  | -                         | 100                                    |
| Depreciation                        | -                      | -                      | -                                  | -                                  | -                         | 51,830                                 |
| Capital                             | 10,816                 | 10,577                 | -                                  | 2,515                              | 8,647                     | 113,000                                |
| Cost accounting                     | 20,168                 | 24,637                 | 26,376                             | 8,622                              | 29,716                    | (52,325)                               |
| <b>Total Expense</b>                | <b>1,546,205</b>       | <b>1,508,570</b>       | <b>1,769,489</b>                   | <b>762,470</b>                     | <b>1,895,985</b>          | <b>1,780,053</b>                       |
| <b>Net Tax levy</b>                 | <b>951,113</b>         | <b>1,040,306</b>       | <b>1,226,873</b>                   | <b>475,542</b>                     | <b>1,373,764</b>          | <b>1,224,760</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>15.67</b>           | <b>14.95</b>           | <b>16.90</b>                       |                                    |                           | <b>18.05</b>                           |

| <b>Program Detail:</b>    | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|---------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Administration            | -                   | 394,882                  | (180,103)               | 1,082,482               | 902,379                  | -                   |
| Building Maintenance      | -                   | 670,511                  | (375,190)               | 909,095                 | 533,905                  | -                   |
| Facility Payroll Clearing | 16.90               | 161,480                  | -                       | (211,524)               | (211,524)                | 18.05               |
| <b>Total Facilities</b>   | <b>16.90</b>        | <b>1,226,873</b>         | <b>(555,293)</b>        | <b>1,780,053</b>        | <b>1,224,760</b>         | <b>18.05</b>        |



## 2017 Divisional Budget

---

**Department:** Public Works

**Division:** Parks

***Mission Statement:***

Beginning in 2017, this division has been moved to the General Fund.

***Major Achievements:***

1. n/a

***Goals and Objectives:***

1. n/a

**WALWORTH COUNTY  
PUBLIC WORKS**

**Division: Parks and Trails**

**Net tax levy: \$ -**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Total Revenue                       | -                      | -                      | -                                  | -                                  | -                         | -                                      |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 37,026                 | 54,578                 | 53,100                             | 26,289                             | 55,755                    | -                                      |
| Other operating expenses            | 790                    | 509                    | 2,500                              | -                                  | 2,000                     | -                                      |
| Cost accounting                     | (37,813)               | (55,088)               | (55,600)                           | (26,292)                           | (57,755)                  | -                                      |
| Total Expense                       | 3                      | (1)                    | -                                  | (3)                                | -                         | -                                      |
| <b>Net Tax levy</b>                 | <b>3</b>               | <b>(1)</b>             | <b>-</b>                           | <b>(3)</b>                         | <b>-</b>                  | <b>-</b>                               |
| <b>Full time equivalents (FTEs)</b> | <b>-</b>               | <b>-</b>               | <b>-</b>                           |                                    |                           | <b>-</b>                               |

| <b>Program Detail:</b>        | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|-------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| <b>Total Parks and Trails</b> | <b>-</b>            | <b>-</b>                 | <b>-</b>                | <b>-</b>                | <b>-</b>                 | <b>-</b>            |



## 2017 Divisional Budget

**Department:** Public Works

**Division:** Solid Waste

***Mission Statement:***

Protect the County's natural resources and health of its residents, and address solid waste needs by sponsoring programs to properly collect and dispose of hazardous waste and special waste materials. Oversee the County's interest in landfill siting and expansion processes. Promote waste reduction and recycling by providing educational programs and information services.

***Major Achievements:***

1. Worked with municipal officials in the City of Whitewater and Town of Linn to staff and finance a satellite Clean Sweep collection site in each community.
2. Worked with Walworth County Sheriff's Office personnel, Public Health Division personnel, and local healthcare and pharmacy providers to establish, publicize and undertake an ongoing pharmaceutical drop-off program at the Walworth County Sheriff's Office.
3. Executed Memorandum of Understanding with both Jefferson and Waukesha counties for shared solid waste services.

***Goals and Objectives:***

1. Maintain donations from local waste haulers and service organizations to help fund the annual household Clean Sweep collection program. (FA1 - G2 - O6), (FA2 - G4 - O4)
2. Develop agreements with local municipalities to generate funding to offset a portion of the cost of Clean Sweep program services provided to their residents. (FA1 - G1 - O3)
3. Provide Fall Clean Sweep program and meet 2017 performance goals. (FA5 - G1 - O1), (FA5 - G1 - O2)
4. Work with both Jefferson and Waukesha counties on shared solid waste services. (FA1 - G1 - O1), (FA5 - G1 - O1)

| <b><i>Performance Indicators:</i></b>                    | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| Number of households served at Clean Sweep               | 900                    | 670                    | 775                       | 900                  |
| Pounds of household hazardous waste collected            | 39,600                 | 32,957                 | 35,000                    | 40,000               |
| Number of households served at pharmaceutical collection | 360                    | 0                      | 0                         | 0                    |
| Pounds of pharmaceuticals collected                      | 975                    | 713.5                  | 800                       | 840                  |
| Pounds of County owned electronics recycled              | 6,500                  | 15,529                 | 6,000                     | 6,500                |
| Number of mercury bulbs recycled                         | 2,650                  | 2,500                  | 2,200                     | 2,500                |
| Pounds of ballasts recycled                              | 200                    | 250                    | 475                       | 500                  |

***Performance Indicator Notes:*** Pharmaceutical collections transferred to Sheriff's Office, pounds of pharmaceuticals collected are still reported in performance indicators.



## 2017 Divisional Budget (continued)

---

### ***Significant Issues:***

#### ***Revenues:***

- No significant changes.

#### ***Expenditures:***

- No significant changes.

#### ***FTE/Personnel:***

- Reallocation of departmental staff during 2016 reduced .05 FTEs.

**WALWORTH COUNTY  
PUBLIC WORKS**

**Division: Solid Waste**

**Net tax levy: \$ 19,687**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| Revenue:                            |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (12,261)               | (14,415)               | (8,000)                            | -                                  | (8,000)                   | (8,000)                                |
| Intergov'tl charges for service     | (95,236)               | (85,288)               | (73,814)                           | (22,500)                           | (73,814)                  | (73,814)                               |
| Public charges for services         | (6,578)                | (4,111)                | (5,500)                            | -                                  | (4,000)                   | (4,000)                                |
| Miscellaneous                       | (7,176)                | (3,793)                | (3,701)                            | (16)                               | (3,250)                   | (3,001)                                |
| <b>Total Revenue</b>                | <b>(121,251)</b>       | <b>(107,607)</b>       | <b>(91,015)</b>                    | <b>(22,516)</b>                    | <b>(89,064)</b>           | <b>(88,815)</b>                        |
| Expense:                            |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 51,258                 | 36,163                 | 23,876                             | 13,256                             | 22,402                    | 16,818                                 |
| Purchased services                  | 78,134                 | 60,756                 | 76,370                             | 26                                 | 74,820                    | 76,475                                 |
| Other operating expenses            | 12,417                 | 10,142                 | 12,417                             | 166                                | 12,012                    | 14,869                                 |
| Interdepartmental expenses          | 301                    | 143                    | 50                                 | 75                                 | 150                       | 150                                    |
| Cost accounting                     | 126                    | 33                     | 90                                 | -                                  | 40                        | 190                                    |
| <b>Total Expense</b>                | <b>142,236</b>         | <b>107,237</b>         | <b>112,803</b>                     | <b>13,523</b>                      | <b>109,424</b>            | <b>108,502</b>                         |
| <b>Net Tax levy</b>                 | <b>20,985</b>          | <b>(370)</b>           | <b>21,788</b>                      | <b>(8,993)</b>                     | <b>20,360</b>             | <b>19,687</b>                          |
| <b>Full time equivalents (FTEs)</b> | <b>0.80</b>            | <b>0.80</b>            | <b>0.25</b>                        |                                    |                           | <b>0.20</b>                            |

| <b>Program Detail:</b>   | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|--------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Administration           | -                   | 14,022                   | (3,815)                 | 31,644                  | 27,829                   | -                   |
| Waste Disposal Programs  | -                   | 3,690                    | (85,000)                | 95,040                  | 10,040                   | -                   |
| SW Payroll Clearing      | 0.25                | 4,076                    | -                       | (18,182)                | (18,182)                 | 0.20                |
| <b>Total Solid Waste</b> | <b>0.25</b>         | <b>21,788</b>            | <b>(88,815)</b>         | <b>108,502</b>          | <b>19,687</b>            | <b>0.20</b>         |

**WALWORTH COUNTY  
PUBLIC WORKS  
DEPARTMENTAL SUMMARY**

|                                     | <b>Actual<br/>2014</b> | <b>Actual<br/>2015</b> | <b>Adopted<br/>Budget<br/>2016</b> | <b>6 Month<br/>Actual<br/>2016</b> | <b>Projected<br/>2016</b> | <b>Preliminary<br/>Budget<br/>2017</b> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Intergovernmental aids              | (2,118,148)            | (2,182,423)            | (2,235,580)                        | (549,575)                          | (2,246,524)               | (2,246,524)                            |
| Interdepartmental revenues          | (621,527)              | (512,508)              | (572,524)                          | (307,486)                          | (559,716)                 | (585,473)                              |
| Intergov't'l charges for service    | (3,331,085)            | (3,581,588)            | (3,381,349)                        | (1,620,901)                        | (3,399,511)               | (3,293,902)                            |
| Licenses & permits                  | (18,085)               | (18,378)               | (16,500)                           | (10,573)                           | (18,000)                  | (14,000)                               |
| Public charges for services         | (199,370)              | (142,191)              | (139,240)                          | (67,711)                           | (128,762)                 | (129,927)                              |
| Miscellaneous                       | (556,745)              | (472,463)              | (556,126)                          | (311,555)                          | (553,677)                 | (474,221)                              |
| Transfers from other funds          | -                      | (1,001,900)            | -                                  | -                                  | -                         | (250,000)                              |
| Other financing sources             | (5,736)                | (2,381)                | (50,000)                           | (14,485)                           | (14,485)                  | -                                      |
| Equity                              | -                      | -                      | 123,212                            | -                                  | -                         | (176,700)                              |
| <b>Total Revenue</b>                | <b>(6,850,696)</b>     | <b>(7,913,832)</b>     | <b>(6,828,107)</b>                 | <b>(2,882,286)</b>                 | <b>(6,920,675)</b>        | <b>(7,170,747)</b>                     |
| <b>Expenses:</b>                    |                        |                        |                                    |                                    |                           |  |
| Wages & benefits                    | 4,872,093              | 5,218,214              | 5,781,685                          | 2,886,619                          | 5,525,683                 | 5,569,244                              |
| Purchased services                  | 338,701                | 412,561                | 576,475                            | 117,672                            | 591,727                   | 600,374                                |
| Other operating expenses            | 2,976,830              | 2,658,300              | 3,246,652                          | 1,104,154                          | 3,344,228                 | 3,140,751                              |
| Interdepartmental expenses          | 2,506                  | 251                    | 725                                | 111                                | 300                       | 450                                    |
| Depreciation                        | 833,380                | 970,904                | 1,029,300                          | 485,984                            | 1,061,110                 | 1,460,370                              |
| Transfers to other funds            | 15,000                 | 749,393                | 465,000                            | 465,000                            | 865,000                   | -                                      |
| Capital                             | 1,673,308              | 611,168                | 1,597,200                          | 346,453                            | 2,376,745                 | 1,868,500                              |
| Cost accounting                     | (1,965,228)            | (1,173,797)            | (1,671,540)                        | (60,446)                           | (2,035,028)               | (1,728,476)                            |
| <b>Total Expense</b>                | <b>8,746,590</b>       | <b>9,446,994</b>       | <b>11,025,497</b>                  | <b>5,345,547</b>                   | <b>11,729,765</b>         | <b>10,911,213</b>                      |
| <b>Net Tax levy</b>                 | <b>1,895,894</b>       | <b>1,533,162</b>       | <b>4,197,390</b>                   | <b>2,463,261</b>                   | <b>4,809,090</b>          | <b>3,740,466</b>                       |
| <b>Full time equivalents (FTEs)</b> | <b>61.72</b>           | <b>63.00</b>           | <b>65.10</b>                       |                                    |                           | <b>65.05</b>                           |

WALWORTH COUNTY

*This page intentionally left blank.*



W I S C O N S I N

## **INTERNAL SERVICE FUNDS**

WELFORTH COUNTY

*This page intentionally left blank.*



Est. 1839

W E L F O R T H C O U N T Y



## 2017 Divisional Budget

---

**Department:** Human Resources

**Division:** Health Insurance

***Mission Statement:***

Effectively manage the health insurance fund to provide benefits as contractually obligated in a cost-effective manner.

***Major Achievements:***

1. Provided contractually obligated health benefits to an average enrollment of 253 single and 534 family participants.
2. Received Interactive Health Solutions award for Healthiest Company. This award is received for maintaining the County's 2015 aggregate wellness results as compared to all of the vendor clients' aggregate results.
3. Provided on-site fitness classes and wellness improvement challenges to positively affect employee wellness.
4. Maintained annual premium equivalents for 2016 through wellness initiatives, employee education, and renegotiating contractual arrangements.
5. Fiscal year 2015 ended with a reduction to the health fund balance however the reduction was less than anticipated.
6. Implemented Focus Health and Smart Choice MRI to help reduce expenses to plan.
7. Added an additional network choice to the health plan to increase utilization savings.
8. Provided 27 educational meetings for employees on Tier 1 and Tier 2 health plans and the difference between the two plans.

***Goals and Objectives:***

1. Maintain appropriate reserve levels to attain controlled growth in premium levels and absorb varying claims activity levels while preserving premium levels. (FA2 - G1 - O5), (FA2 - G2 - O1)
2. Educate all participants on Tier 1, Tier 2 plans and network choices. (FA3 - G3 - O2)
3. Educate all participants on new programs offered by health plan that aim to reduce overall plan and participant expense. (FA3 - G3 - O2)
4. Identify programs that would generate an overall savings to the health fund to stabilize the premium rate increases and the costs to the employer and employee. (FA3 - G1 - O4), (FA2 - G2 - O1), (FA2 - G2 - O2)
5. Achieve overall medical inflation costs that are lower than medical trends. (FA3 - G1 - O4)
6. Promote employee wellness opportunities to improve overall health trends, employee morale, and stabilize costs. (FA3 - G3 - O1), (FA3 - G3 - O3)
7. Research Health Care Reform requirements and implement portions of the law as required. (FA3 - G5 - O3)
8. Investigate opportunities to improve the overall cost and quality of health plans. (FA3 - G1 - O4), (FA2 - G2 - O1), (FA2 - G2 - O2)



## 2017 Divisional Budget (continued)

| <i>Performance Indicators:</i>                          | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|---|------------------------|------------------------|---------------------------|----------------------|
| Health insurance enrollees                              | 780                    | 781                    | 787                       | 783                  |
| Average total annual health insurance cost per employee | \$19,230               | \$20,237               | \$21,300                  | \$22,436             |
| Health fund reserves                                    | \$14.9M                | \$14.3M                | \$13.1M                   | \$10.7M              |
| Average market increase in health insurance premiums    | 9.00%                  | 8.00%                  | 8.00%                     | 7.50%                |
| Premium increase for the County                         | -8.0% & -5.0%          | 0%                     | 0%                        | -1.93% & 0%          |

**Performance Indicator Notes:** The performance indicators showing the average market increase in health insurance premiums and premium increase for the County demonstrate the successful performance of the County's health plan compared to market. Many factors can influence this, such as employee wellness, plan design changes, additional discounts obtained, and new vendor contracts.

### **Significant Issues:**

#### **Revenues:**

- Projected use of fund balance in 2017 of \$2,462,485 based on calculation of County trends.

#### **Expenditures:**

- The projected overall cost per employee is rising slightly for 2017 to \$22,436 per employee, per year. This calculation is the total of all plan expenditures and includes a medical inflation trend. This figure does not include any of the cost-sharing elements the employee is paying before the expenses impact the plan (e.g., co-pays, coinsurance, deductibles, etc.).
- Overall expenditures are projected to increase by \$840,810 for 2017 compared to projected 2016 expenditures. This is due to trends, fixed cost increases and no plan design changes to tier 2 plan.

#### **FTE/Personnel:**

- No staff is assigned to this division.

**WALWORTH COUNTY  
HEALTH INSURANCE**

**Division: Health Insurance**

**Net tax levy: \$ -**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Interdepartmental revenues          | (13,527,547)           | (13,651,852)           | (13,646,485)                       | (8,144,373)                        | (13,820,000)              | (13,413,878)                           |
| Public charges for services         | (1,614,704)            | (1,546,899)            | (1,505,773)                        | (1,107,395)                        | (1,560,000)               | (1,564,429)                            |
| Miscellaneous                       | (20,762)               | (28,496)               | (27,900)                           | (33,416)                           | (71,750)                  | (42,862)                               |
| Equity                              | -                      | -                      | (1,714,875)                        | -                                  | -                         | (2,322,400)                            |
| <b>Total Revenue</b>                | <b>(15,163,013)</b>    | <b>(15,227,247)</b>    | <b>(16,895,033)</b>                | <b>(9,285,184)</b>                 | <b>(15,451,750)</b>       | <b>(17,343,569)</b>                    |
| <b>Expense:</b>                     |                        |                        |                                    |                                    |                           |  |
| Purchased services                  | 65,700                 | 57,090                 | 80,500                             | 34,167                             | 66,700                    | 70,800                                 |
| Other operating expenses            | 15,040,158             | 15,740,743             | 16,800,283                         | 8,376,024                          | 16,658,133                | 17,265,919                             |
| Interdepartmental expenses          | -                      | 12,224                 | 14,250                             | 721                                | 5,200                     | 6,850                                  |
| <b>Total Expense</b>                | <b>15,105,858</b>      | <b>15,810,057</b>      | <b>16,895,033</b>                  | <b>8,410,912</b>                   | <b>16,730,033</b>         | <b>17,343,569</b>                      |
| <b>Net Tax levy</b>                 | <b>(57,155)</b>        | <b>582,810</b>         | <b>-</b>                           | <b>(874,272)</b>                   | <b>1,278,283</b>          | <b>-</b>                               |
| <b>Full time equivalents (FTEs)</b> | <b>-</b>               | <b>-</b>               | <b>-</b>                           |                                    |                           | <b>-</b>                               |

| <b>Program Detail:</b>        | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|-------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Health Insurance              | -                   | -                        | (17,339,457)            | 17,339,457              | -                        | -                   |
| Wellness Program              | -                   | -                        | (4,112)                 | 4,112                   | -                        | -                   |
| <b>Total Health Insurance</b> | <b>-</b>            | <b>-</b>                 | <b>(17,343,569)</b>     | <b>17,343,569</b>       | <b>-</b>                 | <b>-</b>            |



## 2017 Divisional Budget

**Department:** Human Resources

**Division:** Dental Insurance

**Mission Statement:**

Provide dental insurance benefits within the County's contractual and financial obligations.

**Major Achievements:**

1. Provided dental benefits to average enrollment of 187 single and 575 family participants.
2. Introduced new dental provider network to provide additional savings to participants and County.

**Goals and Objectives:**

1. Maintain appropriate reserve levels to attain controlled growth in premium levels and absorb varying claims activity levels. (FA3 - G1 - O4), (FA2 - G2 - O1), (FA2 - G2 - O2)
2. Review current benefit levels to verify benefits are still competitive. (FA3 - G1 - O4), (FA2 - G2 - O1), (FA2 - G2 - O2)

| <b>Performance Indicators:</b>                    | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|---|------------------------|------------------------|---------------------------|----------------------|
| Dental insurance enrollees                        | 682                    | 695                    | 766                       | 756                  |
| Average annual dental insurance cost per employee | \$1,154                | \$1,101                | \$1,131                   | \$1,221              |
| Dental fund reserves                              | \$635K                 | \$725K                 | \$779K                    | \$731K               |

**Performance Indicator Notes:** n/a

**Significant Issues:**

**Revenues:**

- No significant changes.

**Expenditures:**

- County claims expenses per person are increasing over 2016 due to inflation of dental related inflation. Some of this inflation impact is minimized as a result of the new network.

**FTE/Personnel:**

- No staff is assigned to this division.

**WALWORTH COUNTY  
DENTAL INSURANCE**

**Division: Dental Insurance**

**Net tax levy: \$ -**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Interdepartmental revenues          | (830,681)              | (848,362)              | (851,862)                          | (525,279)                          | (871,000)                 | (850,854)                              |
| Public charges for services         | (19,774)               | (15,672)               | (13,002)                           | (13,995)                           | (19,430)                  | (21,630)                               |
| Miscellaneous                       | (610)                  | (1,039)                | (1,227)                            | (1,384)                            | (3,320)                   | (2,210)                                |
| Equity                              | -                      | -                      | 1,683                              | -                                  | -                         | (48,514)                               |
| <b>Total Revenue</b>                | <b>(851,065)</b>       | <b>(865,073)</b>       | <b>(864,408)</b>                   | <b>(540,658)</b>                   | <b>(893,750)</b>          | <b>(923,208)</b>                       |
| <b>Expense:</b>                     |                        |                        |                                    |                                    |                           |  |
| Purchased services                  | 1,500                  | 1,500                  | 1,500                              | 1,500                              | 1,500                     | 1,500                                  |
| Other operating expenses            | 776,370                | 773,158                | 862,308                            | 432,373                            | 864,670                   | 921,108                                |
| Interdepartmental expenses          | -                      | 246                    | 600                                | -                                  | 300                       | 600                                    |
| <b>Total Expense</b>                | <b>777,870</b>         | <b>774,904</b>         | <b>864,408</b>                     | <b>433,873</b>                     | <b>866,470</b>            | <b>923,208</b>                         |
| <b>Net Tax levy</b>                 | <b>(73,195)</b>        | <b>(90,169)</b>        | <b>-</b>                           | <b>(106,785)</b>                   | <b>(27,280)</b>           | <b>-</b>                               |
| <b>Full time equivalents (FTEs)</b> | <b>-</b>               | <b>-</b>               | <b>-</b>                           |                                    |                           | <b>-</b>                               |

| <b>Program Detail:</b>        | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|-------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Dental Insurance              | -                   | -                        | (923,208)               | 923,208                 | -                        | -                   |
| <b>Total Dental Insurance</b> | <b>-</b>            | <b>-</b>                 | <b>(923,208)</b>        | <b>923,208</b>          | <b>-</b>                 | <b>-</b>            |



## 2017 Divisional Budget

---

**Department:** Human Resources

**Division:** Worker's Compensation

***Mission Statement:***

Effectively administer the Worker's Compensation Act of Wisconsin alongside the County's contractual and financial obligations.

***Major Achievements:***

1. Conducted semi-annual safety audits to continue to improve working conditions to prevent injuries.
2. Continued review of safety procedure compliance on annual performance evaluations and investigating employee safety suggestions for implementation.
3. Department/building safety meetings held quarterly at a minimum.
4. Ongoing review and potential updates for job descriptions continues to occur to include confirmation of position-specific physical ability needs to verify current requirements for safe performance of the duties with or without accommodation.
5. Completed Medical Services RFP to select the best provider with the best pricing for pre-employment services and occupational medicine services.
6. Percentage of indemnity claims has decreased by an increased utilization of a light duty program.
7. Assisted departments with developing a new hire safety orientation and track completion, along with updated administrative procedures for department required safety training.
8. Revised departmental accident/injury reports for development of targeted safety efforts and medical cost savings through claims management.

***Goals and Objectives:***

1. Eliminate/reduce accidents through the development, implementation, monitoring and tracking of departmental accident prevention plans. (FA3 - G3 - O4), (FA2 - G3 - O3)
2. Increase County leadership awareness of safety efforts through quarterly updates. (FA3 - G3 - O4)
3. Achieve a visible presence in the County for safety awareness through employee communication and active involvement in departments by risk/benefits manager and safety coordinator. (FA2 - G3 - O5)



## 2017 Divisional Budget (continued)

| <i>Performance Indicators:</i>  | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|---|------------------------|------------------------|---------------------------|----------------------|
| Worker's compensation claims  | 74                     | 90                     | 80                        | 80                   |
| IBNR liability probability is recorded between 80-90%   | 90%                    | 90%                    | 90%                       | 90%                  |
| Worker's compensation reserves are at least 6 months of average claims for the last 3 years * | Yes                    | Yes                    | No                        | Yes                  |
| Incurred dollars per claim  | \$14,854               | \$9,177                | \$10,800                  | \$11,200             |

**Performance Indicator Notes:** While the number of claims has leveled off or decreased in recent history, the County's costs continue to increase as a result of medical inflation and historical claims remaining open and incurring costs. The County experienced a few accidents that increased the average cost per claim because of the time away from work and the permanent partial disability payments required. \*The County Ordinance changed from 4 to 6 months in the Fall of 2016 for the worker's compensation reserves. This ordinance change during the year resulted in the department not meeting the measurement in 2016. The 2014 and 2015 measurement is based on the 4 month reserve.

**Significant Issues:**

**Revenues:**

- Reduced interdepartmental revenues due to rate changes.

**Expenditures:**

- No significant changes.

**FTE/Personnel:**

- No staff is assigned to this division.

**WALWORTH COUNTY  
WORKERS COMPENSATION**

**Division: Workers Compensation**

**Net tax levy: \$ -**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Interdepartmental revenues          | (917,542)              | (847,536)              | (1,200,000)                        | (609,459)                          | (1,202,423)               | (1,036,960)                            |
| Miscellaneous                       | (2,401)                | (8,582)                | (2,000)                            | (3,942)                            | (9,460)                   | (66,040)                               |
| Transfers from other funds          | -                      | (264)                  | -                                  | -                                  | -                         | -                                      |
| Equity                              | -                      | -                      | 54,350                             | -                                  | -                         | -                                      |
| <b>Total Revenue</b>                | <b>(919,943)</b>       | <b>(856,382)</b>       | <b>(1,147,650)</b>                 | <b>(613,401)</b>                   | <b>(1,211,883)</b>        | <b>(1,103,000)</b>                     |
| <b>Expense:</b>                     |                        |                        |                                    |                                    |                           |  |
| Purchased services                  | 61,465                 | 111,971                | 107,600                            | 41,983                             | 87,593                    | 114,770                                |
| Other operating expenses            | 970,037                | 938,286                | 1,040,050                          | 556,578                            | 945,654                   | 985,230                                |
| Interdepartmental expenses          | -                      | 176                    | -                                  | 44                                 | 220                       | 3,000                                  |
| <b>Total Expense</b>                | <b>1,031,502</b>       | <b>1,050,433</b>       | <b>1,147,650</b>                   | <b>598,605</b>                     | <b>1,033,467</b>          | <b>1,103,000</b>                       |
| <b>Net Tax levy</b>                 | <b>111,559</b>         | <b>194,051</b>         | <b>-</b>                           | <b>(14,796)</b>                    | <b>(178,416)</b>          | <b>-</b>                               |
| <b>Full time equivalents (FTEs)</b> | <b>-</b>               | <b>-</b>               | <b>-</b>                           |                                    |                           | <b>-</b>                               |

| <b>Program Detail:</b>                | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|---------------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Workers Compensation                  | -                   | -                        | (1,103,000)             | 1,103,000               | -                        | -                   |
| <b>Total Workers<br/>Compensation</b> | <b>-</b>            | <b>-</b>                 | <b>(1,103,000)</b>      | <b>1,103,000</b>        | <b>-</b>                 | <b>-</b>            |



## 2017 Divisional Budget

**Department:** Finance

**Division:** Risk Management

**Mission Statement:**

Safeguard the County's financial security by utilizing various risk management techniques including risk evaluation, reduction and /or transfer.

**Major Achievements:**

1. Maintained significant reserves in the risk management fund for contingencies and uninsurable risks.
2. Incurred but not reported (IBNR) liability maintained at 95% confidence level.

**Goals and Objectives:**

1. Maintain accurate accounting records and appropriate net position reserves. (FA2 - G1 - O7)
2. Maintain an IBNR liability at 95% confidence level. (FA2 - G1 - O1)

| <b>Performance Indicators:</b>   | <b>2014<br/>Actual</b> | <b>2015<br/>Actual</b> | <b>2016<br/>Projected</b> | <b>2017<br/>Goal</b> |
|--|------------------------|------------------------|---------------------------|----------------------|
| Net Position   | \$4.63M                | \$4.71M                | \$4.42M                   | \$4.42M              |
| IBNR liability at 95% confidence level   | Yes                    | Yes                    | Yes                       | Yes                  |
| Annual review of all property, equipment and vehicles for appropriate coverage | Yes                    | Yes                    | Yes                       | Yes                  |
| Percentage of property claims reported to insurance carrier within 10 days     | 40%                    | 87%                    | 80%                       | 80%                  |

**Performance Indicator Notes:** n/a

**Significant Issues:**

**Revenues:**

- No significant changes.

**Expenditures:**

- No significant changes.

**FTE/Personnel:**

- No staff is assigned to this division.

**WALWORTH COUNTY  
RISK MANAGEMENT**

**Division: Risk Management**

**Net tax levy: \$ -**

|                                     | <u>Actual<br/>2014</u> | <u>Actual<br/>2015</u> | <u>Adopted<br/>Budget<br/>2016</u> | <u>6 Month<br/>Actual<br/>2016</u> | <u>Projected<br/>2016</u> | <u>Preliminary<br/>Budget<br/>2017</u> |
|-------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|---------------------------|--|
| <b>Revenue:</b>                     |                        |                        |                                    |                                    |                           |  |
| Interdepartmental revenues          | (193,683)              | (240,405)              | (244,800)                          | (122,125)                          | (244,260)                 | (309,200)                              |
| Miscellaneous                       | (47,698)               | (40,762)               | (60,905)                           | (66,723)                           | (66,727)                  | (36,240)                               |
| Equity                              | -                      | -                      | (279,295)                          | -                                  | -                         | (237,160)                              |
| <b>Total Revenue</b>                | <b>(241,381)</b>       | <b>(281,167)</b>       | <b>(585,000)</b>                   | <b>(188,848)</b>                   | <b>(310,987)</b>          | <b>(582,600)</b>                       |
| <b>Expense:</b>                     |                        |                        |                                    |                                    |                           |  |
| Purchased services                  | 4,313                  | 4,313                  | 45,000                             | 4,313                              | 4,313                     | 45,000                                 |
| Other operating expenses            | 419,622                | 196,240                | 540,000                            | 328,476                            | 528,200                   | 537,600                                |
| Transfers to other funds            | -                      | 1,308                  | -                                  | -                                  | -                         | -                                      |
| <b>Total Expense</b>                | <b>423,935</b>         | <b>201,861</b>         | <b>585,000</b>                     | <b>332,789</b>                     | <b>532,513</b>            | <b>582,600</b>                         |
| <b>Net Tax levy</b>                 | <b>182,554</b>         | <b>(79,306)</b>        | <b>-</b>                           | <b>143,941</b>                     | <b>221,526</b>            | <b>-</b>                               |
| <b>Full time equivalents (FTEs)</b> | <b>-</b>               | <b>-</b>               | <b>-</b>                           |                                    |                           | <b>-</b>                               |

| <b>Program Detail:</b>       | <u>2016<br/>FTE</u> | <u>2016<br/>Tax Levy</u> | <u>2017<br/>Revenue</u> | <u>2017<br/>Expense</u> | <u>2017<br/>Tax Levy</u> | <u>2017<br/>FTE</u> |
|------------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| Risk Management              | -                   | -                        | (582,600)               | 582,600                 | -                        | -                   |
| <b>Total Risk Management</b> | <b>-</b>            | <b>-</b>                 | <b>(582,600)</b>        | <b>582,600</b>          | <b>-</b>                 | <b>-</b>            |

## **DEBT SERVICE**

WELFORTH COUNTY

*This page intentionally left blank.*



Est. 1839

W E L F O R T H C O U N T Y



## Debt Management

---

Financing long-term capital improvements often requires the issuance of debt. This section describes the County's debt policies, and discusses related information on debt limits and credit ratings.

The County has been and will continue to be conservative in its issuance of debt. The County limits the amount of its debt and restructures its debt issues with the goal of controlling costs for taxpayers and continuing to get the best possible interest rates in the market.

The County thus borrows far less than allowable amounts. State of Wisconsin Statue Section 67.03 imposes limits on the amount of debt that can be issued by a County:

“The aggregate amount of indebtedness, including existing indebtedness, of any municipality shall not exceed 5% (five percent) of the value of the taxable property located therein as equalized for state purposes...”

As of December 31, 2016, the net amount of debt applicable to the statutory limit is estimated to be \$18,150,000, which is considerably below the maximum of \$682,103,455. The County has borrowed 2.7% of the allowable amount.

When the County anticipates issuing debt, an assessment is made of the conditions of the County by an independent credit rating agency. The credit agency considers the County's financial health and debt situation, the economic condition of the area and the County's management of its resources as factors in determining its rating.

The rating is utilized by potential investors to assess their risk in terms of the County's ability to pay them back when the bonds or notes sold become due. The level of risk an investor must assume translates into the interest rate that will be charged to the County to borrow money. The County's most recent rating was Aa1 from Moody's Investors Service.

Other County debt policies are listed below:

1. Debt will be limited by the County's intent to finance some capital costs with cash revenues.
2. The County will analyze capital funding alternatives before a decision to sell debt is made.
3. The County will sell ten-year notes instead of longer term bonds. Debt will be structured to reduce overall cost of repayment, and to enhance the confidence of investors in Walworth County's ability to repay the debt.
4. The County will maintain a segregated Debt Service Fund to provide for principal and interest payments.



## Debt Management

---

5. Debt will be sold with a note or bond rating to provide the County with an independent review of the transaction and to secure the most favorable market interest rate.
6. The proceeds from the sale of notes and bonds will not be used for operations.
7. Debt will not be sold without integrating the costs of debt service with those of day-to-day operations.
8. The County will work to maintain and improve its Aa1 rating.

### Existing Debt

At December 31, 2016, Walworth County will have outstanding indebtedness for all funds of \$18,150,000. Including associated interest commitments, the total obligation is \$19,958,783.97.

The tables, which follow, present a detailed schedule of debt payments due and specific computations for the County's legal debt margin.

All debt outstanding is a general obligation of the County for which an irrevocable, irrevocable tax has been levied at the time of the borrowing to be included in future tax levies, sufficient to repay the principal and interest payments as they become due.

### Debt and Cash Financing

The capital budget for 2017 is \$9,413,437. Funding sources for the capital plan includes tax levy, use of fund balance/net position, grant funds and proceeds from sales of assets.

Walworth County's structure of existing debt is conservative and the principal repayment is aggressive. Table I summarizes total County debt service. Walworth County's borrowing is very modest compared to its legal borrowing limit as depicted in Table II. Tables A & B illustrate total debt service attributable to the Children with Disabilities Education Board and the remaining County budgets. Individual borrowing details follow these tables.

Walworth County  
Total County Debt Service Summary  
Principal and Interest Payment Schedule

Table I

| Total Outstanding Long Term Debt |                  |                 |                |                               |
|----------------------------------|------------------|-----------------|----------------|-------------------------------|
| Year<br>of Maturity              | Principal        | Interest        | BAB<br>Subsidy | Total Principal<br>& Interest |
| 2017                             | 9,205,000.00     | 490,868.13      | (14,532.91)    | 9,681,335.22                  |
| 2018                             | 1,295,000.00     | 286,135.00      | -              | 1,581,135.00                  |
| 2019                             | 1,345,000.00     | 247,298.75      | -              | 1,592,298.75                  |
| 2020                             | 1,385,000.00     | 205,550.00      | -              | 1,590,550.00                  |
| 2021                             | 1,445,000.00     | 160,700.00      | -              | 1,605,700.00                  |
| 2022                             | 520,000.00       | 127,270.00      | -              | 647,270.00                    |
| 2023                             | 540,000.00       | 106,995.00      | -              | 646,995.00                    |
| 2024                             | 565,000.00       | 85,300.00       | -              | 650,300.00                    |
| 2025                             | 590,000.00       | 62,200.00       | -              | 652,200.00                    |
| 2026                             | 615,000.00       | 38,100.00       | -              | 653,100.00                    |
| 2027                             | 645,000.00       | 12,900.00       | -              | 657,900.00                    |
| Totals                           | \$ 18,150,000.00 | \$ 1,823,316.88 | \$ (14,532.91) | \$ 19,958,783.97              |

Computation of Legal Debt Margin  
December 31, 2016

Table II

Chapter 67, Section 03 of the Wisconsin State Statutes States:

"The aggregate amount of indebtedness, including existing indebtedness, of any municipality shall not exceed 5% of the value of the taxable property located therein as equalized for state purposes..."

|   |                             |
|---|-----------------------------|
| Equalized value of real and personal property including TID values <sup>(1)</sup> | \$13,642,069,100            |
| Debt limit - 5% of equalized value  | 682,103,455                 |
| Less: General Obligation Debt as of 12/31/16 <sup>(2)</sup>                       | (18,150,000)                |
| Legal Debt Margin   | <u><u>\$663,953,455</u></u> |

<sup>(1)</sup> The "Equalized value of real and personal property including TID values" is the sum of the equalized values plus the values of the tax incremental districts.

<sup>(2)</sup> General Obligation debt is defined to be the total County indebtedness for all funds. Assumes scheduled payments made for remainder of current year.

Walworth County  
 Children with Disabilities Education Board  
 Debt Service Summary  
 Principal and Interest Payment Schedule

Table A

| Total Outstanding Remaining Debt Service<br>Long Term Debt |                  |                 |                               |
|--|------------------|-----------------|-------------------------------|
| Year<br>of Maturity  | Principal        | Interest        | Total Principal<br>& Interest |
| 2017   | 6,395,000.00     | 336,805.63      | 6,731,805.63                  |
| 2018   | 440,000.00       | 197,735.00      | 637,735.00                    |
| 2019   | 460,000.00       | 181,755.00      | 641,755.00                    |
| 2020   | 475,000.00       | 164,687.50      | 639,687.50                    |
| 2021   | 500,000.00       | 146,525.00      | 646,525.00                    |
| 2022   | 520,000.00       | 127,270.00      | 647,270.00                    |
| 2023   | 540,000.00       | 106,995.00      | 646,995.00                    |
| 2024   | 565,000.00       | 85,300.00       | 650,300.00                    |
| 2025   | 590,000.00       | 62,200.00       | 652,200.00                    |
| 2026   | 615,000.00       | 38,100.00       | 653,100.00                    |
| 2027   | 645,000.00       | 12,900.00       | 657,900.00                    |
| Totals   | \$ 11,745,000.00 | \$ 1,460,273.13 | \$ 13,205,273.13              |

Remaining County Operations  
 Debt Service Summary  
 Principal and Interest Payment Schedule

Table B

| Total Outstanding Remaining Debt Service<br>Long Term Debt |                 |               |                |                               |
|--|-----------------|---------------|----------------|-------------------------------|
| Year<br>of Maturity  | Principal       | Interest      | BAB<br>Subsidy | Total Principal<br>& Interest |
| 2017   | 2,810,000.00    | 154,062.50    | (14,532.91)    | 2,949,529.59                  |
| 2018   | 855,000.00      | 88,400.00     | -              | 943,400.00                    |
| 2019   | 885,000.00      | 65,543.75     | -              | 950,543.75                    |
| 2020   | 910,000.00      | 40,862.50     | -              | 950,862.50                    |
| 2021   | 945,000.00      | 14,175.00     | -              | 959,175.00                    |
| Totals   | \$ 6,405,000.00 | \$ 363,043.75 | \$ (14,532.91) | \$ 6,753,510.84               |

**Walworth County**  
**2017 Principal and Interest Payment Schedules**  
**Individual Borrowing Details**

| August, 2007 Gen. Obligation Bonds<br>Issue Size: \$8,500,000<br>True (Average) Interest Rate - 4.187%<br>Education Board Borrowing for New Lakeland School Facility |                        |                      |                        |
|--|------------------------|----------------------|------------------------|
| Year<br>of Maturity  | Principal              | Interest             | Total                  |
| *2017  | 5,975,000.00           | 124,020.63           | 6,099,020.63           |
| **2018   | -                      | -                    | -                      |
| **2019   | -                      | -                    | -                      |
| **2020   | -                      | -                    | -                      |
| **2021   | -                      | -                    | -                      |
| **2022   | -                      | -                    | -                      |
| **2023   | -                      | -                    | -                      |
| **2024   | -                      | -                    | -                      |
| **2025   | -                      | -                    | -                      |
| **2026   | -                      | -                    | -                      |
| **2027   | -                      | -                    | -                      |
| <b>Totals</b>  | <b>\$ 5,975,000.00</b> | <b>\$ 124,020.63</b> | <b>\$ 6,099,020.63</b> |

\* 2017 Principal payment includes \$5,545,000 of called debt

\*\*2018 thru 2027 will be called April 1, 2017

| January, 2008 Gen. Obligation Bonds<br>Issue Size: \$8,600,000<br>True (Average) Interest Rate - 3.793%<br>Education Board Borrowing for New Lakeland School Facility |                        |                        |                        |
|---|------------------------|------------------------|------------------------|
| Year<br>of Maturity   | Principal              | Interest               | Total                  |
| 2017  | 420,000.00             | 212,785.00             | 632,785.00             |
| 2018  | 440,000.00             | 197,735.00             | 637,735.00             |
| *2019   | 460,000.00             | 181,755.00             | 641,755.00             |
| *2020   | 475,000.00             | 164,687.50             | 639,687.50             |
| *2021   | 500,000.00             | 146,525.00             | 646,525.00             |
| *2022   | 520,000.00             | 127,270.00             | 647,270.00             |
| *2023   | 540,000.00             | 106,995.00             | 646,995.00             |
| *2024   | 565,000.00             | 85,300.00              | 650,300.00             |
| *2025   | 590,000.00             | 62,200.00              | 652,200.00             |
| *2026   | 615,000.00             | 38,100.00              | 653,100.00             |
| *2027   | 645,000.00             | 12,900.00              | 657,900.00             |
| <b>Totals</b>   | <b>\$ 5,770,000.00</b> | <b>\$ 1,336,252.50</b> | <b>\$ 7,106,252.50</b> |

\*Call Date: April 1, 2018

**Walworth County**  
**2017 Principal and Interest Payment Schedules**  
**Individual Borrowing Details (cont.)**

| August, 2009 Taxable Gen. Obligation Promissory Note<br>Issue Size: \$5,345,000<br>True (Average) Interest Rate - 2.635%<br>Road Construction |                        |                     |                       |                        |
|---|------------------------|---------------------|-----------------------|------------------------|
| Year<br>of Maturity   | Principal              | Interest            | BAB<br>Subsidy        | Total                  |
| *2017   | 1,980,000.00           | 44,600.00           | (14,532.91)           | 2,010,067.09           |
| **2018  |                        |                     |                       | -                      |
| **2019  |                        |                     |                       | -                      |
| <b>Totals</b>   | <b>\$ 1,980,000.00</b> | <b>\$ 44,600.00</b> | <b>\$ (14,532.91)</b> | <b>\$ 2,010,067.09</b> |

\* 2017 Principal payment includes \$1,340,000 of called debt

\*\*2018 & 2019 will be called April 1, 2017

| July, 2011 Gen. Obligation Promissory Note<br>Issue Size: \$7,740,000<br>True (Average) Interest Rate - 2.229%<br>Road Construction |                        |                      |                        |
|---|------------------------|----------------------|------------------------|
| Year<br>of Maturity   | Principal              | Interest             | Total                  |
| 2017  | 830,000.00             | 109,462.50           | 939,462.50             |
| 2018  | 855,000.00             | 88,400.00            | 943,400.00             |
| *2019   | 885,000.00             | 65,543.75            | 950,543.75             |
| *2020   | 910,000.00             | 40,862.50            | 950,862.50             |
| *2021   | 945,000.00             | 14,175.00            | 959,175.00             |
| <b>Totals</b>   | <b>\$ 4,425,000.00</b> | <b>\$ 318,443.75</b> | <b>\$ 4,743,443.75</b> |

\*Call Date: April 1, 2018



## Long-term Debt Outlook

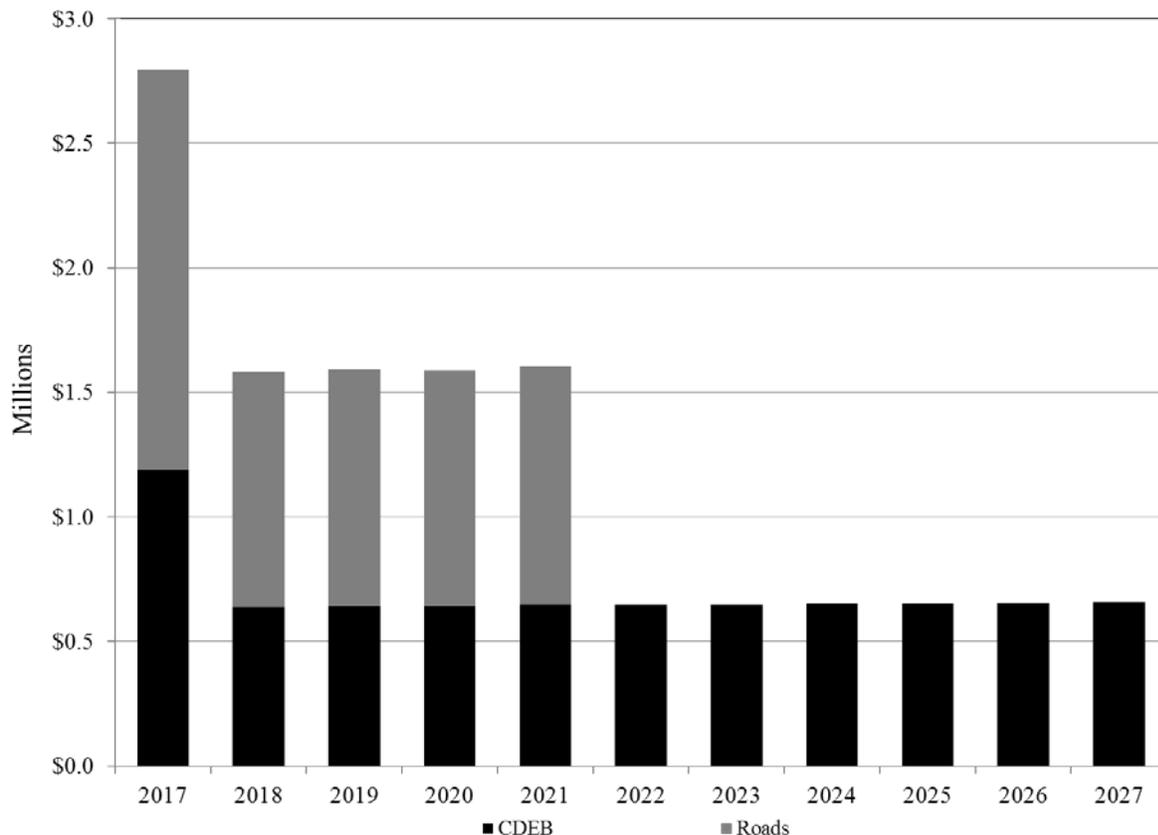
The County has been successful in developing a capital plan for years 2017 through 2021 which includes no borrowings. The County continues to look for ways to reduce current principal and interest payments outstanding.

### Changes from Prior Year's Plan Related to Future Borrowings

No further borrowings have been included in the five year capital plan for the 2013, 2014, 2015, 2016 or 2017 five-year budget plans.

### Changes from Prior Year's Plan Related to Outstanding Debt Service Payments

In the last several years, debt has been called to lower future payments. In 2017, two of the remaining four outstanding debt service obligations will be called. Expected calls include the School building borrowing from 2007 in the amount of \$5,545,000 and the 2009 road construction Build America Bond borrowing in the amount of \$1,340,000. The following graph depicts remaining required debt payments going forward, assuming calls are made.





## Long-term Debt Outlook

### Called Debt Funding Sources

Over the last seven years, the CDEB fund has set aside funds to save for future debt service payments in a committed fund balance account. The account currently holds \$8,917,864. \$5,545,000 will be used in 2017 to call the outstanding debt related to the 2007 borrowing. \$3,372,864 will remain in this fund for future debt service. \$4,910,000 would be needed to call all of the outstanding School debt in 2018.

The outstanding road construction borrowing being called in 2017 for \$1,340,000 will be funded with \$150,000 of available debt service committed savings in the debt service fund and \$1,190,000 of available fund balance in the General fund over the County's minimum 20% reserve level.

### Other Debt Service Related Savings

County ordinance allows excess funds accumulated in the Public Works fund over the County's ordinance for minimum net position requirements to fund road and bridge construction projects. This in turn reduces the need to borrow for road construction by allowing funding to come from funds already set aside for this purpose. The current committed fund balance account for road and bridge construction is \$5,467,503.

The County has listed planned tax levies for road construction in the capital plan. A road construction levy allows the County to save for future road construction projects. This eliminates the need for borrowing for large expected road construction projects and avoids large increases or decreases in the tax levy due to road construction. During 2016, \$317,611 has been added to the account by projects coming in under budget. \$400,000 was transferred during 2016, from excess funding available in the Public Works fund at December 31, 2015. The 2017 budget includes a plan to increase road construction committed account by \$1,090,000. The following chart depicts the five year plan of this committed account.

### Five Year Plan for Road Contingency Funds

| Year    | 5 Year Plan Add/(Use) | Remaining Balance |
|---------|-----------------------|-------------------|
| Current | \$ -                  | \$5,467,503       |
| 2017    | 1,090,000             | 6,557,503         |
| 2018    | 140,000               | 6,697,503         |
| 2019    | (740,000)             | 5,957,503         |
| 2020    | (411,000)             | 5,546,503         |
| 2021    | (400,000)             | 5,146,503         |

## **CAPITAL PROJECTS**

WELFORTH COUNTY

*This page intentionally left blank.*



Est. 1839

W E L F O R T H C O U N T Y



## Capital Policies

---

Capital expenditures are projects to maintain or improve a County asset, often called infrastructure. The projects are usually nonrecurring expenditures for a physical improvement with a long useful life. Projects require an up-front commitment of resources which benefit the County and its citizens by extending the useful life of existing assets and creating new ones. Decisions regarding the financing of these capital improvements affect the availability of resources for any other purpose.

### **Five Year Plan**

The capital plan identifies capital needs or projects over the next five years. Capital expenditures in plan years beyond the next fiscal year have no expenditure authority. They are for planning purposes only.

Capital development of project requests includes compilation of cost estimates for each of the years, justification of projects, and the prioritization of the projects in year one. Department heads are responsible for project requests. A CIP request requiring physical plant additions or alterations are made in conjunction with the Director of Central Services. A CIP request requiring information technology needs are made in conjunction with the Director of Information Technology. Projects determined in conjunction with the Director of Central Services or the Director of Information Technology will be overseen and led by these directors through the capital project process.

### **Capital Project Definition**

Capital projects included in the 5-year CIP must meet ONE of the following:

- New construction, expansion, renovation, or replacement project for an existing facility or facilities. Projects must have a total cost of at least \$10,000 over the life of the project. Costs can include the cost of land, engineering, architectural planning, contracted services and in some cases, staff time to complete the project.
- A purchase of equipment that will be capitalized. Typically, this is a purchase of major equipment costing \$5,000 or more, with a useful life of at least 3 years. It may also qualify as a capital asset under highway or Medicaid requirements with a lesser cost.
- An individual purchase or group purchase of multiple assets that will not be capitalized, but exceeds \$25,000.
- A major maintenance or rehabilitation project for an existing facility or existing equipment repair with a cost of \$10,000 or more, and an economic life of at least 10 years.



## Capital Policies

---

### Capital Improvement Plan (CIP) Process

The goal of the CIP is to create a logical, data-driven, comprehensive, integrated and transparent capital investment strategy that addresses infrastructure needs, reflects County values, support County operations, programs and services and exemplifies financial and environmental best practices.

While the County strives to create a comprehensive five year capital plan, inevitably, a current capital request rises to a higher priority as more information becomes available, new ideas are formed or in the event of a safety concern. Below is a summarized look at the steps taken during the capital planning process.

- February Facilities staff and management meet with department management in each building to identify building needs. These needs will later be prioritized and sorted into operating versus capital items based on the County's capital project definition.
- March Public Works management (facilities and highway) work in conjunction with finance and purchasing staff to begin to develop estimated costs based on the lists compiled in February. Early prioritization of projects assists in identifying long range projects versus those requesting funding in the current budget year. The five year plan is reviewed annually for changes in priorities.
- April All requests for information technology needs are requested through the Information Technology Planning – Project Investment Justification or Purchasing New and Replacement Computer processes. Requests are due to the Information Technology department in early May of each year.
- May Departments identify additional non-building or information technology capital items they wish to include in their capital requests.
- June All departments submit final capital requests.
- July Finance department staff review CIP, identify an initial recommendation of funding sources based on current available resources and gather additional information required to complete capital planning requirements.
- August The 5-year capital improvement plan is reviewed by the County Administrator as part of the Administrative Review process.
- September The plan is forwarded for review and recommendation of the Public Works Committee. The plan, along with the recommendation of the Public Works Committee, is forwarded to the Finance Committee for review/action. The Finance Committee adopts the Preliminary budget, which includes the CIP.
- October The preliminary plan is printed and posted on the County's website for review.



## Capital Policies

---

November The Preliminary budget is sent to the full County Board for deliberation and adoption.

### **Funding Decisions and Prioritization of Capital Projects**

Funding decisions are made in light of overall budgetary priorities and needs. They consider short and long-term resource availability that coincide with the useful lives and the cost of the projects. Some additional capital improvement policies are described below.

- A. The County assesses the needs for both maintenance of capital assets and provisions for on-going direct services to citizens. The County will make every effort to maintain and, where appropriate, enhance the capital inventory.
- B. The County implements capital projects within its ability to finance improvements using short and long-term resources. Financing decisions balance the use of pay-as-you-go financing (current financial resources) with long-term (debt) financing. The County attempts to make substantial cash contribution to capital improvements. The significant use of “current” resources to finance capital improvements reflects the County’s restraint in incurring long-term obligations. The issuance of debt to finance capital improvements is predicated on the County’s ability to service the debt over the life of the issue, without jeopardizing availability of tax dollars for operating requirements.
- C. Capital improvement decisions consider the impact of operating and maintenance costs to ensure the County’s ability to maintain the capital asset and realize the best ongoing financial outcome.
- D. The County considers capital items based on how they contribute to the overall Long Range Plan.
- E. The County uses a number of other considerations when deciding on its capital plan. Additional factors are also considered prior to inclusion in the budget and prioritized in the following order. These priority ratings are not listed for each individual proposed item in this document, but have been considered during the administrative review process.

1 – Mandated or legal obligation: Proposed projects mandated by State Statute or by action of the County Board or Committee of the County Board. Projects where there is little or no choice in whether or not the project should be included.

2 – Safety issue or concern: Proposed projects will address a current safety issue, concern or problem.



## Capital Policies

---

3 – Replacement – out of service: Proposed projects replacing necessary County assets not working, broken or out of service. This may include fleet equipment or vehicles needing replacement before scheduled replacement.

4 – Productivity improvement or operational savings: Proposed projects expected to improve County services or operations. This includes projects where one-time investments are anticipated to lead to on-going budget savings in future years.

5 – Facility or grounds repair/maintenance: Proposed projects to repair or maintain current existing County facilities and grounds.

6 – Scheduled replacement: Proposed projects that replace a current county asset on a replacement schedule. This may include fleet equipment or vehicles.

7 – New capital asset: This rating is used for proposed projects that will increase the number of County assets. This may include additions to fleet equipment or vehicles.

8 – New County program or service: Proposed projects needed (but not mandated) to support a new County program or service proposed for the future.

### **On-going Capital Follow-up**

*Identification/Change in Scope of Capital Projects during the Year:* New or changed project plans that occur during the year, not part of the original budget plan may be added or changed with appropriate review and approval as listed below.

- **Public Works Committee:** A formal change order/review process is followed for large buildings or other projects as necessary to ensure appropriate staff have reviewed the operating, capital, risk/legal and financial ramifications of the change. Public Works Committee approval is required. Smaller project changes require only Public Works Committee approval.
- **Finance Committee:** New vendor contracts valued at \$25,000 or more are authorized by the Finance Committee. Capital projects requiring additional funding or changes in funding sources greater than \$25,000 are approved for budgetary changes by the Finance Committee. Capital budget revisions of less than \$25,000 require approval of the county administrator.
- **Other Committees/Special Boards:** Other Committees or Special Boards become involved based on the department or type of contract involved. For example: Major capital changes for Lakeland School will also be approved by the Children with Disabilities Education Board.



## Capital Policies

---

*Large Project Planning:* Major changes or new large projects such as new buildings, major renovations or large highway projects which are or will be included in the five year capital plan may be taken to the Public Works Committee for early input and feedback on the scope and intent of the project.

*Reporting:* Information on current in-process large capital projects, and certain capital projects of interest, may be requested throughout the project. This traditionally includes the Public Works Committee but may extend to any other Committee involved as requested. These reports may be in the form of verbal updates on progress, financial reports, or other specific information updates as requested.

*Walworth County  
Capital Improvement Funding Summary  
Preliminary Budget*

| Project   | 2017                | 2018                 | 2019                | 2020                | 2021                | Total                |
|---|---------------------|----------------------|---------------------|---------------------|---------------------|----------------------|
| Administration-Transportation Vehicle Project               | \$ 36,500           | \$ 36,500            | \$ 36,500           | \$ -                | \$ -                | \$ 109,500           |
| Capital Projects - Bridge/Dam/Road Construction             | 1,822,000           | 2,760,300            | 3,640,000           | 3,311,000           | 3,094,400           | 14,627,700           |
| Capital Projects - Road Contingency                         | 1,090,000           | 140,000              | -                   | -                   | -                   | 1,230,000            |
| Capital Projects - Health and Human Services Facility       | 1,550,000           | 22,550,000           | -                   | 600,000             | -                   | 24,700,000           |
| Capital Projects - Public Works Facility Improvement        | -                   | -                    | -                   | 135,000             | 2,675,000           | 2,810,000            |
| Capital Projects - Sheriff Central Records Lobby Renovation | -                   | 658,850              | -                   | -                   | -                   | 658,850              |
| Children with Disabilities Ed Bd Projects                   | 147,000             | 642,000              | 40,000              | 40,000              | 40,000              | 909,000              |
| Clerk of Courts - Video Conferencing Project                | 52,000              | 52,000               | -                   | -                   | -                   | 104,000              |
| County Board Room - A/V Upgrade Project                     | 115,000             | -                    | -                   | -                   | -                   | 115,000              |
| Elections - Equipment and Renovation                        | 495,000             | -                    | -                   | -                   | -                   | 495,000              |
| Health and Human Services Capital Projects                  | 20,000              | 43,300               | 24,500              | -                   | -                   | 87,800               |
| Information Technology County-wide Projects                 | 440,000             | 198,000              | 228,000             | 248,000             | 1,000,000           | 2,114,000            |
| Lakeland Health Care Center Capital Projects                | 186,500             | 598,200              | 112,100             | 310,500             | 109,100             | 1,316,400            |
| Land Information Capital Projects                           | 60,000              | 60,000               | 60,000              | 210,000             | -                   | 390,000              |
| Land Use and Resource Mgmt Vehicles                         | -                   | 30,000               | 30,000              | 30,000              | 30,000              | 120,000              |
| Public Works Building and Equipment Projects                | 1,935,076           | 1,913,000            | 1,643,000           | 2,031,000           | 1,448,000           | 8,970,076            |
| PW-Central Services-Government Center Projects              | 170,850             | 50,000               | 30,000              | 30,000              | 30,000              | 310,850              |
| PW-Central Services-Judicial Center Projects                | 382,350             | 80,000               | 60,000              | 60,000              | 710,000             | 1,292,350            |
| PW-Central Services-Other Projects                          | -                   | 20,000               | -                   | -                   | 30,000              | 50,000               |
| PW - Park Projects  | 12,500              | 123,750              | 112,000             | 35,150              | 48,100              | 331,500              |
| Register of Deeds Scanner-Plotter Project                   | 30,000              | -                    | -                   | -                   | -                   | 30,000               |
| Sheriff's Office Projects                                   | 861,161             | 3,855,850            | 2,468,550           | 2,288,050           | 608,475             | 10,082,086           |
| Treasurer Mailing Machine                                   | 7,500               | -                    | -                   | -                   | -                   | 7,500                |
| <b>TOTAL</b>  | <b>\$ 9,413,437</b> | <b>\$ 33,811,750</b> | <b>\$ 8,484,650</b> | <b>\$ 9,328,700</b> | <b>\$ 9,823,075</b> | <b>\$ 70,861,612</b> |

| Funding Source                         | 2017                | 2018                 | 2019                | 2020                | 2021                | Total                |
|--|---------------------|----------------------|---------------------|---------------------|---------------------|----------------------|
| Debt Proceeds                          | \$ -                | \$ -                 | \$ -                | \$ -                | \$ -                | \$ -                 |
| Unallocated Road Construction Funds    | -                   | -                    | 740,000             | 411,000             | 400,000             | 1,551,000            |
| General Funds - Use of Available Funds | 1,997,700           | 18,050,000           | -                   | -                   | -                   | 20,047,700           |
| General Funds - Use of Committed Funds | 255,300             | 4,000,000            | -                   | -                   | -                   | 4,255,300            |
| Land Information Funds                 | 90,000              | 60,000               | 60,000              | 210,000             | -                   | 420,000              |
| Public Works Funds                     | 1,645,076           | 1,893,000            | 1,643,000           | 2,166,000           | 2,785,500           | 10,132,576           |
| Jail Assessment Funds                  | 116,000             | 69,000               | 36,000              | 36,000              | 36,000              | 293,000              |
| Lakeland Health Care Center Funds      | 118,000             | 523,200              | 62,100              | 260,500             | 59,100              | 1,022,900            |
| Proceeds from the Sale of Assets       | 55,000              | 65,000               | 65,000              | 65,000              | 65,000              | 315,000              |
| Grant Funds                            | 237,500             | -                    | 200,000             | 200,000             | -                   | 637,500              |
| Donated Funds                          | 18,500              | -                    | -                   | -                   | -                   | 18,500               |
| Tax Levy                               | 4,880,361           | -                    | -                   | -                   | -                   | 4,880,361            |
| To Be Determined                       | -                   | 9,151,550            | 5,678,550           | 5,980,200           | 6,477,475           | 27,287,775           |
| <b>TOTAL</b>                           | <b>\$ 9,413,437</b> | <b>\$ 33,811,750</b> | <b>\$ 8,484,650</b> | <b>\$ 9,328,700</b> | <b>\$ 9,823,075</b> | <b>\$ 70,861,612</b> |

*Walworth County*  
**2017 - 2021 Capital Improvement Plan**  
**Preliminary Budget**

|  | 2017             | Tax Levy         | Existing Funding | Debt Financing | Grant or Other Financing | 2018              | 2019             | 2020             | 2021             |
|--|------------------|------------------|------------------|----------------|--------------------------|-------------------|------------------|------------------|------------------|
| <b>Administration</b>                    |                  |                  |                  |                |                          |                   |                  |                  |                  |
| Passenger Vehicle-Wheelchair Accessible  | 36,500           | 7,300            |                  |                | 29,200                   | 36,500            | 36,500           |                  |                  |
|  | <b>36,500</b>    | <b>7,300</b>     |                  |                | <b>29,200</b>            | <b>36,500</b>     | <b>36,500</b>    |                  |                  |
| <b>Capital Projects</b>                  |                  |                  |                  |                |                          |                   |                  |                  |                  |
| HHS Facility                             | 1,550,000        |                  | 1,550,000        |                |                          | 22,550,000        |                  |                  |                  |
| Unallocated Road/Bridge Construction     | 1,090,000        | 1,090,000        |                  |                |                          | 140,000           |                  |                  |                  |
| CTH H (Genoa N Village Limits to Hwy 12) | 625,000          | 625,000          |                  |                |                          |                   |                  |                  |                  |
| CTH DD Bridge (Honey Creek)              | 600,000          | 397,700          |                  |                | 202,300                  |                   |                  |                  |                  |
| CTH H (CTH A to Elkhorn)                 | 450,000          | 450,000          |                  |                |                          |                   |                  |                  |                  |
| CTH H (STH 120-N of V/Genoa City)        | 130,000          | 130,000          |                  |                |                          | 2,255,300         |                  |                  |                  |
| Whitewater Dam                           | 12,000           | 12,000           |                  |                |                          |                   | 70,000           | 650,000          |                  |
| CTH DD Bridge (Sugar Creek)              | 5,000            | 5,000            |                  |                |                          | 200,000           |                  |                  |                  |
| SO Central Records and Lobby Renovation  |                  |                  |                  |                |                          | 658,850           |                  |                  |                  |
| CTH C Fairfield Bridge                   |                  |                  |                  |                |                          | 165,000           | 1,100,000        |                  |                  |
| CTH ES West ST to STH 20                 |                  |                  |                  |                |                          | 140,000           | 2,200,000        |                  |                  |
| CTH G East Troy Bridge                   |                  |                  |                  |                |                          |                   | 150,000          | 1,000,000        |                  |
| CTH X (Rock-CO-STH 14)                   |                  |                  |                  |                |                          |                   | 120,000          | 1,361,000        |                  |
| HHS Old Building Demolition              |                  |                  |                  |                |                          |                   |                  | 600,000          |                  |
| CTH L (STH 20 to Racine)                 |                  |                  |                  |                |                          |                   |                  | 150,000          | 1,934,400        |
| CTH U Genoa City Bridge                  |                  |                  |                  |                |                          |                   |                  | 150,000          | 1,000,000        |
| DPW Facility Improvement-Phase II        |                  |                  |                  |                |                          |                   |                  | 135,000          | 2,675,000        |
| CTH U (Kenosha Co Line To CTH B)         |                  |                  |                  |                |                          |                   |                  |                  | 160,000          |
|  | <b>4,462,000</b> | <b>2,709,700</b> | <b>1,550,000</b> |                | <b>202,300</b>           | <b>26,109,150</b> | <b>3,640,000</b> | <b>4,046,000</b> | <b>5,769,400</b> |
| <b>Children w Dis Education Board</b>    |                  |                  |                  |                |                          |                   |                  |                  |                  |
| CDEB Flooring Replacement                | 40,000           | 40,000           |                  |                |                          | 140,000           | 40,000           | 40,000           | 40,000           |
| CDEB Scissors Lift                       | 30,000           | 30,000           |                  |                |                          |                   |                  |                  |                  |
| Exterior Wood Staining                   | 30,000           | 30,000           |                  |                |                          |                   |                  |                  |                  |
| Door Auto Operator Replacements (3)      | 21,000           | 21,000           |                  |                |                          |                   |                  |                  |                  |
| CDEB LED Parking Lot Lights/Bollards     | 20,000           | 20,000           |                  |                |                          |                   |                  |                  |                  |
| Digital Cutout Maker                     | 6,000            |                  |                  |                | 6,000                    |                   |                  |                  |                  |
| CDEB Pool Renovation                     |                  |                  |                  |                |                          | 452,000           |                  |                  |                  |
| Interior Painting                        |                  |                  |                  |                |                          | 30,000            |                  |                  |                  |
| CDEB Roof Repair/Replacement             |                  |                  |                  |                |                          | 20,000            |                  |                  |                  |
|  | <b>147,000</b>   | <b>141,000</b>   |                  |                | <b>6,000</b>             | <b>642,000</b>    | <b>40,000</b>    | <b>40,000</b>    | <b>40,000</b>    |
| <b>Clerk of Courts</b>                   |                  |                  |                  |                |                          |                   |                  |                  |                  |
| Video Conferencing System Replacement    | 52,000           | 52,000           |                  |                |                          | 52,000            |                  |                  |                  |
|  | <b>52,000</b>    | <b>52,000</b>    |                  |                |                          | <b>52,000</b>     |                  |                  |                  |
| <b>County Board</b>                      |                  |                  |                  |                |                          |                   |                  |                  |                  |
| County Board Audio Visual Upgrade        | 115,000          | 115,000          |                  |                |                          |                   |                  |                  |                  |
|  | <b>115,000</b>   | <b>115,000</b>   |                  |                |                          |                   |                  |                  |                  |
| <b>Elections</b>                         |                  |                  |                  |                |                          |                   |                  |                  |                  |
| County-wide Election Equipment/Software  | 495,000          | 239,700          | 255,300          |                |                          |                   |                  |                  |                  |
|  | <b>495,000</b>   | <b>239,700</b>   | <b>255,300</b>   |                |                          |                   |                  |                  |                  |

|   | 2017           | Tax Levy       | Existing Funding | Debt Financing | Grant or Other Financing | 2018           | 2019           | 2020           | 2021             |
|---|----------------|----------------|------------------|----------------|--------------------------|----------------|----------------|----------------|------------------|
| <b>Health &amp; Human Services</b>      |                |                |                  |                |                          |                |                |                |                  |
| East Parking Lot Repair                 | 20,000         | 20,000         |                  |                |                          |                |                |                |                  |
| 5 Passenger Vehicle - Replacement       |                |                |                  |                |                          | 23,300         |                |                |                  |
| HHS Roof Repair                         |                |                |                  |                |                          | 20,000         |                |                |                  |
| 5 Passenger Car - Secured               |                |                |                  |                |                          |                | 24,500         |                |                  |
|   | <b>20,000</b>  | <b>20,000</b>  |                  |                |                          | <b>43,300</b>  | <b>24,500</b>  |                |                  |
| <b>Information Technology</b>           |                |                |                  |                |                          |                |                |                |                  |
| Network Infrastructure Upgrade          | 170,000        | 170,000        |                  |                |                          | 8,000          | 8,000          | 8,000          | 100,000          |
| Network Data Backup Replacement         | 115,000        | 115,000        |                  |                |                          | 10,000         | 10,000         | 10,000         | 10,000           |
| County Wireless Access                  | 70,000         | 70,000         |                  |                |                          | 60,000         | 40,000         | 20,000         | 20,000           |
| Virtual Server Expansion/Replacement    | 40,000         | 40,000         |                  |                |                          | 40,000         | 20,000         | 20,000         | 20,000           |
| Server Monitoring                       | 25,000         | 25,000         |                  |                |                          |                |                |                |                  |
| Data Center Rack Reconfiguration        | 20,000         | 20,000         |                  |                |                          |                |                |                |                  |
| Redundant External Network Connectivity |                |                |                  |                |                          | 40,000         | 150,000        | 150,000        | 150,000          |
| Firewall upgrade                        |                |                |                  |                |                          | 40,000         |                |                |                  |
| Phone and voicemail system replacement  |                |                |                  |                |                          |                |                | 40,000         | 500,000          |
| SAN Disk Storage (IT)                   |                |                |                  |                |                          |                |                |                | 200,000          |
|   | <b>440,000</b> | <b>440,000</b> |                  |                |                          | <b>198,000</b> | <b>228,000</b> | <b>248,000</b> | <b>1,000,000</b> |
| <b>Lakeland Health Care Center</b>      |                |                |                  |                |                          |                |                |                |                  |
| LHCC Floor Replacement                  | 50,000         | 50,000         |                  |                |                          | 50,000         | 50,000         | 50,000         | 50,000           |
| Storage Shed                            | 35,000         |                | 35,000           |                |                          |                |                |                |                  |
| Whirlpool Tubs                          | 25,000         |                | 25,000           |                |                          | 25,000         | 25,000         | 25,000         | 25,000           |
| Bladder Ultrasound Scanner              | 12,700         |                | 12,700           |                |                          |                |                |                |                  |
| Mechanical Lift - Sit-to-Stand (2)      | 11,000         |                | 11,000           |                |                          | 5,500          | 5,500          | 5,600          | 5,600            |
| Mobile Vital Signs Monitor Carts (4)    | 10,000         |                | 10,000           |                |                          |                |                |                |                  |
| Omni Cycle                              | 9,000          |                | 9,000            |                |                          |                |                |                |                  |
| Under Counter Dishwasher                | 6,600          |                | 6,600            |                |                          | 6,600          | 6,700          | 6,700          | 6,700            |
| Mechanical Lift - Full Body With Scale  | 5,600          |                | 5,600            |                |                          | 11,200         |                |                |                  |
| Stationary Exercise Machine             | 5,500          |                | 5,500            |                |                          |                |                |                |                  |
| Heated Transport Cart                   | 4,700          |                | 4,700            |                |                          |                | 4,700          |                |                  |
| Therapy Tilt Table                      | 4,000          |                | 4,000            |                |                          |                |                |                |                  |
| Salt Spreader                           | 3,600          |                | 3,600            |                |                          |                |                |                |                  |
| Bariatric Low Air Loss Mattress         | 2,000          |                | 2,000            |                |                          |                | 2,000          |                | 2,000            |
| French Door Refrigerator                | 1,800          |                | 1,800            |                |                          | 1,800          | 1,800          |                |                  |
| Rehab Unit Connector                    |                |                |                  |                |                          | 450,000        |                |                |                  |
| LHCC Roof Repair or Replacement         |                |                |                  |                |                          | 25,000         |                |                |                  |
| Industrial Grade Washing Machine        |                |                |                  |                |                          | 15,000         |                | 15,000         |                  |
| Mechanical Lift - Full Body w/o Scale   |                |                |                  |                |                          | 5,000          | 5,100          | 5,100          | 5,100            |
| Bariatric Specialty Chair               |                |                |                  |                |                          | 3,100          |                | 3,100          |                  |
| Fire Alarm Panel                        |                |                |                  |                |                          |                | 11,300         |                |                  |
| Nurse Call System                       |                |                |                  |                |                          |                |                | 200,000        |                  |
| Steel Doors (10)                        |                |                |                  |                |                          |                |                |                | 14,700           |
|   | <b>186,500</b> | <b>50,000</b>  | <b>136,500</b>   |                |                          | <b>598,200</b> | <b>112,100</b> | <b>310,500</b> | <b>109,100</b>   |
| <b>Land Information</b>                 |                |                |                  |                |                          |                |                |                |                  |
| Topographical Updates                   | 60,000         |                | 60,000           |                |                          | 60,000         | 60,000         | 60,000         |                  |
| Ortho Photo Update                      |                |                |                  |                |                          |                |                | 150,000        |                  |
|   | <b>60,000</b>  |                | <b>60,000</b>    |                |                          | <b>60,000</b>  | <b>60,000</b>  | <b>210,000</b> |                  |

|  | 2017             | Tax Levy      | Existing Funding | Debt Financing | Grant or Other Financing | 2018             | 2019             | 2020             | 2021             |
|--|------------------|---------------|------------------|----------------|--------------------------|------------------|------------------|------------------|------------------|
| <b>Land Use &amp; Resource Mgmt.</b>     |                  |               |                  |                |                          |                  |                  |                  |                  |
| 4 x 4 Vehicle Replacement                |                  |               |                  |                |                          | 30,000           | 30,000           | 30,000           | 30,000           |
|  |                  |               |                  |                |                          | <b>30,000</b>    | <b>30,000</b>    | <b>30,000</b>    | <b>30,000</b>    |
| <b>Public Works</b>                      |                  |               |                  |                |                          |                  |                  |                  |                  |
| Tandem Axle Patrol Truck Replacement(3)  | 828,000          |               | 828,000          |                |                          | 828,000          | 828,000          | 828,000          | 828,000          |
| Public Works Parking Lot                 | 250,000          |               | 250,000          |                |                          |                  |                  |                  |                  |
| One Ton Dump Trucks Replacements (3)     | 150,000          |               | 150,000          |                |                          | 50,000           | 50,000           | 50,000           |                  |
| DPW Lobby Renovation                     | 146,576          |               | 146,576          |                |                          |                  |                  |                  |                  |
| Rubber Tire Wheel Loader                 | 120,000          |               | 120,000          |                |                          |                  |                  |                  |                  |
| Pick Up Truck 4X4 Replacements (2)       | 60,000           |               | 60,000           |                |                          | 60,000           | 30,000           |                  |                  |
| East Troy Salt Dome Parking Lot Repair   | 40,000           | 40,000        |                  |                |                          |                  |                  |                  |                  |
| Front Mount Mower Replacement            | 38,000           |               | 38,000           |                |                          |                  |                  |                  |                  |
| Low Mast Fork Lift                       | 35,000           |               | 35,000           |                |                          |                  |                  |                  |                  |
| Shop Floor Scrubber                      | 35,000           |               | 35,000           |                |                          |                  |                  |                  |                  |
| Pickup Truck Replacement                 | 31,000           |               | 31,000           |                |                          |                  |                  |                  |                  |
| Hydro Seeder Replacement                 | 25,000           |               | 25,000           |                |                          |                  |                  |                  |                  |
| DPW All Wheel Drive Vehicle              | 25,000           |               | 25,000           |                |                          |                  |                  |                  |                  |
| Air Compressor Replacement               | 24,000           |               | 24,000           |                |                          |                  |                  |                  |                  |
| Tandem Axle Trailer Replacement          | 24,000           |               | 24,000           |                |                          |                  |                  |                  |                  |
| Mobile Vehicle Lifts (2)                 | 22,000           |               | 22,000           |                |                          |                  |                  |                  |                  |
| Large Format Scanner/Plotter Replacement | 17,000           |               | 17,000           |                |                          |                  |                  |                  |                  |
| Boom Mower Replacement                   | 15,500           |               | 15,500           |                |                          |                  |                  |                  |                  |
| Service Truck Welder Replacement         | 11,000           |               | 11,000           |                |                          |                  |                  |                  |                  |
| Salt Spreader (2)                        | 10,000           |               | 10,000           |                |                          |                  |                  |                  |                  |
| Plasma Cutter Replacement                | 9,000            |               | 9,000            |                |                          |                  |                  |                  |                  |
| Wheel Loader Snow Pusher Replacement     | 8,000            |               | 8,000            |                |                          |                  |                  |                  |                  |
| Fuel Dispenser Station Enclosure         | 6,000            |               | 6,000            |                |                          |                  |                  |                  |                  |
| Snow Box for Tool Cat                    | 5,000            |               | 5,000            |                |                          |                  |                  |                  |                  |
| Excavator Replacement                    |                  |               |                  |                |                          | 300,000          |                  |                  |                  |
| Grader Replacement                       |                  |               |                  |                |                          | 300,000          |                  |                  |                  |
| Unallocated Equipment                    |                  |               |                  |                |                          | 255,000          | 435,000          | 514,000          | 383,000          |
| DPW Entrance Drive to Complex            |                  |               |                  |                |                          | 100,000          |                  |                  |                  |
| DPW Roof Repair or Replacement           |                  |               |                  |                |                          | 20,000           |                  |                  |                  |
| Paint Truck Replacement                  |                  |               |                  |                |                          |                  | 300,000          |                  |                  |
| Loader Replacement                       |                  |               |                  |                |                          |                  |                  | 278,000          |                  |
| Crackfiller Tub Replacement (2)          |                  |               |                  |                |                          |                  |                  | 144,000          |                  |
| Semi Tractor Replacement                 |                  |               |                  |                |                          |                  |                  | 133,000          |                  |
| 70 HP Tractor Replacement                |                  |               |                  |                |                          |                  |                  | 84,000           |                  |
| Service Truck Replacement                |                  |               |                  |                |                          |                  |                  |                  | 192,000          |
| Fuel System Update                       |                  |               |                  |                |                          |                  |                  |                  | 45,000           |
|  | <b>1,935,076</b> | <b>40,000</b> | <b>1,895,076</b> |                |                          | <b>1,913,000</b> | <b>1,643,000</b> | <b>2,031,000</b> | <b>1,448,000</b> |

|  | 2017           | Tax Levy       | Existing<br>Funding | Debt<br>Financing | Grant or<br>Other<br>Financing | 2018           | 2019          | 2020          | 2021           |
|--|----------------|----------------|---------------------|-------------------|--------------------------------|----------------|---------------|---------------|----------------|
| <b>Public Works-Central Services</b>     |                |                |                     |                   |                                |                |               |               |                |
| JC External Entrance Upgrades            | 195,000        | 195,000        |                     |                   |                                |                |               |               |                |
| JC HVAC Automation System Upgrade        | 128,850        |                | 128,850             |                   |                                |                |               |               |                |
| GC HVAC Automation System Upgrade        | 68,850         |                | 68,850              |                   |                                |                |               |               |                |
| GC North Parking Lot Improvement         | 50,000         | 50,000         |                     |                   |                                |                |               |               |                |
| GC Flooring Replacement                  | 30,000         | 30,000         |                     |                   |                                | 30,000         | 30,000        | 30,000        | 30,000         |
| JC Stairwell Flooring Replacement        | 22,500         | 22,500         |                     |                   |                                |                |               |               |                |
| JC Lobby Entrance Turnstile              | 15,000         | 15,000         |                     |                   |                                |                |               |               |                |
| GC Up Lighting & EPD Entrance Marking    | 12,000         | 12,000         |                     |                   |                                |                |               |               |                |
| JC Lobby Elevator Cameras                | 11,000         | 11,000         |                     |                   |                                |                |               |               |                |
| GC Concrete Sidewalk Replacement         | 10,000         | 10,000         |                     |                   |                                |                |               |               |                |
| JC LED Parking Lot Lighting              | 10,000         | 10,000         |                     |                   |                                |                |               |               |                |
| JC Flooring Replacement                  |                |                |                     |                   |                                | 60,000         | 60,000        | 60,000        | 60,000         |
| Webster House Roof Repair or Replacement |                |                |                     |                   |                                | 20,000         |               |               |                |
| JC Roof Repair/Replacement               |                |                |                     |                   |                                | 20,000         |               |               |                |
| GC Roof Repair/Replacement               |                |                |                     |                   |                                | 20,000         |               |               |                |
| Finish JC Courtrooms (2)                 |                |                |                     |                   |                                |                |               |               | 500,000        |
| JC Jury Deliberation Room                |                |                |                     |                   |                                |                |               |               | 150,000        |
| Cty Complex Sign/Lighting Improvements   |                |                |                     |                   |                                |                |               |               | 30,000         |
|  | <b>553,200</b> | <b>355,500</b> | <b>197,700</b>      |                   |                                | <b>150,000</b> | <b>90,000</b> | <b>90,000</b> | <b>770,000</b> |

|                                       |               |               |  |  |  |                |                |               |               |
|---------------------------------------|---------------|---------------|--|--|--|----------------|----------------|---------------|---------------|
| <b>Public Works-Parks</b>             |               |               |  |  |  |                |                |               |               |
| White River Park Barn Repair          | 12,500        | 12,500        |  |  |  | 5,000          |                |               |               |
| Price Park Shelter                    |               |               |  |  |  | 65,000         |                |               |               |
| White River Park Prairie Restoration  |               |               |  |  |  | 27,750         | 37,000         | 35,150        | 48,100        |
| Parks-Mid Size Brush Chipper          |               |               |  |  |  | 26,000         |                |               |               |
| White River Park Parking Lot/Sledding |               |               |  |  |  |                | 75,000         |               |               |
|                                       | <b>12,500</b> | <b>12,500</b> |  |  |  | <b>123,750</b> | <b>112,000</b> | <b>35,150</b> | <b>48,100</b> |

|  |               |  |               |  |  |  |  |  |  |
|--|---------------|--|---------------|--|--|--|--|--|--|
| <b>Register of Deeds</b>                 |               |  |               |  |  |  |  |  |  |
| Large Format Scanner-Plotter Replacement | 30,000        |  | 30,000        |  |  |  |  |  |  |
|  | <b>30,000</b> |  | <b>30,000</b> |  |  |  |  |  |  |

|  | 2017             | Tax Levy         | Existing<br>Funding | Debt<br>Financing | Grant or<br>Other<br>Financing | 2018              | 2019             | 2020             | 2021             |
|--|------------------|------------------|---------------------|-------------------|--------------------------------|-------------------|------------------|------------------|------------------|
| <b>Sheriff</b>                           |                  |                  |                     |                   |                                |                   |                  |                  |                  |
| Marked Squad Cars (13)                   | 423,761          | 368,761          |                     |                   | 55,000                         | 345,275           | 432,550          | 402,050          | 404,475          |
| Detective Bureau Workstation Replacement | 75,000           | 75,000           |                     |                   |                                |                   |                  |                  |                  |
| Jail Courtyard Window Restoration        | 50,000           |                  | 50,000              |                   |                                |                   |                  |                  |                  |
| Drug Unit Workstation Replacements       | 50,000           | 50,000           |                     |                   |                                |                   |                  |                  |                  |
| SO Backup Cloud Storage                  | 50,000           | 50,000           |                     |                   |                                |                   |                  |                  |                  |
| Uninterrupted Power Supply Replacement   | 50,000           | 50,000           |                     |                   |                                |                   |                  |                  |                  |
| Jail Flooring Replacements               | 36,000           |                  | 36,000              |                   |                                | 36,000            | 36,000           | 36,000           | 36,000           |
| Replace Laundry Room Doors               | 30,000           |                  | 30,000              |                   |                                |                   |                  |                  |                  |
| SO LED Parking Lot Lighting              | 15,000           | 15,000           |                     |                   |                                |                   |                  |                  |                  |
| SO Flooring Replacement-Stairwells       | 15,000           | 15,000           |                     |                   |                                |                   |                  |                  |                  |
| Roof Lighting                            | 15,000           | 15,000           |                     |                   |                                |                   |                  |                  |                  |
| Concrete and Electrical Upgrade          | 15,000           | 15,000           |                     |                   |                                |                   |                  |                  |                  |
| All Terrain Vehicles Replacements (2)    | 14,500           | 14,500           |                     |                   |                                |                   |                  |                  |                  |
| Crime Scene Truck-Refurbishment Awning   | 10,000           | 10,000           |                     |                   |                                |                   |                  |                  |                  |
| Speed Trailer                            | 6,900            | 6,900            |                     |                   |                                |                   |                  |                  |                  |
| Patrol Squad Camera Pilot Program        | 5,000            | 5,000            |                     |                   |                                | 100,000           |                  |                  |                  |
| Radio System Replacement                 |                  |                  |                     |                   |                                | 3,000,000         | 1,000,000        |                  |                  |
| Lobby Renovation Furniture               |                  |                  |                     |                   |                                | 125,575           |                  |                  |                  |
| Huber Camera Installation                |                  |                  |                     |                   |                                | 80,000            |                  |                  |                  |
| Multiple Room Video Recording            |                  |                  |                     |                   |                                | 75,000            |                  |                  |                  |
| SO Building HVAC Automation System       |                  |                  |                     |                   |                                | 35,000            |                  | 200,000          |                  |
| Steam Kettles (2)                        |                  |                  |                     |                   |                                | 33,000            |                  |                  |                  |
| Jail Roof Repair or Replacement          |                  |                  |                     |                   |                                | 26,000            |                  |                  |                  |
| Roof Top Units Replacement               |                  |                  |                     |                   |                                |                   | 1,000,000        |                  |                  |
| Radio Microwave Replacement              |                  |                  |                     |                   |                                |                   |                  | 1,500,000        |                  |
| Dishwasher Replacement                   |                  |                  |                     |                   |                                |                   |                  | 150,000          |                  |
| SCBA Tank Replacement                    |                  |                  |                     |                   |                                |                   |                  |                  | 168,000          |
|  | <b>861,161</b>   | <b>690,161</b>   | <b>116,000</b>      |                   | <b>55,000</b>                  | <b>3,855,850</b>  | <b>2,468,550</b> | <b>2,288,050</b> | <b>608,475</b>   |
| <b>Treasurer</b>                         |                  |                  |                     |                   |                                |                   |                  |                  |                  |
| Mailing Machine w/Weighing System        | 7,500            | 7,500            |                     |                   |                                |                   |                  |                  |                  |
|  | <b>7,500</b>     | <b>7,500</b>     |                     |                   |                                |                   |                  |                  |                  |
| <b>Grand Total</b>                       | <b>9,413,437</b> | <b>4,880,361</b> | <b>4,240,576</b>    |                   | <b>292,500</b>                 | <b>33,811,750</b> | <b>8,484,650</b> | <b>9,328,700</b> | <b>9,823,075</b> |

*Walworth County  
2017 Capital Projects Details and Operating Budget Impacts  
Preliminary Budget*

|   | <i>2017<br/>Project<br/>Cost</i> | <i>Funding Source</i> |  |             |
|---|----------------------------------|-----------------------|--|-------------|
|   |                                  | <i>Tax Levy</i>       | <i>Existing<br/>Funding</i>  | <i>Debt</i> |
| <b><i>Administration</i></b>  |                                  |                       |  |             |
| Passenger Vehicle-Wheelchair Accessible   | 36,500                           | 7,300                 |  | 29,200      |
| A mini-van modified with a low end and rear wheelchair entrance to transport 3 ambulatory and one wheelchair individual to assist with the County's transportation program for senior and disabled residents.                             |                                  |                       | This vehicle will be leased to the operator of the County's shared-ride taxi service for \$1.00. The operator will be responsible for all other costs.                   |             |
| <b><i>Capital Projects</i></b>  |                                  |                       |  |             |
| HHS Facility  | 1,550,000                        |                       | 1,550,000  |             |
| Construct new HHS Facility as current facility is not meeting the needs of the HHS staff. 2017 will be engineering and architectural design with 2018 the actual construction.  |                                  |                       | Architect estimated utility costs gas, water, sewer and electric at \$125,000 annually. This excess cost will be temporary until the old building is demolished in 2020. |             |
| Unallocated Road/Bridge Construction  | 1,090,000                        | 1,090,000             |  |             |
| In an effort to levy rather than borrow funds for road construction, this line item allows for planned tax levy additions to maintain an even tax levy over the 5 year road plan.   |                                  |                       | No significant operating impact.   |             |
| CTH H (Genoa N Village Limits to Hwy 12)  | 625,000                          | 625,000               |  |             |
| Mill, overlay, construction management and other misc. repairs for approx. 1.0 centerline miles on CTH H beginning at the north limits of the village of Genoa City south to Hwy 12. Engineering began in 2016 with a budget of \$31,226. |                                  |                       | No significant operating impact.   |             |
| CTH DD Bridge (Honey Creek)   | 600,000                          | 397,700               |  | 202,300     |
| Replacement of Honey Creek Bridge P-64-0069 on CTH DD with construction and engineering costs in 2017. Engineering begin in 2016 with a budget of \$72,800.   |                                  |                       | No significant operating impact.   |             |

|   | <i>2017<br/>Project<br/>Cost</i> | <i>Funding Source</i> |                                  |             |                                     |
|---|----------------------------------|-----------------------|----------------------------------|-------------|-------------------------------------|
|   |                                  | <i>Tax Levy</i>       | <i>Existing<br/>Funding</i>      | <i>Debt</i> | <i>Grant or Other<br/>Financing</i> |
| CTH H (CTH A to Elkhorn)  | 450,000                          | 450,000               |                                  |             |                                     |
| Engineering, rehabilitation, and construction management for 4.1 centerline miles on CTH H beginning at CTH A to the City of Elkhorn. Rural Funding approved grant. 2017 is for construction costs. Engineering began in 2015 with a budget of \$252,000.       |                                  |                       | No significant operating impact. |             |                                     |
| CTH H (STH 120-N of V/Genoa City)   | 130,000                          | 130,000               |                                  |             |                                     |
| Mill & overlay, culvert repair and construction management for approx. 6.2 centerline miles on CTH H beginning at Hwy 120 south to Hwy 12 in the Village of Genoa City. Construction is currently scheduled for 2018. Engineering scheduled for 2017.           |                                  |                       | No significant operating impact. |             |                                     |
| Whitewater Dam  | 12,000                           | 12,000                |                                  |             |                                     |
| The Wisconsin Dept. of Natural Resources has mandated a list of repairs to be completed. 2017 costs would include these repairs. The Dam will need to be replaced in the next couple of years.  |                                  |                       | No significant operating impact. |             |                                     |
| CTH DD Bridge (Sugar Creek)   | 5,000                            | 5,000                 |                                  |             |                                     |
| Sugar Creek Bridge B-64-0006 rehabilitation on CTH DD originally scheduled for 2011 was postponed due to lack of available state funding. Current budget is \$114,090 for County share of project only. Engineering planned for 2017, and construction in 2018. |                                  |                       | No significant operating impact. |             |                                     |
| <b><i>Children w Dis Education Board</i></b>  |                                  |                       |                                  |             |                                     |
| CDEB Flooring Replacement   | 40,000                           | 40,000                |                                  |             |                                     |
| Replacement for 2017 for the following areas: library, junior computer lab and OT-PT office areas (with ability to change as needs arise). In 2018 the proposed replacement would be the gym floor and polishing concrete floors.                               |                                  |                       | No significant operating impact. |             |                                     |
| CDEB Scissors Lift  | 30,000                           | 30,000                |                                  |             |                                     |
| The scissors lift will be mobile, able to pass through door ways and reach the gym ceiling. The School has second story areas that require maintenance and the lift would increase safety along with efficiency.  |                                  |                       | No significant operating impact. |             |                                     |

|   | <i>2017<br/>Project<br/>Cost</i> | <i>Funding Source</i>   |                             |             |                                     |
|---|----------------------------------|---|-----------------------------|-------------|-------------------------------------|
|   |                                  | <i>Tax Levy</i>   | <i>Existing<br/>Funding</i> | <i>Debt</i> | <i>Grant or Other<br/>Financing</i> |
| Exterior Wood Staining  | 30,000                           | 30,000  |                             |             |                                     |
| Stain wood to preserve all exterior wood finishes including the carport awning, courtyard structures, exterior doors and pergola.   |                                  | No significant operating impact.  |                             |             |                                     |
| Door Auto Operator Replacements (3)   | 21,000                           | 21,000  |                             |             |                                     |
| Replacement of (3) automatic door operators for the front doors and OT/PT doors.  |                                  | No significant operating impact.  |                             |             |                                     |
| CDEB LED Parking Lot Lights/Bollards  | 20,000                           | 20,000  |                             |             |                                     |
| Update parking lot lights and bollard lighting to LED technology.   |                                  | Overall reduction in utility costs due to efficiency of LED technology estimated at \$900 annually. |                             |             |                                     |
| Digital Cutout Maker  | 6,000                            |   |                             |             | 6,000                               |
| Purchase a digital die cutting system developed just for schools.   |                                  | No significant operating impact.  |                             |             |                                     |
| <b><i>Clerk of Courts</i></b>   |                                  |   |                             |             |                                     |
| Video Conferencing System Replacement   | 52,000                           | 52,000  |                             |             |                                     |
| Replace and upgrade the Judicial Center courtrooms and hearing rooms video conferencing system. Video conferencing is used in our courtrooms on a daily basis.  |                                  | No significant operating impact.  |                             |             |                                     |
| <b><i>County Board</i></b>  |                                  |   |                             |             |                                     |
| County Board Audio Visual Upgrade   | 115,000                          | 115,000   |                             |             |                                     |
| Project is to provide computers, software, audio visual recording equipment, cameras and server for the County Board room at the Government Center. This is an upgrade to the existing equipment to coincide with the room remodel. |                                  | Estimated additional maintenance for 2018 is \$25,000.  |                             |             |                                     |

| <i>2017<br/>Project<br/>Cost</i> | <i>Funding Source</i> |                             |             |
|----------------------------------|-----------------------|-----------------------------|-------------|
|                                  | <i>Tax Levy</i>       | <i>Existing<br/>Funding</i> | <i>Debt</i> |

*Grant or Other  
Financing*

### ***Elections***

County-wide Election Equipment/Software 495,000 239,700 255,300

Replace election equipment (purchased in 2001) to maintain a single county-wide voting system. Project includes equipment for 38 reporting units, installation, election management software, result display, required hardware, and training. No significant operating impact.

### ***Health & Human Services***

East Parking Lot Repair 20,000 20,000

Repair east parking lot and landscaping issues such as crack filling, pothole repair, striping etc. No significant operating impact.

### ***Information Technology***

Network Infrastructure Upgrade 170,000 170,000

Project completes the process of upgrading the wired network switching equipment that has reached end-of-life (12/2015) in all 7 buildings (26 closets) and data center. Starting in 2017 annual maintenance is estimated at \$25,000. 2018 and thereafter maintenance is estimated at \$45,000.

Network Data Backup Replacement 115,000 115,000

Current backup solution is nearing end-of-life for the current technology and is due to be replaced. Backups are one of the most critical functions of the IT infrastructure. Estimated maintenance beginning in 2018 is \$25,000.

County Wireless Access 70,000 70,000

2017 completes HHS, DPW and Sheriff's Office wireless access. All buildings will then have full wireless network access. Out years address cell phone coverage issues in the buildings. No significant operating impact.

Virtual Server Expansion/Replacement 40,000 40,000

Expands the virtual server environment for both virtual desktop and application servers. Virtual environments greatly reduce the number of hardware servers, management and power consumption. Cost includes hardware and consulting services. No significant operating impact.

|  | <i>2017<br/>Project<br/>Cost</i> | <i>Funding Source</i> |   |  |
|--|----------------------------------|-----------------------|---|--|
|  |                                  | <i>Tax Levy</i>       | <i>Existing<br/>Funding</i>   | <i>Debt</i><br><i>Grant or Other<br/>Financing</i> |
| Server Monitoring  | 25,000                           | 25,000                |   |  |
| Purchase and implement software to bring some of the monitoring process in house. Currently we have an external firm monitoring our servers 24/7/365 and also provide update patching service to the operating system. |                                  |                       | Maintenance cost \$3,000 starting in 2017. However we expect to reduce external server monitoring purchased services by \$75,000 annually beginning 2019. |  |
| Data Center Rack Reconfiguration   | 20,000                           | 20,000                |   |  |
| The Data Center needs to be reconfigured to better utilize space with the removal of the AS/400 and all peripheral equipment.  |                                  |                       | No significant operating impact.  |  |
| <b><i>Lakeland Health Care Center</i></b>  |                                  |                       |   |  |
| LHCC Floor Replacement   | 50,000                           | 50,000                |   |  |
| Replace approximately 7,000 sq. ft. of worn floor annually.  |                                  |                       | No significant operating impact.  |  |
| Storage Shed   | 35,000                           | 35,000                |   |  |
| A 30x40 cold storage unit providing 12,000 square feet of storage space. The truck and plow will also be parked in this garage/storage unit.   |                                  |                       | No significant operating impact.  |  |
| Whirlpool Tubs   | 25,000                           | 25,000                |   |  |
| The new whirlpool tubs are built with infection control UV lighting. The latch door design replaces the submarine doors that have been problematic on the current tubs.  |                                  |                       | No significant operating impact.  |  |
| Bladder Ultrasound Scanner   | 12,700                           | 12,700                |   |  |
| Bladder ultrasound scanning is a safer alternative to catheterization in the diagnosis of urinary retention. This method provides lower risk for infection, costs less, and is more comfortable for the resident.      |                                  |                       | Annual savings of \$20,000 due to reduced catheter supplies, reduced costs in sending residents to outside facilities, and prevention of infections.      |  |

|  | <i>2017<br/>Project<br/>Cost</i> | <i>Funding Source</i> |                             |             |                                     |
|--|----------------------------------|-----------------------|-----------------------------|-------------|-------------------------------------|
|  |                                  | <i>Tax Levy</i>       | <i>Existing<br/>Funding</i> | <i>Debt</i> | <i>Grant or Other<br/>Financing</i> |
| Mechanical Lift - Sit-to-Stand (2)<br>Annual replacement of mechanical lifts to increase the safety of residents and staff. OSHA recommends the use of mechanical lifts.   | 11,000                           |                       | 11,000                      |             |                                     |
|  |                                  |                       |                             |             | No significant operating impact.    |
| Mobile Vital Signs Monitor Carts (4)<br>Mobile Vital Signs Monitor Carts measure blood pressure, temperature and respiratory rate. New models allow vitals to be taken in under a minute. All the necessary equipment is housed in one mobile unit.        | 10,000                           |                       | 10,000                      |             |                                     |
|  |                                  |                       |                             |             | No significant operating impact.    |
| Omni Cycle<br>Virtual rehabilitation system designed for geriatric patients with medically complex conditions. This equipment allows for seated walking and upper extremity cardiovascular exercise, wheelchair propulsion, and improved balance.          | 9,000                            |                       | 9,000                       |             |                                     |
|  |                                  |                       |                             |             | No significant operating impact.    |
| Under Counter Dishwasher<br>Annual replacement schedule of one of the eight neighborhood dishwashers.  | 6,600                            |                       | 6,600                       |             |                                     |
|  |                                  |                       |                             |             | No significant operating impact.    |
| Mechanical Lift - Full Body With Scale<br>Mechanical lifts increase the safety of the residents and staff during transfers. OSHA recommends the use of mechanical lifts. We need one lift with a scale for each unit.                                      | 5,600                            |                       | 5,600                       |             |                                     |
|  |                                  |                       |                             |             | No significant operating impact.    |
| Stationary Exercise Machine<br>Therapy equipment that provides a smooth and natural motion that delivers a low impact cardiovascular and strengthening work out through stair climbing, walking and running without causing pressure to residents' joints. | 5,500                            |                       | 5,500                       |             |                                     |
|  |                                  |                       |                             |             | No significant operating impact.    |
| Heated Transport Cart<br>Holding and transport carts for resident heated meals from the main kitchen to serving in the neighborhoods.  | 4,700                            |                       | 4,700                       |             |                                     |
|  |                                  |                       |                             |             | No significant operating impact.    |

|  | <i>2017<br/>Project<br/>Cost</i> | <i>Funding Source</i>            |                             |             |                                     |
|--|----------------------------------|----------------------------------|-----------------------------|-------------|-------------------------------------|
|  |                                  | <i>Tax Levy</i>                  | <i>Existing<br/>Funding</i> | <i>Debt</i> | <i>Grant or Other<br/>Financing</i> |
| Therapy Tilt Table   | 4,000                            |                                  | 4,000                       |             |                                     |
| Tilt tables provide early mobilization of patients too weak to stand on their own.   |                                  | No significant operating impact. |                             |             |                                     |
| Salt Spreader  | 3,600                            |                                  | 3,600                       |             |                                     |
| A salter for the truck allows us to salt prior to each shift in the employee parking lot and as needed in the guest parking lot during snow storms.  |                                  | No significant operating impact. |                             |             |                                     |
| Bariatric Low Air Loss Mattress  | 2,000                            |                                  | 2,000                       |             |                                     |
| Bariatric mattresses provide comfort and therapy. With pump included, the system provides cost-effective skin protection and treatment.  |                                  | No significant operating impact. |                             |             |                                     |
| French Door Refrigerator   | 1,800                            |                                  | 1,800                       |             |                                     |
| Annual replacement for one of the eight neighborhood refrigerators.  |                                  | No significant operating impact. |                             |             |                                     |
| <b><i>Land Information</i></b>   |                                  |                                  |                             |             |                                     |
| Topographical Updates  | 60,000                           |                                  | 60,000                      |             |                                     |
| This project updates the original base GIS layers created in 1994-2002. The update will be in areas with significant development in the County such as highways and subdivisions.              |                                  | No significant operating impact. |                             |             |                                     |
| <b><i>Public Works</i></b>   |                                  |                                  |                             |             |                                     |
| Tandem Axle Patrol Truck Replacement(3)  | 828,000                          |                                  | 828,000                     |             |                                     |
| The trucks are in general poor condition due to life usage as snow plow trucks. Starting in 2016 Public Works will be implementing a 12 year replacement plan with 3 trucks replaced per year. |                                  | No significant operating impact. |                             |             |                                     |

|   | <i>2017<br/>Project<br/>Cost</i> | <i>Funding Source</i> |                             |   |
|---|----------------------------------|-----------------------|-----------------------------|---|
|   |                                  | <i>Tax Levy</i>       | <i>Existing<br/>Funding</i> | <i>Debt</i><br><i>Grant or Other<br/>Financing</i>                                  |
| Public Works Parking Lot<br>Replace public works parking lot based on new public works building.  | 250,000                          |                       | 250,000                     | No significant operating impact.  |
| One Ton Dump Trucks Replacements (3)<br>Scheduled replacement of one ton dump trucks including 1999 Ford-287,069 miles, 1999 Ford-260,250 miles, and 2000 Ford-361,856 miles.   | 150,000                          |                       | 150,000                     | No significant operating impact.  |
| DPW Lobby Renovation<br>General construction costs and construction management for DPW lobby renovation. Renovation includes improvements to circulation of staff, additional area to meet staff needs and added security for office spaces for after hours public meetings.      | 146,576                          |                       | 146,576                     | No significant operating impact.  |
| Rubber Tire Wheel Loader<br>Purchase new rubber tire wheel loader including extend-a-backhoe to be used for road maintenance such as culvert installation, ditching, culvert cleaning, and other highway projects. Equipment could also be used for park and grounds maintenance. | 120,000                          |                       | 120,000                     | Partial cost recovery through charge backs to WISDOT via RMA for State Highway use. |
| Pick Up Truck 4X4 Replacements (2)<br>Replace (2) Chevy Colorado's. Trucks are over 10 years old and show significant wear. New vehicles will be dual use (used in all seasons) for facilities division and include plows.  | 60,000                           |                       | 60,000                      | No significant operating impact.  |
| East Troy Salt Dome Parking Lot Repair<br>Repair East Troy Salt Dome parking lot. Parking lot is badly damaged with heavy truck traffic use. The black top is broken up and has holes.  | 40,000                           | 40,000                |                             | No significant operating impact.  |
| Front Mount Mower Replacement<br>Scheduled replacement of 2005 Kubota mower and attachments. Equipment is used in all seasons for grounds work.   | 38,000                           |                       | 38,000                      | No significant operating impact.  |

|  | <i>2017<br/>Project<br/>Cost</i> | <i>Funding Source</i> |                             |             |                                     |
|--|----------------------------------|-----------------------|-----------------------------|-------------|-------------------------------------|
|  |                                  | <i>Tax Levy</i>       | <i>Existing<br/>Funding</i> | <i>Debt</i> | <i>Grant or Other<br/>Financing</i> |
| Low Mast Fork Lift<br>Purchase low mast height fork lift for Public Works new shop facility. Forklift will help facilitate material handling and maintenance functions for the new shop.                                   | 35,000                           |                       | 35,000                      |             |                                     |
|  |                                  |                       |                             |             | No significant operating impact.    |
| Shop Floor Scrubber<br>The newly constructed Public Works Shop will need a floor scrubber to maintain the new floor and remove potential safety hazards from spills.   | 35,000                           |                       | 35,000                      |             |                                     |
|  |                                  |                       |                             |             | No significant operating impact.    |
| Pickup Truck Replacement<br>Replacing assistant superintendent's vehicle purchased in 2000. Current vehicle mileage is 142,002. Truck #6 will be rotated to a fuel truck.  | 31,000                           |                       | 31,000                      |             |                                     |
|  |                                  |                       |                             |             | No significant operating impact.    |
| Hydro Seeder Replacement<br>Scheduled replacement of 1971 hydro seeder unit.   | 25,000                           |                       | 25,000                      |             |                                     |
|  |                                  |                       |                             |             | No significant operating impact.    |
| DPW All Wheel Drive Vehicle<br>DPW request for a vehicle for general administrative use that is better equipped to handle winter conditions. Current vehicle has a tendency to get stuck under certain weather conditions. | 25,000                           |                       | 25,000                      |             |                                     |
|  |                                  |                       |                             |             | No significant operating impact.    |
| Air Compressor Replacement<br>Scheduled replacement of 2007 pull behind air compressor. This compressor is used at the various job sites.  | 24,000                           |                       | 24,000                      |             |                                     |
|  |                                  |                       |                             |             | No significant operating impact.    |
| Tandem Axle Trailer Replacement<br>Scheduled replacement of 1994 dual wheel trailer unit.  | 24,000                           |                       | 24,000                      |             |                                     |
|  |                                  |                       |                             |             | No significant operating impact.    |

|  | <i>2017<br/>Project<br/>Cost</i> | <i>Funding Source</i> |                             |             |  |
|--|----------------------------------|-----------------------|-----------------------------|-------------|--|
|  |                                  | <i>Tax Levy</i>       | <i>Existing<br/>Funding</i> | <i>Debt</i> | <i>Grant or Other<br/>Financing</i>  |
| Mobile Vehicle Lifts (2)<br>Purchase (2) mobile/portable lifts for the new shop. These lifts would be in addition to the lifts that came with the new building. The additional two lifts will allow DPW to lift a fully loaded tandem axle truck which current lifts are not capable of. | 22,000                           |                       | 22,000                      |             | No significant operating impact.   |
| Large Format Scanner/Plotter Replacement<br>Current unit is failing and needs replacing. DPW uses for building and remodeling projects.  | 17,000                           |                       | 17,000                      |             | Will come with multi year maintenance package. 2019 approximate maintenance cost is \$2,000. |
| Boom Mower Replacement<br>Replacing boom mower.  | 15,500                           |                       | 15,500                      |             | No significant operating impact.   |
| Service Truck Welder Replacement<br>Welder on the service truck is very unreliable. It was purchased used and has been at the County over 10 years.  | 11,000                           |                       | 11,000                      |             | No significant operating impact.   |
| Salt Spreader (2)<br>Purchase (2) salt spreaders for use on the facilities one-ton plow trucks. These new spreaders are stainless steel models and would replace the poly models that are old and require frequent repairs.  | 10,000                           |                       | 10,000                      |             | No significant operating impact.   |
| Plasma Cutter Replacement<br>Replacement of current plasma cutter which is over 16 years old and is in need of constant repair.  | 9,000                            |                       | 9,000                       |             | No significant operating impact.   |
| Wheel Loader Snow Pusher Replacement<br>The current snow pusher is two plow blades welded together and is getting worn. The new pusher would be more efficient.  | 8,000                            |                       | 8,000                       |             | No significant operating impact.   |

|  | <i>2017<br/>Project<br/>Cost</i> | <i>Funding Source</i> |                                  |             |                                     |
|--|----------------------------------|-----------------------|----------------------------------|-------------|-------------------------------------|
|  |                                  | <i>Tax Levy</i>       | <i>Existing<br/>Funding</i>      | <i>Debt</i> | <i>Grant or Other<br/>Financing</i> |
| Fuel Dispenser Station Enclosure   | 6,000                            |                       | 6,000                            |             |                                     |
| New enclosure for the fuel dispenser station. This will protect the existing dispenser especially since the junction box is not waterproof.  |                                  |                       | No significant operating impact. |             |                                     |
| Snow Box for Tool Cat  | 5,000                            |                       | 5,000                            |             |                                     |
| Purchase a snow box attachment for the Bobcat Tool cat. Snow box will help increase efficiency in snow plowing operations for facilities division.   |                                  |                       | No significant operating impact. |             |                                     |
| <b><i>Public Works-Central Services</i></b>  |                                  |                       |                                  |             |                                     |
| JC External Entrance Upgrades  | 195,000                          | 195,000               |                                  |             |                                     |
| JC entrance, landscaping and parking lot improvements. Improvements are to include sidewalks, drainage, parking areas, drive isles in the parking lot, curbs, pavement, signage and landscaping. |                                  |                       | No significant operating impact. |             |                                     |
| JC HVAC Automation System Upgrade  | 128,850                          |                       | 128,850                          |             |                                     |
| Replace building HVAC automation system to be the same as what is currently being used in other facilities.  |                                  |                       | No significant operating impact. |             |                                     |
| GC HVAC Automation System Upgrade  | 68,850                           |                       | 68,850                           |             |                                     |
| Replace building HVAC automation system to be the same as what is currently being used in other facilities. Current budget is \$60,000.  |                                  |                       | No significant operating impact. |             |                                     |
| GC North Parking Lot Improvement   | 50,000                           | 50,000                |                                  |             |                                     |
| Repair north parking lot and landscaping issues such as crack filling, pothole repair, striping etc.   |                                  |                       | No significant operating impact. |             |                                     |

|   | <i>2017<br/>Project<br/>Cost</i> | <i>Funding Source</i> |  |             |                                     |
|---|----------------------------------|-----------------------|--|-------------|-------------------------------------|
|   |                                  | <i>Tax Levy</i>       | <i>Existing<br/>Funding</i>  | <i>Debt</i> | <i>Grant or Other<br/>Financing</i> |
| GC Flooring Replacement   | 30,000                           | 30,000                |  |             |                                     |
| Replacements will be based upon an assessment done by facilities staff in consultation with GC Managers. 2017 replacement would be the UW Extension Offices-removing existing broadloom carpet and replace with modular carpet tiles. |                                  |                       | No significant operating impact.   |             |                                     |
| JC Stairwell Flooring Replacement   | 22,500                           | 22,500                |  |             |                                     |
| Replace rubber flooring in main stairwells.   |                                  |                       | No significant operating impact.   |             |                                     |
| JC Lobby Entrance Turnstile   | 15,000                           | 15,000                |  |             |                                     |
| Install a new turnstile in the lobby entrance to the JC for staff.  |                                  |                       | No significant operating impact  |             |                                     |
| GC Up Lighting & EPD Entrance Marking   | 12,000                           | 12,000                |  |             |                                     |
| Provide new up lighting and improved marking/signs for Elkhorn Police Department entrance. Intent is to recreate that effect with newer energy efficient lighting products.   |                                  |                       | No significant operating impact.   |             |                                     |
| JC Lobby Elevator Cameras   | 11,000                           | 11,000                |  |             |                                     |
| The JC lobby elevators are in need of cameras for staff and public safety concerns.   |                                  |                       | No significant operating impact.   |             |                                     |
| GC Concrete Sidewalk Replacement  | 10,000                           | 10,000                |  |             |                                     |
| Repair or replacement of badly damaged sidewalk with new concrete based upon assessment by DPW staff.   |                                  |                       | No significant operating impact.   |             |                                     |
| JC LED Parking Lot Lighting   | 10,000                           | 10,000                |  |             |                                     |
| Upgrade of the lighting at the JC to LED technology. Upgrades include replacing current fixtures with LED heads and daylight sensors.   |                                  |                       | Overall reduction in utility cost due to efficiency of LED technology of \$500 annually. |             |                                     |



|  | <i>2017<br/>Project<br/>Cost</i> | <i>Funding Source</i> |                             |             |  |
|--|----------------------------------|-----------------------|-----------------------------|-------------|--|
|  |                                  | <i>Tax Levy</i>       | <i>Existing<br/>Funding</i> | <i>Debt</i> | <i>Grant or Other<br/>Financing</i>  |
| Drug Unit Workstation Replacements   | 50,000                           | 50,000                |                             |             |  |
| The work stations currently utilized do not provide adequate storage, working space and sound suppression. They were transported from the old Sheriff's Office downtown and many pieces are broken or missing. |                                  |                       |                             |             | No significant operating impact.   |
| Jail Courtyard Window Restoration  | 50,000                           |                       | 50,000                      |             |  |
| Painting of the outdoor recreation and exterior windows for the internal courtyards.   |                                  |                       |                             |             | No significant operating impact.   |
| Jail Flooring Replacements   | 36,000                           |                       | 36,000                      |             |  |
| Replacement of flooring for future years will be based upon an assessment completed by facilities staff and management.  |                                  |                       |                             |             | No significant operating impact.   |
| Replace Laundry Room Doors   | 30,000                           |                       | 30,000                      |             |  |
| Replacement of double pair of over head doors and operators for laundry room.  |                                  |                       |                             |             | No significant operating impact.   |
| SO LED Parking Lot Lighting  | 15,000                           | 15,000                |                             |             |  |
| Upgrade parking lot lighting to LED technology. Upgrades include current fixtures with LED heads and daylight sensors.   |                                  |                       |                             |             | Overall reduction in utility cost due to efficiency of LED technology of \$500 annually. |
| SO Flooring Replacement-Stairwells   | 15,000                           | 15,000                |                             |             |  |
| Replace worn flooring in stairwells and other low traffic areas. Flooring is old and showing excessive wear making it hard to keep clean.  |                                  |                       |                             |             | No significant operating impact.   |
| Roof Lighting  | 15,000                           | 15,000                |                             |             |  |
| Additional lighting on roof. Currently, there is not any light source on the roof of the Sheriff's Office. Often the DPW staff need to troubleshoot/repair equipment in the dark.                              |                                  |                       |                             |             | No significant operating impact.   |

|   | <i>2017<br/>Project<br/>Cost</i> | <i>Funding Source</i> |                                  |             |                                     |
|---|----------------------------------|-----------------------|----------------------------------|-------------|-------------------------------------|
|   |                                  | <i>Tax Levy</i>       | <i>Existing<br/>Funding</i>      | <i>Debt</i> | <i>Grant or Other<br/>Financing</i> |
| Concrete and Electrical Upgrade   | 15,000                           | 15,000                |                                  |             |                                     |
| Concrete heaving has occurred around the former Huber area and is a safety concern. Project will included electrical upgrades, concrete repairs and replacement of concrete vault with a pedestal in front of building. |                                  |                       | No significant operating impact. |             |                                     |
| All Terrain Vehicles Replacements (2)   | 14,500                           | 14,500                |                                  |             |                                     |
| Replacement of the existing two ATVs purchased in the 2009/2010 season. ATVs have life expectancy of five years.  |                                  |                       | No significant operating impact. |             |                                     |
| Crime Scene Truck-Refurbishment Awning  | 10,000                           | 10,000                |                                  |             |                                     |
| Replace the existing manual mechanical awning on the crime scene truck with two automatic awnings that will reduce long term maintenance and chances of breaking when deployed.   |                                  |                       | No significant operating impact. |             |                                     |
| Speed Trailer   | 6,900                            | 6,900                 |                                  |             |                                     |
| The current speed trailer is constantly in use and the demands continue to rise. At one time there can be 7-10 requests on the waiting list. Having another unit available would help to satisfy this demand.           |                                  |                       | No significant operating impact. |             |                                     |
| Patrol Squad Camera Pilot Program   | 5,000                            | 5,000                 |                                  |             |                                     |
| Install complete squad car camera system setup as well as two body cameras with access to Evidence.com cloud storage as a pilot program for evaluation. 2018 includes remaining implementation.                         |                                  |                       | No significant operating impact. |             |                                     |

### ***Treasurer***

|  |       |       |                                  |  |  |
|--|-------|-------|----------------------------------|--|--|
| Mailing Machine w/Weighing System  | 7,500 | 7,500 |                                  |  |  |
| Replacement of mailing machine w/weighing system is required due to the current machine being out dated for replacement parts and technology. The current machine purchased in 2011 will not be supported for service in 2017. |       |       | No significant operating impact. |  |  |

## **APPENDICES**

WELFORTH COUNTY

*This page intentionally left blank.*



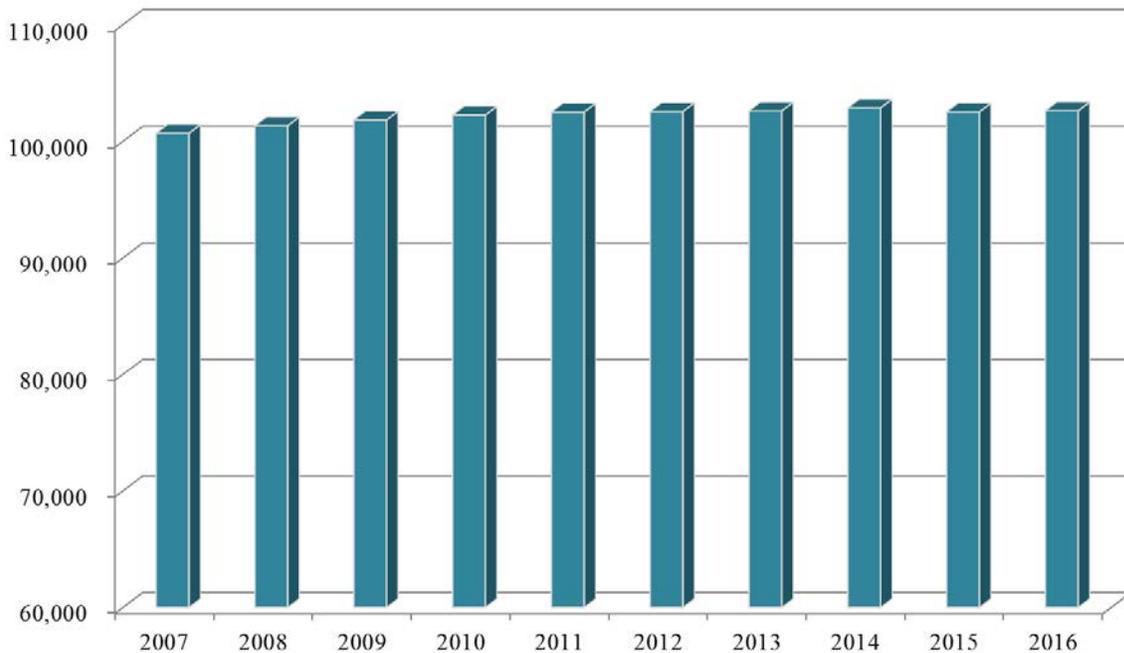
Est. 1839

W E L F O R T H C O U N T Y



## Population

The January 1, 2016 population estimate from the Wisconsin Department of Administration includes an increase of 365 persons since the 2010 census. Walworth County's population is estimated to be 102,593. Population in Walworth County has steadily increased in census for the past nine years as illustrated in the chart below. With easy access to several expressways and its border with northern Illinois and southeast Wisconsin counties, Walworth County is in a good position to see continued growth in the future.



Source: WI Department of Administration

Based on projected county populations, Walworth County is projected to grow at a rate solidly above the state percentage, at a rate of 45%. Walworth County is numbered amongst the ten counties with the greatest expected percent change in population by 2035 based on the Wisconsin Population 2035 report prepared by the Wisconsin Department of Administration, Division of Intergovernmental Relations, Demographic Services Center. Counties adjacent to major metropolitan areas are often predicted to experience high growth patterns.



## Historical Population by Municipality

|                        | 2007           | 2008           | 2009           | 2010           | 2011           | 2012           | 2013           | 2014           | 2015           | 2016           | Chg        | %            |
|------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------|--------------|
| <b>Towns</b>           |                |                |                |                |                |                |                |                |                |                |            |              |
| Bloomfield+            | 6,341          | 6,357          | 6,357          | 6,278          | 6,272          | 1,641          | 1,628          | 1,595          | 1,600          | 1,581          | (19)       | -1.19%       |
| Darien                 | 1,912          | 1,971          | 1,999          | 1,693          | 1,695          | 1,696          | 1,689          | 1,695          | 1,698          | 1,696          | (2)        | -0.12%       |
| Delavan                | 4,854          | 4,887          | 4,893          | 5,285          | 5,276          | 5,268          | 5,272          | 5,267          | 5,250          | 5,254          | 4          | 0.08%        |
| East Troy              | 3,934          | 3,953          | 3,958          | 4,021          | 4,023          | 4,025          | 4,033          | 4,041          | 4,044          | 4,045          | 1          | 0.02%        |
| Geneva                 | 5,107          | 5,159          | 5,218          | 4,993          | 4,995          | 4,989          | 4,997          | 5,012          | 5,017          | 5,033          | 16         | 0.32%        |
| Lafayette              | 1,970          | 1,992          | 1,993          | 1,979          | 1,975          | 1,977          | 1,967          | 1,967          | 1,965          | 1,973          | 8          | 0.41%        |
| LaGrange               | 2,573          | 2,587          | 2,590          | 2,454          | 2,454          | 2,453          | 2,451          | 2,453          | 2,459          | 2,468          | 9          | 0.37%        |
| Linn                   | 2,366          | 2,389          | 2,407          | 2,383          | 2,388          | 2,398          | 2,394          | 2,403          | 2,402          | 2,424          | 22         | 0.92%        |
| Lyons                  | 3,750          | 3,743          | 3,735          | 3,698          | 3,693          | 3,693          | 3,689          | 3,697          | 3,696          | 3,699          | 3          | 0.08%        |
| Richmond               | 1,966          | 1,973          | 1,985          | 1,884          | 1,886          | 1,889          | 1,886          | 1,886          | 1,886          | 1,889          | 3          | 0.16%        |
| Sharon                 | 932            | 927            | 934            | 907            | 905            | 903            | 901            | 898            | 898            | 895            | (3)        | -0.33%       |
| Spring Prairie         | 2,187          | 2,194          | 2,213          | 2,181          | 2,182          | 2,181          | 2,174          | 2,174          | 2,176          | 2,172          | (4)        | -0.18%       |
| Sugar Creek            | 3,788          | 3,802          | 3,806          | 3,943          | 3,936          | 3,938          | 3,932          | 3,936          | 3,935          | 3,935          | -          | 0.00%        |
| Troy                   | 2,411          | 2,419          | 2,424          | 2,353          | 2,355          | 2,357          | 2,350          | 2,352          | 2,352          | 2,355          | 3          | 0.13%        |
| Walworth               | 1,793          | 1,794          | 1,792          | 1,702          | 1,698          | 1,692          | 1,691          | 1,686          | 1,692          | 1,692          | -          | 0.00%        |
| Whitewater             | 1,479          | 1,491          | 1,501          | 1,471          | 1,472          | 1,473          | 1,476          | 1,481          | 1,485          | 1,487          | 2          | 0.14%        |
| <b>Villages</b>        |                |                |                |                |                |                |                |                |                |                |            |              |
| Bloomfield+            | n/a            | n/a            | n/a            | n/a            | n/a            | 4,623          | 4,639          | 4,680          | 4,685          | 4,643          | (42)       | -0.90%       |
| Darien                 | 1,643          | 1,640          | 1,640          | 1,580          | 1,585          | 1,587          | 1,588          | 1,588          | 1,591          | 1,589          | (2)        | -0.13%       |
| East Troy              | 4,016          | 4,172          | 4,257          | 4,281          | 4,290          | 4,283          | 4,283          | 4,282          | 4,341          | 4,343          | 2          | 0.05%        |
| Fontana                | 1,866          | 1,874          | 1,890          | 1,672          | 1,671          | 1,674          | 1,671          | 1,678          | 1,676          | 1,677          | 1          | 0.06%        |
| Genoa City*            | 2,709          | 2,758          | 2,774          | 3,036          | 3,046          | 3,046          | 3,052          | 3,052          | 3,045          | 3,038          | (7)        | -0.23%       |
| Mukwonago*             | 42             | 56             | 68             | 101            | 103            | 109            | 113            | 117            | 151            | 166            | 15         | 12.82%       |
| Sharon                 | 1,540          | 1,535          | 1,559          | 1,605          | 1,601          | 1,599          | 1,594          | 1,593          | 1,591          | 1,586          | (5)        | -0.31%       |
| Walworth               | 2,649          | 2,640          | 2,646          | 2,816          | 2,813          | 2,813          | 2,819          | 2,821          | 2,833          | 2,836          | 3          | 0.11%        |
| Williams Bay           | 2,684          | 2,688          | 2,673          | 2,564          | 2,560          | 2,577          | 2,577          | 2,577          | 2,582          | 2,580          | (2)        | -0.08%       |
| <b>Cities</b>          |                |                |                |                |                |                |                |                |                |                |            |              |
| Burlington*            | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -          | 0.00%        |
| Delavan                | 8,437          | 8,440          | 8,442          | 8,463          | 8,453          | 8,442          | 8,432          | 8,433          | 8,415          | 8,414          | (1)        | -0.01%       |
| Elkhorn                | 8,917          | 8,953          | 9,021          | 10,084         | 10,031         | 9,998          | 9,931          | 9,956          | 9,924          | 9,897          | (27)       | -0.27%       |
| Lake Geneva            | 7,596          | 7,661          | 7,673          | 7,651          | 7,662          | 7,654          | 7,670          | 7,696          | 7,727          | 7,771          | 44         | 0.57%        |
| Whitewater*            | 11,210         | 11,260         | 11,360         | 11,150         | 11,465         | 11,552         | 11,680         | 11,821         | 11,353         | 11,455         | 102        | 0.86%        |
| <b>Walworth County</b> | <b>100,672</b> | <b>101,315</b> | <b>101,808</b> | <b>102,228</b> | <b>102,485</b> | <b>102,530</b> | <b>102,579</b> | <b>102,837</b> | <b>102,469</b> | <b>102,593</b> | <b>124</b> | <b>0.12%</b> |

\*Municipality is partially contained within Walworth County

+The Village of Bloomfield began operations in 2012.

Source: State of Wisconsin, Department of Administration, Division of Intergovernmental Relations



## Population Characteristics

|                               | 2000   | 2010    | 2014    | %     |
|-------------------------------|--------|---------|---------|-------|
| <b>Age:</b>                   |        |         |         |       |
| Total population              | 93,759 | 102,228 | 103,499 | 100%  |
| 14 & under                    | 18,690 | 19,760  | 18,558  | 17.9% |
| 15 to 24                      | 16,895 | 16,272  | 17,664  | 17.1% |
| 25 to 34                      | 11,203 | 11,470  | 10,901  | 10.5% |
| 35 to 44                      | 14,638 | 12,714  | 11,858  | 11.5% |
| 45 to 54                      | 12,289 | 15,568  | 14,594  | 14.1% |
| 55 to 64                      | 8,110  | 12,287  | 14,074  | 13.6% |
| 65 +                          | 11,934 | 13,757  | 15,850  | 15.3% |
| Median age                    | 35     | 38      | 39      |       |
| <b>Sex:</b>                   |        |         |         |       |
| Male                          | 46,626 | 51,237  | 51,749  | 50.0% |
| Female                        | 47,133 | 50,991  | 51,778  | 50.0% |
| <b>Race:</b>                  |        |         |         |       |
| White                         | 91,471 | 98,681  | 99,392  | 96.0% |
| Black/African American        | 808    | 1,074   | 1,301   | 1.3%  |
| American Indian               | 246    | 421     | 473     | 0.5%  |
| Asian                         | 623    | 890     | 1,030   | 1.0%  |
| Native Hawaiian               | 24     | 58      | 57      | 0.1%  |
| Two or more                   | 587    | 1,104   | 1,246   | 1.2%  |
| Hispanic/Latino*              | 6,136  | 10,578  | 11,445  | 11.1% |
| <b>Households:</b>            |        |         |         |       |
| Households                    | 34,522 | 39,699  | n/a     |       |
| Average persons per household | 2.72   | 2.58    | n/a     |       |

Source: U.S. Census Bureau, Population Estimates and 1990 & 2000 Decennial Census

\*Persons of Hispanic/Latino origin may be of any race



## Principal Employers

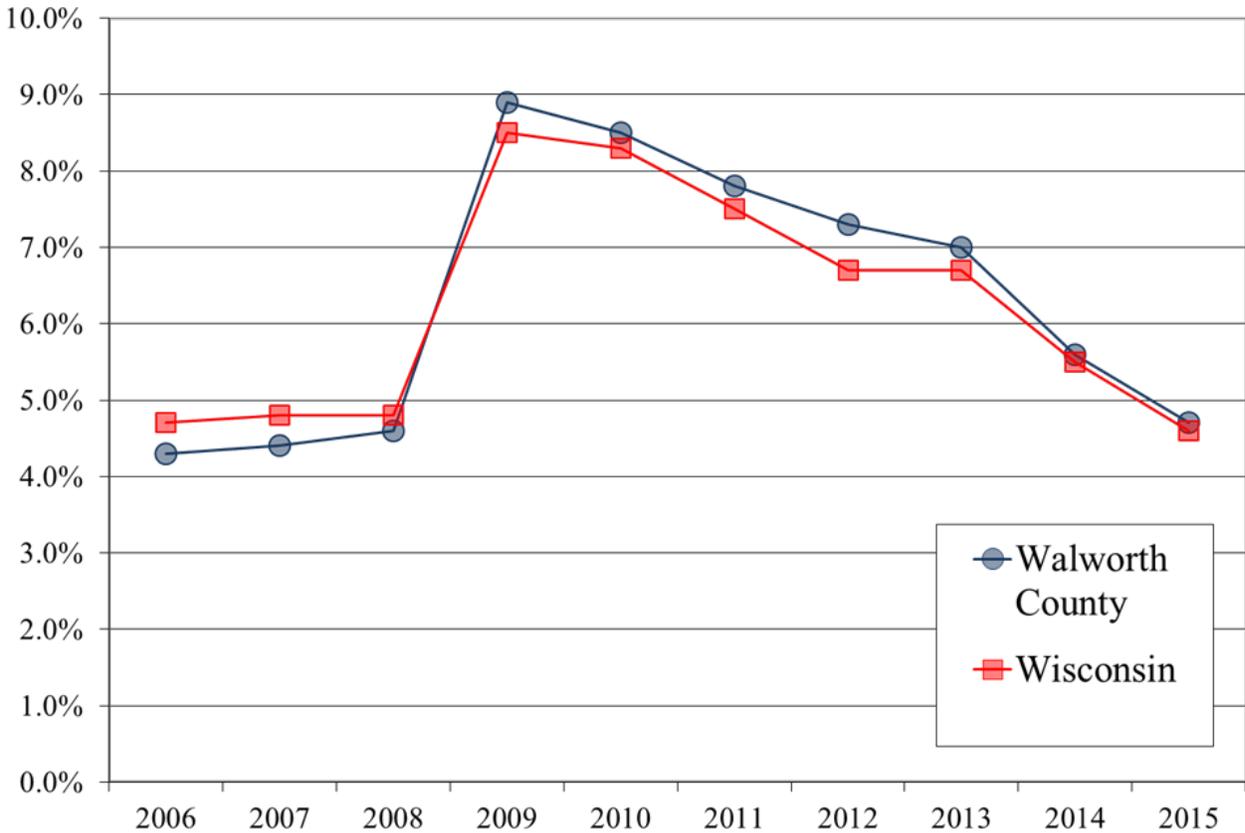
Recreation is an integral part of the Walworth County economy. Golfing, boating, fishing and hiking are popular activities. The County is home to Geneva Lake, a well-known Midwest vacation destination. The Kettle Moraine State Forest is renowned for its hiking, biking and skiing trails. An abundant number of public and private courses are available for the golf enthusiast. The table below lists the top 10 employers of 2015 in Walworth County.

| <i>2015</i>                          |                  |             |  |
|--------------------------------------|------------------|-------------|--|
| <i>Top 10 Employers</i>              | <i>Employees</i> | <i>Rank</i> | <i>Percentage of<br/>Total County<br/>Employment</i> |
| Grand Geneva LLC                     | 1,200            | 1           | 2.11%  |
| University of Wisconsin - Whitewater | 1,018            | 2           | 1.79%  |
| Sta-Rite Industries LLC              | 950              | 3           | 1.67%  |
| County of Walworth                   | 813              | 4           | 1.43%  |
| Aurora Health Care of Southern Lakes | 810              | 5           | 1.43%  |
| Birds Eye Foods LLC                  | 700              | 6           | 1.23%  |
| Wal-Mart Associates                  | 565              | 7           | 1.00%  |
| Geneva National                      | 518              | 8           | 0.91%  |
| The Abbey                            | 490              | 9           | 0.86%  |
| Miniature Precision Components Inc.  | 485              | 10          | 0.85%  |
|                                      |                  | Total       | <u><u>13.30%</u></u>                                 |

Source: ReferenceUSA



## Unemployment Rates



Walworth County historically has experienced an unemployment rate consistently below the state and national averages. Recent history shows the gap between these rates declining, as illustrated in the graph. Beginning in 2009, the annual unemployment rate for Walworth County has exceeded the State's unemployment rate. During 2015, this margin remained consistent with a County unemployment rate of 4.7% compared to the statewide rate of 4.6%. Both unemployment rates were below the national unemployment figure of 5.3% for 2015.

Source: U.S. Bureau of Labor Statistics ([www.bls.gov](http://www.bls.gov))



## Demographic and Economic Statistics

---

| <u>Fiscal<br/>Year</u> | <u>Personal Income<sup>(a)</sup><br/><i>thousands of<br/>dollars</i></u> | <u>Per Capita<br/>Personal Income<sup>(a)</sup></u> | <u>School<br/>Enrollment<sup>(b)</sup></u> | <u>Total Residential<br/>Housing Units<sup>(c)</sup></u> |
|------------------------|--|---|--|--|
| 2006                   | 3,299,971  | 32,665  | 17,710                                     | 49,560   |
| 2007                   | 3,449,744  | 34,005  | 17,868                                     | 50,174   |
| 2008                   | 3,571,414  | 35,043  | 17,819                                     | 50,666   |
| 2009                   | 3,525,170  | 34,534  | 17,736                                     | 50,958   |
| 2010                   | 3,586,813  | 35,109  | 17,651                                     | 51,553   |
| 2011                   | 3,775,498  | 36,733  | 17,758                                     | 51,555   |
| 2012                   | 3,925,575  | 38,093  | 17,551                                     | 51,571   |
| 2013                   | 4,058,719  | 39,375  | 17,484                                     | 51,617   |
| 2014                   | 4,197,654  | 40,546  | 17,467                                     | 51,695   |
| 2015                   | n/a  | n/a   | 17,235                                     | 51,792   |

Source:

(a) Bureau of Economic Analysis, US Department of Commerce - revised estimates for 1969-2014 released 11/19/15.

(b) Wisconsin Department of Public Instruction - Includes public and private enrollment

(c) US Census Bureau - revised estimates for 2011-2014 released May 2016

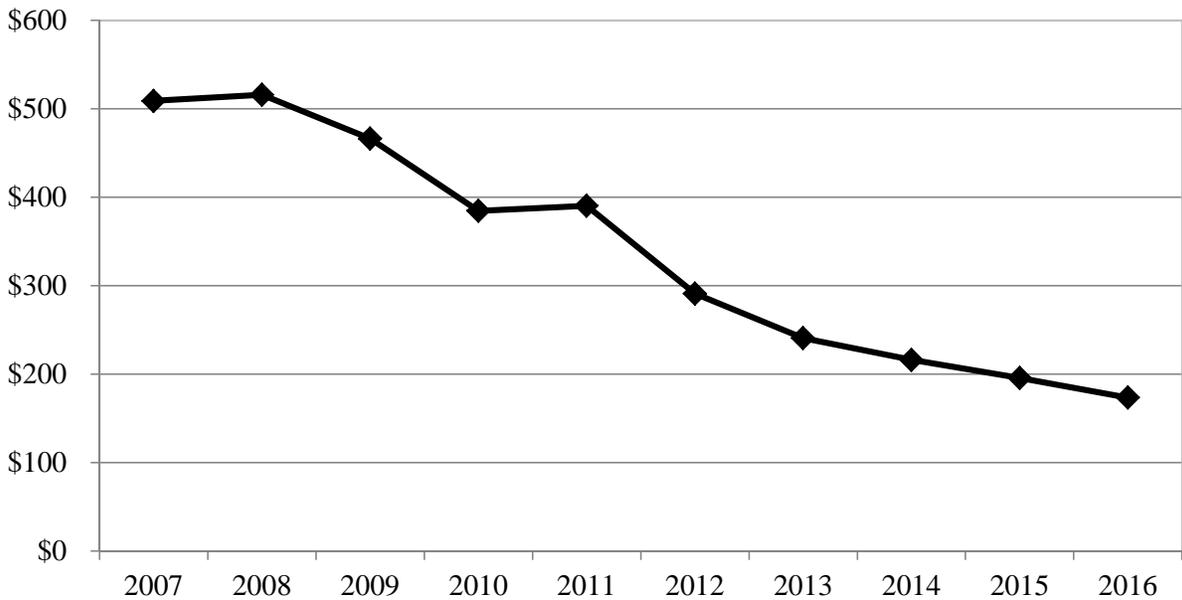


## Ratio of General Obligation Bonded Debt to Equalized Value and Net General Obligation Bonded Debt per Capita

| Fiscal<br>Year | Population <sup>(a)</sup> | Equalized<br>Value <sup>(b)</sup> | Gross<br>Bonded<br>Debt | Less Debt<br>Service Fund <sup>(c)</sup> | Net<br>Bonded<br>Debt | Ratio of Net<br>Bonded<br>Debt to<br>Equalized<br>Value | Net<br>Bonded<br>Debt per<br>Capita |
|----------------|---------------------------|-----------------------------------|-------------------------|--|-----------------------|---|-------------------------------------|
| 2007           | 100,672                   | 14,599,872,200                    | 51,665,000              | 420,897                                  | 51,244,103            | 0.35%   | 509                                 |
| 2008           | 101,315                   | 15,466,199,300                    | 52,880,000              | 594,892                                  | 52,285,108            | 0.34%   | 516                                 |
| 2009           | 101,808                   | 15,610,583,100                    | 48,120,000              | 638,844                                  | 47,481,156            | 0.30%   | 466                                 |
| 2010           | 102,228                   | 15,004,870,300                    | 39,935,000              | 600,009                                  | 39,334,991            | 0.26%   | 385                                 |
| 2011           | 102,485                   | 14,662,709,200                    | 40,575,000              | 566,218                                  | 40,008,782            | 0.27%   | 390                                 |
| 2012           | 102,530                   | 13,720,420,300                    | 30,555,000              | 711,121                                  | 29,843,879            | 0.22%   | 291                                 |
| 2013           | 102,579                   | 13,183,359,700                    | 25,415,000              | 708,544                                  | 24,706,456            | 0.19%   | 241                                 |
| 2014           | 102,837                   | 13,280,169,800                    | 22,565,000              | 335,069                                  | 22,229,931            | 0.17%   | 216                                 |
| 2015           | 102,469                   | 13,374,832,500                    | 20,395,000              | 336,462                                  | 20,058,538            | 0.15%   | 196                                 |
| 2016           | 102,593                   | 13,642,069,100                    | 18,150,000              | 336,462                                  | 17,813,538            | 0.13%   | 174                                 |

- (a) State of Wisconsin, Department of Administration
- (b) State of Wisconsin, Department of Revenue
- (c) Amount available for repayment of general obligation debt

### Net Bonded Debt per Capita





## Equalized Valuation\*

|                     | 2015                       |                | 2016                       |                | 2016 - 2015           |               |
|---------------------|----------------------------|----------------|----------------------------|----------------|-----------------------|---------------|
|                     | <i>Equalized Valuation</i> |                | <i>Equalized Valuation</i> |                | <i>Variance</i>       |               |
|                     | <i>Reduced by TID</i>      | <i>Ratio</i>   | <i>Reduced by TID</i>      | <i>Ratio</i>   | <i>Amount</i>         | <i>%</i>      |
| <b>Towns</b>        |                            |                |                            |                |                       |               |
| Bloomfield          | \$ 105,201,800             | 0.00803        | \$ 110,790,500             | 0.00825        | \$ 5,588,700          | 5.312%        |
| Darien              | 196,676,700                | 0.01502        | 198,741,900                | 0.01480        | 2,065,200             | 1.050%        |
| Delavan             | 884,660,400                | 0.06755        | 914,921,400                | 0.06812        | 30,261,000            | 3.421%        |
| East Troy           | 742,808,200                | 0.05672        | 770,552,400                | 0.05737        | 27,744,200            | 3.735%        |
| Geneva              | 828,633,500                | 0.06327        | 819,808,800                | 0.06104        | (8,824,700)           | -1.065%       |
| Lafayette           | 247,706,300                | 0.01891        | 254,724,100                | 0.01896        | 7,017,800             | 2.833%        |
| LaGrange            | 687,850,300                | 0.05252        | 713,695,400                | 0.05314        | 25,845,100            | 3.757%        |
| Linn                | 1,539,339,400              | 0.11754        | 1,601,522,800              | 0.11924        | 62,183,400            | 4.040%        |
| Lyons               | 408,291,300                | 0.03118        | 404,575,900                | 0.03012        | (3,715,400)           | -0.910%       |
| Richmond            | 232,091,400                | 0.01772        | 223,226,900                | 0.01662        | (8,864,500)           | -3.819%       |
| Sharon              | 77,726,900                 | 0.00594        | 79,618,100                 | 0.00593        | 1,891,200             | 2.433%        |
| Spring Prairie      | 244,378,300                | 0.01866        | 248,567,200                | 0.01851        | 4,188,900             | 1.714%        |
| Sugar Creek         | 356,668,500                | 0.02723        | 359,627,500                | 0.02677        | 2,959,000             | 0.830%        |
| Troy                | 251,690,500                | 0.01922        | 254,718,600                | 0.01896        | 3,028,100             | 1.203%        |
| Walworth            | 220,794,000                | 0.01686        | 225,627,000                | 0.01680        | 4,833,000             | 2.189%        |
| Whitewater          | 309,253,600                | 0.02361        | 301,620,600                | 0.02246        | (7,633,000)           | -2.468%       |
| <b>Total</b>        | <b>7,333,771,100</b>       | <b>0.56000</b> | <b>7,482,339,100</b>       | <b>0.55707</b> | <b>148,568,000</b>    | <b>2.026%</b> |
| <b>Villages</b>     |                            |                |                            |                |                       |               |
| Bloomfield          | 369,209,200                | 0.02819        | 370,693,900                | 0.02760        | 1,484,700             | 0.402%        |
| Darien              | 80,999,500                 | 0.00618        | 107,312,600                | 0.00799        | 26,313,100            | 32.486%       |
| East Troy           | 309,527,300                | 0.02364        | 314,313,300                | 0.02340        | 4,786,000             | 1.546%        |
| Fontana             | 1,096,472,300              | 0.08372        | 1,113,225,600              | 0.08288        | 16,753,300            | 1.528%        |
| Genoa City          | 169,642,800                | 0.01295        | 176,881,000                | 0.01317        | 7,238,200             | 4.267%        |
| Mukwonago           | 14,239,600                 | 0.00109        | 17,581,300                 | 0.00131        | 3,341,700             | 23.468%       |
| Sharon              | 67,602,900                 | 0.00516        | 69,031,200                 | 0.00514        | 1,428,300             | 2.113%        |
| Walworth            | 197,741,300                | 0.01510        | 209,737,100                | 0.01562        | 11,995,800            | 6.066%        |
| Williams Bay        | 701,191,900                | 0.05354        | 713,053,000                | 0.05309        | 11,861,100            | 1.692%        |
| <b>Total</b>        | <b>3,006,626,800</b>       | <b>0.22958</b> | <b>3,091,829,000</b>       | <b>0.23019</b> | <b>85,202,200</b>     | <b>2.834%</b> |
| <b>Cities</b>       |                            |                |                            |                |                       |               |
| Burlington          | 557,500                    | 0.00004        | 701,600                    | 0.00005        | 144,100               | 0.000%        |
| Delavan             | 524,521,800                | 0.04005        | 527,845,700                | 0.03930        | 3,323,900             | 0.634%        |
| Elkhorn             | 609,321,100                | 0.04653        | 625,464,900                | 0.04657        | 16,143,800            | 2.649%        |
| Lake Geneva         | 1,108,311,100              | 0.08463        | 1,190,816,500              | 0.08866        | 82,505,400            | 7.444%        |
| Whitewater          | 513,018,200                | 0.03917        | 512,483,500                | 0.03816        | (534,700)             | -0.104%       |
| <b>Total</b>        | <b>2,755,729,700</b>       | <b>0.21042</b> | <b>2,857,312,200</b>       | <b>0.21273</b> | <b>101,582,500</b>    | <b>3.686%</b> |
| <b>County Total</b> | <b>\$ 13,096,127,600</b>   | <b>1.00000</b> | <b>\$ 13,431,480,300</b>   | <b>1.00000</b> | <b>\$ 335,352,700</b> | <b>2.561%</b> |

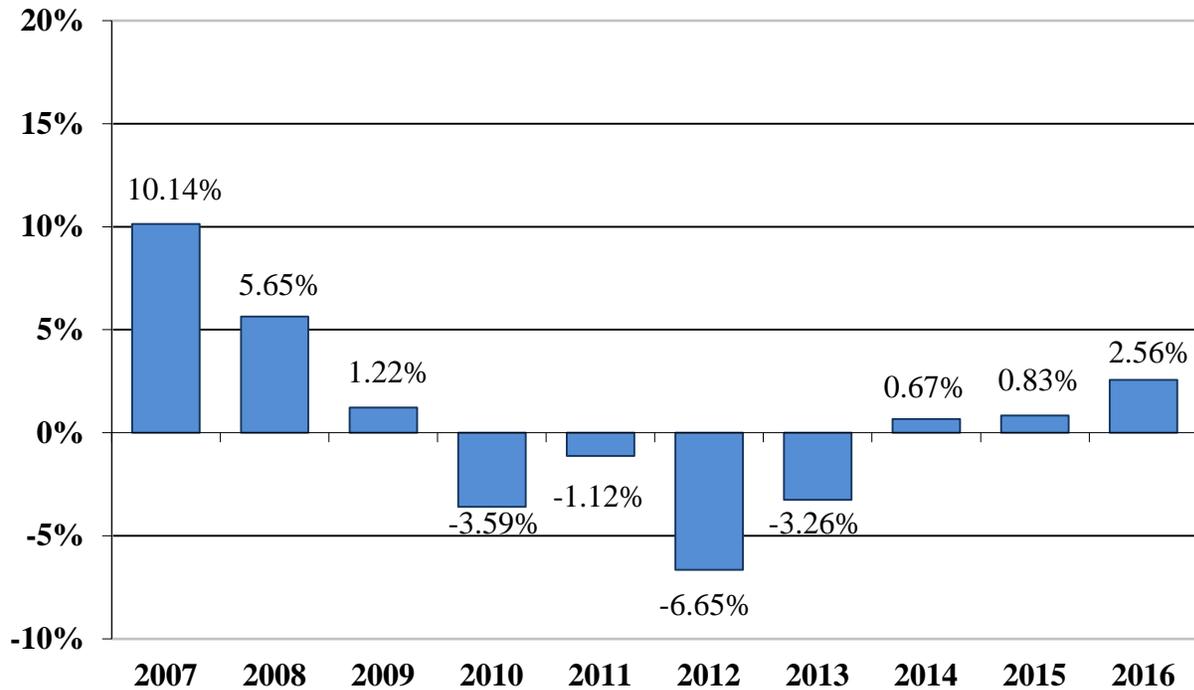
\*Due to the varying assessment policies of the 30 municipalities in the County, equalized value of taxable property is used for tax levy purposes. Equalized value is prepared by the Wisconsin Department of Revenue.



## Historical Equalized Value Changes 2006 - 2015

|      | <i>Full Value</i> | <i>Tax Increment District (TID) Value</i> | <i>Equalized Value less TID</i> | <i>Percent Change</i> |
|------|-------------------|---|---------------------------------|-----------------------|
| 2007 | 14,599,872,200    | 583,552,100                               | 14,016,320,100                  | 10.14%                |
| 2008 | 15,466,199,300    | 658,530,300                               | 14,807,669,000                  | 5.65%                 |
| 2009 | 15,610,583,100    | 621,911,300                               | 14,988,671,800                  | 1.22%                 |
| 2010 | 15,004,870,300    | 554,781,900                               | 14,450,088,400                  | -3.59%                |
| 2011 | 14,662,709,200    | 374,843,400                               | 14,287,865,800                  | -1.12%                |
| 2012 | 13,720,420,300    | 382,906,300                               | 13,337,514,000                  | -6.65%                |
| 2013 | 13,183,359,700    | 281,043,800                               | 12,902,315,900                  | -3.26%                |
| 2014 | 13,280,169,800    | 291,918,800                               | 12,988,251,000                  | 0.67%                 |
| 2015 | 13,374,832,500    | 278,704,900                               | 13,096,127,600                  | 0.83%                 |
| 2016 | 13,642,069,100    | 210,588,800                               | 13,431,480,300                  | 2.56%                 |

Source: Wisconsin Department of Revenue

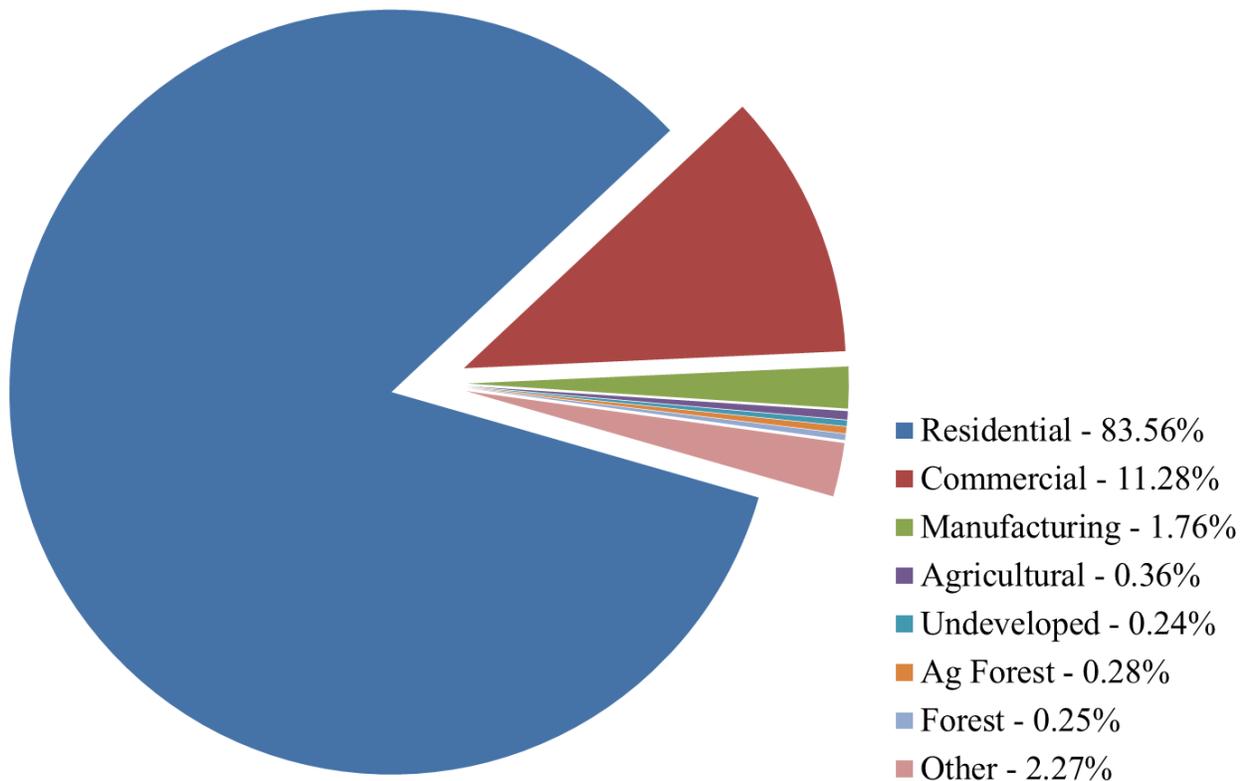




## Land Use

Equalized values of taxable property in Walworth County are used to allocate the Walworth County tax levy each year. Equalized value is the estimated value of all taxable property and personal property in each taxation district, by class of property, as of January 1, and certified by the Department of Revenue (DOR) on August 15<sup>th</sup> each year. Changes in the equalized value from year to year are caused by many things; increases or decreases in market prices, annexation gains or losses, new construction, demolition of buildings, relocation of businesses, taxable status of property, and statutory changes in the basis of valuation in various classes of property.

Current county land use by equalized value breakdowns as illustrated below.



**Walworth County**  
**Historical Property Tax Rates**  
(Amounts shown are per \$1,000 of Equalized Valuation)

| District  | 2015<br>TOTAL<br>EQUALIZED<br>VALUE (a) | NET TAX RATE - YEAR LEVIED |          |          |          |          |          |          |          |          |          |
|---|---|----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
|   |   | 2015                       | 2014     | 2013     | 2012     | 2011     | 2010     | 2009     | 2008     | 2007     | 2006     |
| <u>County Direct Rates (per \$1,000 of equalized value)</u> |   |                            |          |          |          |          |          |          |          |          |          |
| Library   | \$7,702,980,300                         | 0.21                       | 0.20     | 0.21     | 0.20     | 0.18     | 0.16     | 0.09     | 0.09     | 0.09     | 0.09     |
| CDEB  | 12,748,463,665                          | 0.57                       | 0.58     | 0.59     | 0.64     | 0.60     | 0.60     | 0.59     | 0.60     | 0.64     | 0.63     |
| County Debt Service   | 13,096,127,600                          | 0.12                       | 0.12     | 0.16     | 0.10     | 0.25     | 0.29     | 0.35     | 0.45     | 0.48     | 0.62     |
| County Operating  | 13,096,127,600                          | 3.90                       | 3.90     | 3.86     | 3.72     | 3.32     | 3.23     | 2.93     | 2.74     | 2.70     | 2.76     |
| Total County Direct Rates (b)                               |   | 4.80                       | 4.80     | 4.82     | 4.66     | 4.35     | 4.28     | 3.96     | 3.88     | 3.91     | 4.10     |
| <b>CITY</b>   |   |                            |          |          |          |          |          |          |          |          |          |
| Burlington  | \$557,500                               | \$ 20.34                   | \$ 27.07 | \$ 22.69 | \$ 23.11 | \$ 22.93 | \$ 22.72 | \$ 20.63 | \$ 19.95 | \$ 16.51 | \$ 19.43 |
| Delavan   | 524,521,800                             | 24.03                      | 23.41    | 25.20    | 22.91    | 21.37    | 21.22    | 20.20    | 19.28    | 19.90    | 19.43    |
| Elkhorn   | 609,321,100                             | 22.39                      | 22.83    | 22.61    | 21.95    | 20.99    | 20.49    | 18.75    | 17.83    | 16.72    | 16.96    |
| Lake Geneva   | 1,108,311,100                           | 20.48                      | 21.48    | 22.61    | 20.67    | 18.55    | 18.57    | 17.20    | 17.17    | 17.35    | 18.00    |
| Whitewater  | 513,018,200                             | 20.98                      | 21.29    | 22.30    | 20.87    | 19.90    | 19.98    | 18.29    | 17.49    | 17.39    | 17.24    |
| CITY TOTAL  | \$2,755,729,700                         |                            |          |          |          |          |          |          |          |          |          |
| <b>TOWN</b>   |   |                            |          |          |          |          |          |          |          |          |          |
| Bloomfield  | \$105,201,800                           | \$ 18.39                   | \$ 17.91 | \$ 18.24 | \$ 19.47 | \$ 16.63 | \$ 16.67 | \$ 15.76 | \$ 15.48 | \$ 15.21 | \$ 15.28 |
| Darien  | 196,676,700                             | 13.93                      | 13.60    | 14.93    | 14.67    | 13.73    | 13.46    | 12.66    | 11.91    | 11.64    | 11.55    |
| Delavan   | 884,660,400                             | 15.56                      | 14.54    | 15.44    | 15.27    | 14.55    | 14.21    | 13.53    | 12.89    | 13.04    | 13.66    |
| East Troy   | 742,808,200                             | 15.67                      | 15.48    | 15.92    | 16.21    | 15.08    | 15.00    | 13.99    | 13.14    | 13.16    | 12.69    |
| Geneva  | 828,633,500                             | 17.60                      | 17.32    | 18.93    | 16.17    | 14.69    | 14.66    | 13.59    | 13.35    | 13.39    | 13.88    |
| La Fayette  | 247,706,300                             | 16.70                      | 17.16    | 17.70    | 17.57    | 15.91    | 15.92    | 14.77    | 13.66    | 13.76    | 13.43    |
| La Grange   | 687,850,300                             | 14.61                      | 15.00    | 16.77    | 15.51    | 14.74    | 14.62    | 13.63    | 12.65    | 12.44    | 13.17    |
| Linn  | 1,539,339,400                           | 14.71                      | 15.50    | 15.81    | 14.95    | 13.58    | 13.62    | 12.76    | 12.54    | 12.88    | 13.37    |
| Lyons   | 408,291,300                             | 16.30                      | 16.13    | 15.17    | 16.63    | 15.06    | 14.76    | 13.49    | 13.05    | 13.08    | 13.01    |
| Richmond  | 232,091,400                             | 15.77                      | 16.55    | 17.18    | 16.09    | 15.33    | 15.17    | 14.08    | 13.20    | 13.03    | 12.84    |
| Sharon  | 77,726,900                              | 21.95                      | 19.92    | 20.09    | 18.83    | 17.75    | 17.24    | 16.27    | 15.72    | 16.30    | 16.80    |
| Spring Prairie  | 244,378,300                             | 18.19                      | 18.08    | 18.79    | 18.23    | 16.69    | 16.51    | 15.30    | 14.68    | 14.74    | 14.89    |
| Sugar Creek   | 356,668,500                             | 15.72                      | 15.86    | 16.35    | 16.19    | 15.30    | 15.06    | 13.85    | 13.13    | 12.73    | 12.64    |
| Troy  | 251,690,500                             | 16.70                      | 17.45    | 17.80    | 17.50    | 16.25    | 16.05    | 14.99    | 14.17    | 13.76    | 13.86    |
| Walworth  | 220,794,000                             | 14.88                      | 14.51    | 14.55    | 14.23    | 13.54    | 13.14    | 12.50    | 12.07    | 12.28    | 13.22    |
| Whitewater  | 309,253,600                             | 17.26                      | 15.89    | 16.45    | 16.48    | 15.74    | 15.83    | 14.44    | 13.44    | 13.14    | 12.93    |
| TOWN TOTAL  | \$7,333,771,100                         |                            |          |          |          |          |          |          |          |          |          |
| <b>VILLAGE</b>  |   |                            |          |          |          |          |          |          |          |          |          |
| Bloomfield  | \$369,209,200                           | \$ 18.80                   | \$ 17.41 | \$ 17.45 | \$ 20.38 | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      |
| Darien  | 80,999,500                              | 26.38                      | 25.98    | 27.48    | 28.10    | 26.92    | 28.26    | 24.33    | 22.95    | 22.89    | 22.37    |
| East Troy   | 309,527,300                             | 19.96                      | 20.70    | 20.66    | 21.90    | 19.87    | 20.07    | 19.05    | 17.46    | 17.30    | 16.84    |
| Fontana   | 1,096,472,300                           | 15.04                      | 14.67    | 14.29    | 14.59    | 13.64    | 13.38    | 12.94    | 12.52    | 12.57    | 13.71    |
| Genoa City  | 169,642,800                             | 24.69                      | 24.56    | 25.08    | 28.71    | 24.00    | 24.89    | 24.11    | 22.75    | 20.31    | 21.69    |
| Mukwonago   | 14,239,600                              | 20.07                      | 21.11    | 21.97    | 20.43    | 17.29    | 12.25    | 19.37    | 17.83    | 17.54    | 18.41    |
| Sharon  | 67,602,900                              | 25.50                      | 26.87    | 26.93    | 27.13    | 25.39    | 24.40    | 21.44    | 20.87    | 21.98    | 22.43    |
| Walworth  | 197,741,300                             | 20.36                      | 18.28    | 18.85    | 20.73    | 19.00    | 18.89    | 18.13    | 16.68    | 16.55    | 17.67    |
| Williams Bay  | 701,191,900                             | 15.43                      | 14.08    | 14.78    | 15.08    | 14.02    | 13.51    | 12.61    | 12.70    | 12.97    | 14.07    |
| VILLAGE TOTAL   | \$3,006,626,800                         |                            |          |          |          |          |          |          |          |          |          |
| COUNTY TOTAL  | \$13,096,127,600                        |                            |          |          |          |          |          |          |          |          |          |

Source: Walworth County Treasurer's Office

Note: The above tax rates are shown by year of levy. Collection generally occurs the year following the year of levy. If there is more than one school tax district, the rates are averaged for the total municipality.

(a) The total equalized value is shown less tax incremental districts (TID).

(b) The sum of direct rates is greater than the county average mill rate due to specific and lesser tax bases of the library and CDEB.

n/a - The Children with Disabilities Education Board began to levy separately in 2006.

n/a - The Village of Bloomfield was incorporated and 2012 was the first year as a taxing district.

**Walworth County**  
**Apportionment of 2016 Taxes for 2017 Purposes**

| TOWNSHIPS<br>VILLAGES &<br>CITIES | FULL<br>EQUALIZED<br>VALUE | EQUALIZED<br>VALUE<br>REDUCED<br>BY TID | EQUALIZED<br>VALUES<br>LIBRARY | EQUALIZED<br>VALUES<br>CDEB* | STATE<br>TAXES | CHARITABLE<br>PENAL | OTHER<br>STATE<br>SPEC CHGS |
|-----------------------------------|----------------------------|---|--------------------------------|------------------------------|----------------|---------------------|-----------------------------|
|                                   |                            |   |                                |                              | 2,315,140.98   | 340.51              | 0.00                        |
| T BLOOMFIELD                      | 110,790,500                | 110,790,500                             | 110,790,500                    | 105,201,800                  | 18,801.81      | 2.81                |                             |
| T DARIEN                          | 198,741,900                | 198,741,900                             | 198,741,900                    | 196,676,700                  | 33,727.69      | 5.04                |                             |
| T DELAVAN                         | 914,921,400                | 914,921,400                             | 914,921,400                    | 884,660,400                  | 155,267.65     | 23.19               |                             |
| T EAST TROY                       | 770,552,400                | 770,552,400                             | 770,552,400                    | 739,748,737                  | 130,767.37     | 19.53               |                             |
| T GENEVA                          | 819,808,800                | 819,808,800                             | 819,808,800                    | 828,633,500                  | 139,126.47     | 20.78               |                             |
| T LA FAYETTE                      | 254,724,100                | 254,724,100                             | 254,724,100                    | 247,706,300                  | 43,228.21      | 6.46                |                             |
| T LA GRANGE                       | 713,695,400                | 713,695,400                             | 713,695,400                    | 661,676,376                  | 121,118.39     | 18.09               |                             |
| T LINN                            | 1,601,522,800              | 1,601,522,800                           | 1,601,522,800                  | 1,539,339,400                | 271,788.03     | 40.59               |                             |
| T LYONS                           | 404,575,900                | 404,575,900                             | 404,575,900                    | 256,252,832                  | 68,658.96      | 10.26               |                             |
| T RICHMOND                        | 223,226,900                | 223,226,900                             | 223,226,900                    | 232,091,400                  | 37,882.94      | 5.66                |                             |
| T SHARON                          | 79,618,100                 | 79,618,100                              | 79,618,100                     | 75,687,281                   | 13,511.67      | 2.02                |                             |
| T SPRG PRAIRIE                    | 248,567,200                | 248,567,200                             | 248,567,200                    | 81,110,739                   | 42,183.35      | 6.30                |                             |
| T SUGAR CREEK                     | 359,627,500                | 359,627,500                             | 359,627,500                    | 356,668,500                  | 61,030.94      | 9.12                |                             |
| T TROY                            | 254,718,600                | 254,718,600                             | 254,718,600                    | 251,690,500                  | 43,227.27      | 6.46                |                             |
| T WALWORTH                        | 225,627,000                | 225,627,000                             | 225,627,000                    | 220,794,000                  | 38,290.26      | 5.72                |                             |
| T WHITEWATER                      | 301,620,600                | 301,620,600                             | 301,620,600                    | 309,253,600                  | 51,186.83      | 7.65                |                             |
| V BLOOMFIELD                      | 370,693,900                | 370,693,900                             | 370,693,900                    | 369,209,200                  | 62,908.98      | 9.40                |                             |
| V DARIEN                          | 107,374,900                | 107,312,600                             |                                | 80,999,500                   | 18,222.16      | 2.72                |                             |
| V EAST TROY                       | 343,451,200                | 314,313,300                             |                                | 309,527,300                  | 58,285.73      | 7.97                |                             |
| V FONTANA                         | 1,158,949,500              | 1,113,225,600                           |                                | 1,096,472,300                | 196,680.68     | 28.22               |                             |
| V GENOA CITY                      | 176,881,000                | 176,881,000                             |                                | 169,642,800                  | 30,017.77      | 4.48                |                             |
| V MUKWONAGO                       | 17,581,300                 | 17,581,300                              |                                | 13,712,200                   | 2,983.65       | 0.45                |                             |
| V SHARON                          | 69,031,200                 | 69,031,200                              |                                | 67,602,900                   | 11,715.01      | 1.75                |                             |
| V WALWORTH                        | 209,737,100                | 209,737,100                             |                                | 197,741,300                  | 35,593.64      | 5.32                |                             |
| V WILLIAMS BA\                    | 713,053,000                | 713,053,000                             |                                | 701,191,900                  | 121,009.37     | 18.08               |                             |
| C BURLINGTON                      | 4,924,500                  | 701,600                                 |                                | 0                            | 835.72         | 0.02                |                             |
| C DELAVAN                         | 550,068,500                | 527,845,700                             |                                | 524,521,800                  | 93,349.92      | 13.38               |                             |
| C ELKHORN                         | 679,260,400                | 625,464,900                             |                                | 609,321,100                  | 115,274.57     | 15.86               |                             |
| C LAKE GENEVA                     | 1,190,816,500              | 1,190,816,500                           |                                | 1,108,311,100                | 202,088.71     | 30.19               |                             |
| C WHITEWATER                      | 567,907,000                | 512,483,500                             |                                | 513,018,200                  | 96,377.23      | 12.99               |                             |
| TOTALS                            | 13,642,069,100             | 13,431,480,300                          | 7,853,033,000                  | 12,748,463,665               | 2,315,140.98   | 340.51              | 0.00                        |

\*The equalized values shown for CDEB are the 2015 equalized values reduced by TID. School district equalized values have not been released from the Department of Public Instruction (DPI)/Department of Revenue (DOR). School district releases these values during the month of October each year.

## Apportionment of 2016 Taxes for 2017 Purposes (continued)

| TOWNSHIPS<br>VILLAGES &<br>CITIES | LIBRARY      | DEBT<br>SERVICE | CDEB         | ALL OTHER<br>COUNTY | ILLEGAL<br>RE<br>CHGBK | GRAND<br>TOTAL | SALES<br>TAX |
|-----------------------------------|--------------|-----------------|--------------|---------------------|------------------------|----------------|--------------|
|                                   | 1,628,230.00 | 1,611,230.00    | 7,002,636.00 | 51,493,941.49       | 0.00                   | 64,051,518.98  | 8,000,000.00 |
| T BLOOMFIELD                      | 22,971.05    | 13,290.34       | 57,786.56    | 424,751.36          |                        | 537,603.93     | 65,988.56    |
| T DARIEN                          | 41,206.69    | 23,840.92       | 108,033.04   | 761,941.61          |                        | 968,754.99     | 118,373.79   |
| T DELAVAN                         | 189,697.72   | 109,753.26      | 485,937.36   | 3,507,648.30        |                        | 4,448,327.48   | 544,941.51   |
| T EAST TROY                       | 159,764.58   | 92,434.87       | 406,338.46   | 2,954,162.86        |                        | 3,743,487.67   | 458,953.08   |
| T GENEVA                          | 169,977.29   | 98,343.63       | 455,162.19   | 3,143,003.26        |                        | 4,005,633.62   | 488,290.96   |
| T LA FAYETTE                      | 52,813.92    | 30,556.51       | 136,063.22   | 976,567.56          |                        | 1,239,235.88   | 151,717.66   |
| T LA GRANGE                       | 147,975.98   | 85,614.35       | 363,453.89   | 2,736,183.08        |                        | 3,454,363.78   | 425,088.16   |
| T LINN                            | 332,056.08   | 192,117.44      | 845,547.66   | 6,139,957.75        |                        | 7,781,507.55   | 953,892.06   |
| T LYONS                           | 83,883.85    | 48,532.61       | 140,757.77   | 1,551,073.10        |                        | 1,892,916.55   | 240,971.74   |
| T RICHMOND                        | 46,283.36    | 26,778.13       | 127,486.08   | 855,812.81          |                        | 1,094,248.98   | 132,957.44   |
| T SHARON                          | 16,507.84    | 9,550.93        | 41,574.46    | 305,241.84          |                        | 386,388.76     | 47,421.79    |
| T SPRG PRAIRIE                    | 51,537.36    | 29,817.93       | 44,553.52    | 952,963.08          |                        | 1,121,061.54   | 148,050.52   |
| T SUGAR CREEK                     | 74,564.35    | 43,140.64       | 195,915.35   | 1,378,748.81        |                        | 1,753,409.21   | 214,199.77   |
| T TROY                            | 52,812.78    | 30,555.85       | 138,251.71   | 976,546.47          |                        | 1,241,400.54   | 151,714.39   |
| T WALWORTH                        | 46,780.99    | 27,066.04       | 121,280.51   | 865,014.37          |                        | 1,098,437.89   | 134,386.97   |
| T WHITEWATER                      | 62,537.33    | 36,182.17       | 169,870.70   | 1,156,360.52        |                        | 1,476,145.20   | 179,649.95   |
| V BLOOMFIELD                      | 76,858.83    | 44,468.15       | 202,803.86   | 1,421,175.45        |                        | 1,808,224.67   | 220,791.09   |
| V DARIEN                          |              | 12,873.14       | 44,492.42    | 411,417.70          |                        | 487,008.14     | 63,917.07    |
| V EAST TROY                       |              | 37,704.78       | 170,021.04   | 1,205,022.11        |                        | 1,471,041.63   | 187,209.92   |
| V FONTANA                         |              | 133,541.68      | 602,284.06   | 4,267,911.85        |                        | 5,200,446.49   | 663,054.60   |
| V GENOA CITY                      |              | 21,218.51       | 93,183.52    | 678,130.75          |                        | 822,555.03     | 105,353.09   |
| V MUKWONAGO                       |              | 2,109.04        | 7,532.01     | 67,403.62           |                        | 80,028.77      | 10,471.70    |
| V SHARON                          |              | 8,280.93        | 37,133.77    | 264,653.52          |                        | 321,784.98     | 41,116.06    |
| V WALWORTH                        |              | 25,159.90       | 108,617.82   | 804,095.28          |                        | 973,471.96     | 124,922.70   |
| V WILLIAMS BA\                    |              | 85,537.29       | 385,159.48   | 2,733,720.23        |                        | 3,325,444.45   | 424,705.53   |
| C BURLINGTON                      |              | 84.16           | 0.00         | 2,689.81            |                        | 3,609.71       | 417.88       |
| C DELAVAN                         |              | 63,319.96       | 288,115.91   | 2,023,667.90        |                        | 2,468,467.07   | 314,393.16   |
| C ELKHORN                         |              | 75,030.29       | 334,695.54   | 2,397,922.81        |                        | 2,922,939.07   | 372,536.69   |
| C LAKE GENEVA                     |              | 142,849.43      | 608,787.02   | 4,565,381.76        |                        | 5,519,137.11   | 709,268.96   |
| C WHITEWATER                      |              | 61,477.12       | 281,797.07   | 1,964,771.92        |                        | 2,404,436.33   | 305,243.20   |
| TOTALS                            | 1,628,230.00 | 1,611,230.00    | 7,002,636.00 | 51,493,941.49       | 0.00                   | 64,051,518.98  | 8,000,000.00 |



## Principal Property Tax Payers

| Taxpayer                            | 2015                               |              |   |
|-------------------------------------|------------------------------------|--------------|---|
|                                     | <i>Equalized<br/>Value</i>         | <i>Rank*</i> | <i>Percentage of<br/>Total County<br/>Equalized<br/>Value</i> |
| Grand Geneva, LLC                   | 32,276,400                         | 1            | 0.24%   |
| DLK Enterprises, Inc.               | 26,251,000                         | 2            | 0.20%   |
| Art Mortgage Borrower Propco        | 28,167,800                         | 3            | 0.21%   |
| Kikkoman Foods, Inc.                | 19,901,800                         | 4            | 0.15%   |
| Wal-Mart Real Estate Business Trust | 13,252,300                         | 5            | 0.10%   |
| Lake Geneva Retail DST              | 13,292,100                         | 6            | 0.10%   |
| Lake Geneva Shopping Center         | 12,911,200                         | 7            | 0.10%   |
| Lake Geneva Investors, LLC          | 12,862,800                         | 8            | 0.10%   |
| Paloma Geneva National, LLC         | 13,678,900                         | 9            | 0.10%   |
| Honey Creek of East Troy, LLP       | 10,924,200                         | 10           | 0.08%   |
| <b>Total</b>                        | <b><u><u>\$183,518,500</u></u></b> |              | <b><u><u>1.38%</u></u></b>                                    |

Source: Walworth County Treasurer's Office

\* Rank is based on actual taxes which is determined by land use and assessed values. Equalized values are shown for uniformity.



## Glossary of Terms

---

**Accrual basis:** Transactions are recorded when they occur, not when the cash is received or paid.

**Administrator's budget:** This is the budget as presented to the Finance Committee by the County Administrator.

**Adopted budget:** Appropriation of funds approved by the County Board of Supervisors each year.

**Allowable debt:** Wisconsin Statue 67.03(1) limits the debt a municipality can incur to no more than 5% of equalized value.

**Amortization:** A method used to prorate a cost with a fixed repayment schedule in regular installments over a period of time.

**Apportionment:** A proportional distribution of the levy of a taxing jurisdiction among municipalities based upon the value of the municipalities or parts of municipalities.

**Appropriation:** A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes usually limited in amount and as to the time when it may be expended.

**Assessed value:** A dollar amount assigned to taxable property, both real and personal, by the assessor for the purposes of taxation. This amount may be above or below the current market value of most of the locally assessed property, or above or below the use value for agricultural land.

**Assigned fund balance:** Amounts that are constrained by the government's intent to be used for a specific purpose, but that are neither restricted nor committed.

**Balanced budget:** A budget is balanced when budgeted revenue sources are equal to budgeted expenditures. Walworth County adopts a balanced budget each year.

**Basis of accounting:** Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in financial statements. It is the timing of when they are recorded.

**Bonds:** A bond is a debt security. When bonds are sold, investors are lending money to the government or municipality, also known as the issuer.

**Bond call:** When an issuer calls its bonds, it pays the investors the call price (usually the face value of the bonds) together with accrued interest to date and, at that point, stops making interest payments.

**Bond rating:** A bond rating is a designation given by credit rating agencies to give relative indications of credit quality. Moody's Investors Service or Standard & Poor's are examples of credit rating agencies.

**Budget:** An official statement of how much the County plans to spend for a specific period of time and how the County intends to pay for those expenditures.



## Glossary of Terms

---

**Budget amendment:** The increase, decrease or transfer of appropriations requiring approval of the County Board of Supervisors, Finance Committee, County Administrator or Department head, depending upon the nature of the change.

**Budget calendar:** The schedule of key dates, which the County follows in the preparation, adoption and administration of the budget.

**Budget-in-Brief:** A handbook, which provides a synopsis of the current year's adopted budget.

**Budget process:** The step-by-step process in which the annual budget is developed each year.

**Call date:** The date on which an issuer of a bond can redeem the bond prior to the maturity date.

**Capital improvement:** Expenditures for long-term assets (cost in excess of \$5,000 and a useful life of more than a year) such as roads, buildings, equipment or vehicles.

**Capital improvement plan:** A five-year projection of needed capital improvements. The first year of the plan is also represented in the current year's capital outlay budget.

**Capital projects fund:** Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

**Cash basis:** Transactions are recorded when cash is received or disbursed.

**Charitable & Penal:** This is a special charge apportioned by the State of Wisconsin Department of Administration each year in August for services provided to county residents by another county for involuntary commitment due to Alcohol, Intoxication or Mental Health Treatment.

**Committed fund balance:** Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

**Contingency funds:** Accounts in which funds are set aside for unforeseen expenditures which become necessary during the year and which have not been otherwise specifically provided for in the annual operating budget.

**Debt proceeds:** Revenue source from the borrowing of money, i.e. bond or note proceeds.

**Debt service tax levy:** The portion of the tax levy attributable to debt service costs.

**Debt service fund:** Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

**Department requested budget:** This is the budget as requested by the departments and compiled for review by the County Administrator.



## Glossary of Terms

---

**Depreciation:** The monetary value of assets decreases over time due to use, wear and tear or obsolescence. This decrease is measured as depreciation and is an operational expense.

**Division:** An operating function or activity within a department of the County.

**Efficiency measure:** An indicator that relates outputs to resources consumed of a specific goal or objective.

**Enterprise fund:** Accounts for financial activity for operations financed and operated in a manner similar to private business enterprise where the intent of the governing body is to finance/recover costs of providing certain goods or services to the general public generally through user charges.

**Equalized value:** The estimated value of all taxable real and personal property in each taxation district, by class, as of January 1 and certified by the Wisconsin Department of Revenue on August 15 of each year. The value represents market value (most probably selling price), except for agricultural property, which is based on its use (ability to generate agricultural income).

**Equalization:** The process of establishing the January 1 market value (or use value for agricultural land) by class of real property and item of personal property for each taxation district.

**Fiduciary funds:** Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. They are not reflected in government-wide financial statements because the resources of those funds are not available to support the County's own programs.

**Full-time equivalent:** A decimal representation of all positions, including part-time, based on a set number of hours. Typical full-time service equates to 2,080 hours per year. A part-time position working 10 hours per week would be a .25 full-time equivalent,  $10 * 52 / 2,080 = .25$

The County provides service in several departments, 24 hours a day/7 days a week. Some departments require 3 shifts of staff and the full-time equivalent may not always be equal to 2,080 hours. The County runs a school and the full-time equivalent in that department do not equate to 2,080 hours for most positions. Full-time equivalent is calculated on the prescribed full-time hours in each area and are often defined in labor contracts.

**Fund:** 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 equity of balances, and changes therein, which are segregated for the purpose of carrying on specific activities with special regulations, restrictions or limitations.

**Fund balance:** Difference between assets and liabilities as reported in a governmental fund.

**General fund:** Fund used to account for and report all financial resources not accounted for and reported in another fund.

**Generally accepted accounting principles:** The uniform minimum standards and guidelines for financial accounting and reporting. Adherence to GAAP assures that financial reports of all state and



## Glossary of Terms

---

local governments, regardless of jurisdictional legal provisions and customs, contain the same types of financial statements and disclosures, for the same categories and types of funds and account groups, based on the same measurement and classification criteria. GAAP provides a standard by which to evaluate financial presentation.

**Governmental Accounting Standards Board (GASB):** GASB is an independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local government.

**Governmental funds:** Governmental Funds are principally supported by taxes and intergovernmental revenues.

**Huber:** The "Huber Law" allows a person sentenced to jail to work at their regular place of employment during their normal working hours but they must return to the jail during their non-working hours.

**Internal service funds:** Account for financial activity of providing goods or services by one department or agency to another department or agency of the governmental unit.

**Library tax levy:** The portion of the tax levy attributable to Library service costs.

**Mandates:** Legislative policy from the State or Federal Government that dictates particular services be provided by the County and the manner in which they are to be provided.

**Mill rate:** The amount of tax stated in terms of units per \$1,000 of assessed value of taxable property. The tax rate is the result of dividing the tax levied by the assessed value of the taxing district. Mill Rate and Tax Rate are interchangeable terms.

**Modified accrual basis:** Expenditure transactions are recorded when the associated liability is incurred and revenue transactions are recorded in the period they become available and measureable. This basis is a combination of cash and accrual basis.

**Net position:** Difference between assets and liabilities reported in government-wide financial statements, proprietary fund financial statements, and fiduciary fund financial statements.

**Operating tax levy:** The tax levy, excluding the Children with Disabilities Education Board, Debt Service and Library portions.

**Outcome measure:** An indicator of "how well", the quality or the progress toward a specific goal or objective.

**Performance measure:** A quantitative or qualitative means of assessing the workload, efficiency, effectiveness and/or productivity of a division or department.

**Preliminary budget:** The preliminary budget is the budget as presented to the County Board by the Finance Committee.



## Glossary of Terms

---

**Productivity measure:** The efficiency and effectiveness in a single indicator toward a specific goal or objective.

**Program:** The program isolates the revenues and expenditures necessary to provide a particular service or program of the county.

**Property taxes:** The amount of tax levied on property of the municipality. Property taxes and tax levy are interchangeable terms.

**Proprietary funds:** Proprietary funds are intended to recover all or a significant portion of their costs through user fees and charges similar to a business. These funds include the County's internal service and enterprise funds.

**Restricted fund balance:** The portion of fund balance that reflects resources that are subject to externally enforceable legal restrictions, such as, creditors, grantors, contributors, and other governments.

**Special revenue funds:** Funds used to account for and report the proceeds of special revenues sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.

**Tax incremental financing district:** A contiguous geographic area, within a city or village, defined and created by resolution of the local legislative body. It is targeted toward eliminating blighted areas, rehabilitating areas declining in value, and/or promoting industrial development. The taxes generated due to value increase are used to pay for TIF eligible projects such as public improvements.

**Tax levy:** The amount of tax imposed by a taxation jurisdiction. The tax levy in Walworth County is the difference between the total expenditures budgeted and all other revenue sources. The tax levy is then apportioned based on equalized values. Tax levy and property taxes are interchangeable terms.

**Tax rate:** The amount of tax stated in terms of units per \$1,000 of assessed value of taxable property. The tax rate is the result of dividing the tax levied by the assessed value of the taxing district. Tax Rate and Mill Rate are interchangeable terms.

**Trust funds:** Accounts for assets held by the County in a trustee capacity or as an agent for other entities.

**Workload measure:** An indicator of "how much" or "how many" it takes to accomplish a goal or objective.



## Glossary of Acronyms & Abbreviations

---

|               |  |                    |   |
|---------------|--|--------------------|---|
| <b>ADM:</b>   | Administration   | <b>EMP:</b>        | Electronic Monitoring Program   |
| <b>ADRC:</b>  | Aging & Disabilities Resource Center                     | <b>EMS:</b>        | Emergency Management Services   |
| <b>AIS:</b>   | Aquatic Invasive Species                                 | <b>EOC:</b>        | Emergency Operations Center   |
| <b>AODA:</b>  | Alcohol & other drug abuse                               | <b>FBI:</b>        | Federal Bureau of Investigation   |
| <b>AP:</b>    | Accounts payable   | <b>FLSA:</b>       | Fair Labor Standards Act  |
| <b>APFV:</b>  | Association for the Prevention of Family Violence        | <b>FMLA:</b>       | Family Medical Leave Act  |
| <b>ATV:</b>   | All terrain vehicle                                      | <b>FTD:</b>        | Farm Technology Days  |
| <b>A/V:</b>   | Audio visual   | <b>FTE:</b>        | Full-time equivalent  |
| <b>AWD:</b>   | All wheel drive  | <b>FY:</b>         | Fiscal year   |
| <b>BD:</b>    | Board  | <b>GAAP:</b>       | Generally accepted accounting principles                                |
| <b>BAB:</b>   | Build America Bonds                                      | <b>GASB:</b>       | Governmental Accounting Standards Board                                 |
| <b>BLDG:</b>  | Building   | <b>GC:</b>         | Government Center   |
| <b>BOA:</b>   | Board of Adjustment                                      | <b>GEN:</b>        | General   |
| <b>CAFR:</b>  | Comprehensive Annual Financial Report                    | <b>GFOA:</b>       | Government Finance Officers Association of the United States and Canada |
| <b>CAN:</b>   | Child abuse & neglect                                    | <b>GIS:</b>        | Geographic Information System   |
| <b>CCS:</b>   | Comprehensive Community Services                         | <b>GO:</b>         | General obligation  |
| <b>CDEB:</b>  | Children with Disabilities Education Board               | <b>HHS:</b>        | Health and Human Services   |
| <b>CESA:</b>  | Cooperative Educational Service Agency                   | <b>HIPAA:</b>      | Health Insurance Portability and Accountability Act                     |
| <b>CHIPS:</b> | Child in need of protective services                     | <b>HITECH:</b>     | Health Information Technology for Economic and Clinical Health          |
| <b>CIP:</b>   | Capital improvement plan                                 | <b>HR:</b>         | Human Resources   |
| <b>CJCC:</b>  | Criminal Justice Coordinating Committee                  | <b>HS:</b>         | Human Services  |
| <b>CLTS:</b>  | Children's long term services                            | <b>HVAC:</b>       | Heating, ventilating, and air conditioning                              |
| <b>CMA:</b>   | Certified medication assistant                           | <b>HWY:</b>        | Highway   |
| <b>CNA:</b>   | Certified nursing assistant                              | <b>IBNR:</b>       | Incurred but not recorded   |
| <b>COC:</b>   | Clerk of Courts  | <b>ICC:</b>        | Intergovernmental Cooperation Council                                   |
| <b>COP:</b>   | Community Options Program                                | <b>IDEA:</b>       | Individual with Disabilities Education Act                              |
| <b>CPS:</b>   | Child Protective Services                                | <b>IEP:</b>        | Individualized education plan   |
| <b>CRS:</b>   | Community recovery services                              | <b>IHS:</b>        | Interactive health solutions  |
| <b>CSP:</b>   | Community Support Program                                | <b>INCL:</b>       | Including   |
| <b>CST:</b>   | Coordinated service teams                                | <b>Intergov't:</b> | Intergovernmental   |
| <b>CTH:</b>   | County trunk highway                                     | <b>IOC:</b>        | Intergovernmental Cooperation Council                                   |
| <b>CTY:</b>   | County   | <b>IRS:</b>        | Internal Revenue Service  |
| <b>DA:</b>    | District Attorney  | <b>IT:</b>         | Information Technology  |
| <b>DATCP:</b> | Department of Agriculture, Trade and Consumer Protection | <b>JC:</b>         | Judicial Center   |
| <b>DIS:</b>   | Disabilities   | <b>JCI:</b>        | Juvenile court intake   |
| <b>DMA:</b>   | Discretionary Maintenance Agreement                      | <b>JIPS:</b>       | Juvenile in need of protective services                                 |
| <b>DNR:</b>   | Department of Natural Resources                          | <b>K:</b>          | Thousand  |
| <b>DOR:</b>   | Department of Revenue                                    | <b>KWH:</b>        | Kilowatt-hour   |
| <b>DOT:</b>   | Department of Transportation                             | <b>LEC:</b>        | Law Enforcement Center  |
| <b>DPI:</b>   | Department of Public Instruction                         | <b>LED:</b>        | Light-emitting diode  |
| <b>DPW:</b>   | Department of Public Works                               | <b>LHCC:</b>       | Lakeland Health Care Center   |
| <b>DVR:</b>   | Digital video recorder                                   | <b>LiDar:</b>      | Light detection and range   |
| <b>ECO:</b>   | Early Childhood Outcomes                                 | <b>LOC:</b>        | Local   |
| <b>ECS:</b>   | Electronic Charting System                               | <b>LPN:</b>        | Licensed practical nurse  |
| <b>ED:</b>    | Emergency Detention                                      |                    |   |
| <b>EFT:</b>   | Electronic funds transfer                                |                    |   |
| <b>EMD:</b>   | Emergency Medical Dispatch                               |                    |   |



## Glossary of Acronyms & Abbreviations

---

|                |   |                |   |
|----------------|---|----------------|---|
| <b>LRIP:</b>   | Local Road Improvement Program                      | <b>SO:</b>     | Sheriff's Office                                    |
| <b>LS:</b>     | Lakeland School                                     | <b>SSV:</b>    | Special service vehicle                             |
| <b>LSYou:</b>  | Life Skills You                                     | <b>STATS:</b>  | Statutes  |
| <b>LTC:</b>    | Long term care                                      | <b>STH:</b>    | State trunk highway                                 |
| <b>LTD:</b>    | Long term disability                                | <b>SVCS:</b>   | Services  |
| <b>LTE:</b>    | Limited term employee                               | <b>SVRIS:</b>  | State of Wisconsin Vital Records Information System |
| <b>LURM:</b>   | Land Use & Resource Management                      | <b>SVRS:</b>   | Statewide voter registration system                 |
| <b>M:</b>      | Millions  | <b>SWAT:</b>   | Special Weapons and Tactics                         |
| <b>MCH:</b>    | Maternal child health                               | <b>SWOT:</b>   | Strengths, weaknesses, opportunities and threats    |
| <b>MDS:</b>    | Minimum data set                                    | <b>TAD:</b>    | Treatment Alternatives and Diversion Program        |
| <b>MGMT:</b>   | Management  | <b>TCC:</b>    | Transportation Coordinating Committee               |
| <b>MH:</b>     | Mental health                                       | <b>TID:</b>    | Tax incremental financing district                  |
| <b>MRI:</b>    | Magnetic resonance imaging                          | <b>TIF:</b>    | Tax incremental financing                           |
| <b>n/a:</b>    | Not applicable/available                            | <b>TMDL:</b>   | Total Maximum Daily Load                            |
| <b>NCCHC:</b>  | National Commission on Correctional Health Care     | <b>TOS:</b>    | Transfer of Service                                 |
| <b>NIATx:</b>  | Network for the Improvement of Addiction Treatment  | <b>TPR:</b>    | Termination of parental rights                      |
| <b>OMB:</b>    | Office of Management and Budget                     | <b>UPS:</b>    | Uninterrupted power supply                          |
| <b>OPEB:</b>   | Other post-employment benefits                      | <b>US:</b>     | United States                                       |
| <b>OSHA:</b>   | Occupational Safety and Health Administration       | <b>UV:</b>     | Ultraviolet   |
| <b>OT:</b>     | Occupational therapy                                | <b>UW:</b>     | University of Wisconsin                             |
| <b>OWI:</b>    | Operating while intoxicated                         | <b>VALUE:</b>  | Volume acquisition and large uniform expenditures   |
| <b>P-card:</b> | Procurement card                                    | <b>VIP:</b>    | Victim Impact Panel                                 |
| <b>PaSER:</b>  | Pavement surface evaluation and rating              | <b>W:</b>      | With  |
| <b>PBM:</b>    | Performance based maintenance                       | <b>WCDC:</b>   | Walworth County Drug Court                          |
| <b>PC:</b>     | Personal computer                                   | <b>WCEDA:</b>  | Walworth County Economic Development Alliance, Inc. |
| <b>PH:</b>     | Public health                                       | <b>WCOC:</b>   | Walworth County OWI Court                           |
| <b>PPACA:</b>  | Patient Protection and Affordable Care Act          | <b>WHEAP:</b>  | Wisconsin Home Energy Assistance Program            |
| <b>PR:</b>     | Payroll   | <b>WI:</b>     | Wisconsin   |
| <b>PSAP:</b>   | Public Service Answering Points                     | <b>WIC:</b>    | Women, infants and children                         |
| <b>PT:</b>     | Physical therapy                                    | <b>WI-FI:</b>  | Wireless fidelity                                   |
| <b>PW:</b>     | Public Works  | <b>WILEAG:</b> | Wisconsin Law Enforcement Accreditation Group       |
| <b>RDA:</b>    | Results driven accountability                       | <b>WIMCR:</b>  | Wisconsin Medicaid Cost Reporting                   |
| <b>RFP:</b>    | Request for proposal                                | <b>WIOA:</b>   | Workforce Innovation Opportunity Act                |
| <b>RMA:</b>    | Routine maintenance agreements                      | <b>WIS:</b>    | Wisconsin   |
| <b>RMS:</b>    | Records Management System                           | <b>WisDOT:</b> | Wisconsin Department of Transportation              |
| <b>RN:</b>     | Registered nurse                                    | <b>WMMIC:</b>  | Wisconsin Municipal Mutual Insurance Company        |
| <b>SAN:</b>    | Storage area network                                | <b>WNEP:</b>   | Wisconsin Nutrition Education Program               |
| <b>SBIRT:</b>  | Screening, brief intervention, referral, treatment  | <b>WWP:</b>    | Women's Wraparound Program                          |
| <b>SE:</b>     | Southeast   |                |   |
| <b>SEC:</b>    | Section   |                |   |
| <b>SEWRPC:</b> | Southeastern Wisconsin Regional Planning Commission |                |   |
| <b>S/L:</b>    | Speech & Language                                   |                |   |
| <b>SMART:</b>  | Suburban Mutual Assistance Response Teams           |                |   |



## Telephone Numbers

---

|                                     |          |
|-------------------------------------|----------|
| Administration.....                 | 741-4357 |
| Clerk of Courts .....               | 741-7012 |
| Corporation Counsel .....           | 741-7221 |
| County Clerk .....                  | 741-4241 |
| District Attorney.....              | 741-7198 |
| Finance .....                       | 741-4242 |
| Health & Human Services .....       | 741-3200 |
| Human Resources.....                | 741-7950 |
| Information Technology.....         | 741-7800 |
| Lakeland Health Care Center .....   | 741-3600 |
| Lakeland School.....                | 741-4118 |
| Land Use & Resource Management..... | 741-4972 |
| Medical Examiner .....              | 741-4499 |
| Public Works .....                  | 741-3114 |
| Register of Deeds .....             | 741-4233 |
| Sheriff.....                        | 741-4400 |
| Treasurer .....                     | 741-4251 |
| UW-Extension.....                   | 741-4951 |
| Veterans Services .....             | 741-4222 |