



Office of the  
**County Clerk**

**Donna Trudell, County Clerk**

Florence County  
**Board of Supervisors**

# **FLORENCE COUNTY, WISCONSIN**

## **2024 ADOPTED BUDGET**

**Florence County, Wisconsin  
2024 Proposed Budget  
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**FLORENCE COUNTY, WISCONSIN**  
**2024 Budget - Summary (all amounts in U.S. dollars)**

<u>Expenditures</u>	<u>2022 Audited</u>	<u>2023 Budget</u>	<u>2023 6 Months</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>	<u>% Change v. 2023 Budget</u>
General Government	1,945,660	1,819,608	948,452	1,849,096	1,879,853	3.3%
Public Safety	2,857,665	2,583,704	1,468,140	2,588,111	2,994,677	15.9%
Public Works	566,684	524,972	295,781	524,972	656,487	25.1%
Health and Social Services	2,501,338	2,505,452	1,187,946	2,482,724	2,703,435	7.9%
Culture and Recreation	714,560	687,510	306,722	690,739	627,667	-8.7%
Conservation and Development	1,515,254	1,473,427	670,487	1,473,319	1,450,092	-1.6%
Capital Outlay	335,833	458,000	196,628	196,628	473,878	3.5%
Debt Service	410,623	403,530	249,904	230,003	410,000	1.6%
Contingency	19,512	200,000	131,534	331,534	-	-100.0%
<b>Total Expenditures</b>	<b>10,867,129</b>	<b>10,656,203</b>	<b>5,455,594</b>	<b>10,367,126</b>	<b>11,196,089</b>	<b>5.1%</b>
<b>Total Revenues/Funds Applied</b>	<b>6,133,654</b>	<b>6,127,634</b>	<b>2,379,222</b>	<b>4,602,987</b>	<b>6,552,029</b>	<b>6.9%</b>
<b>Net Expenditures: Gov't Funds</b>	<b>4,733,475</b>	<b>4,528,569</b>	<b>3,076,372</b>	<b>5,764,139</b>	<b>4,644,061</b>	<b>2.6%</b>

2024 Budget Summary - Governmental Funds							
<u>Fund</u>	<u>Expenditures</u>	<u>Revenues</u>	<u>Net Required</u>	<u>Fund Balance Applied</u>	<u>2023 Property Tax Levy</u>	<u>Incr. (Decr.) v. 2022 Levy</u>	<u>2022 Property Tax Levy</u>
100 - General Fund	8,056,793	4,736,674	3,320,120	-	3,320,120	(279,736)	3,599,856
200 - Housing	2,745	-	2,745	-	2,745	(9,622)	12,367
201 - Human Services	1,405,103	1,191,160	213,943	-	213,943	19,115	194,828
202 - Revolving Loans - EDC	-	39,889	(39,889)	(39,889)	0	0	-
203 - Economic Development	133,541	35,277	98,264	-	98,264	14,553	83,711
207 - County Roads & Bridges	575,000	278,485	296,515	-	296,515	46,515	250,000
210 - American Rescue	139,029	-	139,029	139,029	-	-	-
300 - Debt Service	410,000	-	410,000	-	410,000	6,470	403,530
400 - Capital Projects	473,878	-	473,878	308,878	165,000	165,000	-
<b>Total Governmental Funds</b>	<b>11,196,090</b>	<b>6,281,484</b>	<b>4,914,605</b>	<b>408,018</b>	<b>4,506,587</b>	<b>(37,705)</b>	<b>4,544,292</b>
700 - Highway Enterprise	1,721,775	1,628,500	93,275	-	93,275	93,275	-
<b>Subtotal</b>	<b>12,917,864</b>	<b>7,909,984</b>	<b>5,007,880</b>	<b>408,018</b>	<b>4,599,862</b>	<b>55,570</b>	<b>4,544,292</b>

2024 Budget Summary - Special Purpose Levy (Emergency Medical Services)							
<u>Fund</u>	<u>Expenditures</u>	<u>Revenues</u>	<u>Net Required</u>	<u>Fund Balance Applied</u>	<u>2023 Property Tax Levy</u>	<u>Incr. (Decr.) v. 2022 Levy</u>	<u>2022 Property Tax Levy</u>
209 - EMS Operations	1,900,216	361,250	1,538,966	-	1,538,966	16,517	1,522,449
409 - EMS Capital	700,000	-	700,000	700,000	-	(200,000)	200,000
<b>Total Special Purpose: EMS</b>	<b>2,600,216</b>	<b>361,250</b>	<b>2,238,966</b>	<b>700,000</b>	<b>1,538,966</b>	<b>(183,483)</b>	<b>1,722,449</b>
<b>Total - All Funds</b>	<b>15,518,080</b>	<b>8,271,234</b>	<b>7,246,846</b>	<b>1,108,018</b>	<b>6,138,828</b>	<b>(127,913)</b>	<b>6,266,741</b>

Year-End Fund Balances - Unassigned, Unrestricted, and Undesignated (unless noted)								
	<u>General Fund</u>	<u>General Fund- Designated</u>	<u>Human Services</u>	<u>Roads &amp; Bridges Restricted</u>	<u>Capital Projects</u>	<u>Enterprise Fund (Highway)</u>	<u>EMS Operations</u>	<u>EMS Capital</u>
Audited 2020	2,366,601	2,600,000	200,000	322,990	1,344,606	639,016	-	-
Audited 2021	2,073,292	2,600,000	200,000	139,075	429,730	647,429	-	-
Audited 2022	1,890,667	2,792,003	200,000	217,839	424,032	274,434	(192)	200,000
Estimated 2023	1,849,096	2,300,000	200,000	328,329	195,380	43,015	1,522,449	200,000
Budgeted 2024	1,818,339	2,825,000	200,000	221,324	165,000	243,015	1,538,966	200,000

**FLORENCE COUNTY, WISCONSIN**

**Tax Levy History - Tax Apportionment**

		Tax Rate Comparisons - based on \$1,000 of Equalized Value								
Budget Year	Tax Year	General Purpose: Government Operations					Special Purpose	Total: All Funds	Total Levy (U.S. dollars)	Value (w/o TID increment)
		Debt Service	Roads & Bridges	Highway Enterprise	Other Funds	Total Gov't Ops	EMS			
2020	2019	\$0.41	\$0.40	\$0.00	\$5.93	\$6.64	\$0.00	\$6.64	4,279,868	644,340,000
2021	2020	\$0.62	\$0.33	\$0.10	\$5.60	\$6.65	\$0.00	\$6.65	4,462,401	671,144,600
2022	2021	\$0.55	\$0.31	\$0.00	\$5.28	\$6.15	\$0.00	\$6.15	4,497,924	731,210,900
2023	2022	\$0.47	\$0.30	\$0.00	\$4.72	\$5.51	\$2.09	\$7.60	6,266,741	824,716,400
2024	2023	\$0.43	\$0.31	\$0.00	\$4.11	\$4.86	\$1.63	\$6.48	4,599,862	946,989,500

Apportionment - "General Purpose" Levy (limited)						
Township	2023 Tax Levy	2022 Tax Levy	Change in Dollars	Change in Percent	Tax Rate	Equalized Value (w/o TID increment)
Town of Aurora	458,569	477,301	(18,732)	-3.92%	\$4.86	94,407,200
Town of Commonwealth	391,916	360,904	31,012	8.59%	\$4.86	80,685,200
Town of Fence	264,490	267,707	(3,217)	-1.20%	\$4.86	54,451,500
Town of Fern	304,177	328,253	(24,076)	-7.33%	\$4.86	62,621,900
Town of Florence	2,412,631	2,347,323	65,308	2.78%	\$4.86	496,696,700
Town of Homestead	295,084	295,368	(284)	-0.10%	\$4.86	60,750,000
Town of Long Lake	267,730	265,502	2,228	0.84%	\$4.86	55,118,500
Town of Tipler	205,264	201,933	3,331	1.65%	\$4.86	42,258,500
Total	4,599,862	4,544,292	55,570	1.22%	\$4.86	946,989,500

Total Apportionment - including "Special Purpose" EMS Levy						
Township	General Purpose	EMS Levy	Total Levy	Change in Dollars	Change in Percent	Tax Rate
Town of Aurora	458,569	133,051	591,620	114,319	23.95%	\$6.27
Town of Commonwealth	391,916	133,051	524,967	164,063	45.46%	\$6.51
Town of Fence	264,490	89,791	354,281	86,574	32.34%	\$6.51
Town of Fern	304,177	103,264	407,441	79,188	24.12%	\$6.51
Town of Florence	2,412,631	819,057	3,231,688	884,365	37.68%	\$6.51
Town of Homestead	295,084	100,177	395,261	99,893	33.82%	\$6.51
Town of Long Lake	267,730	90,891	358,621	93,119	35.07%	\$6.51
Town of Tipler	205,264	69,685	274,949	73,016	36.16%	\$6.51
Total	4,599,862	1,538,966	6,138,828	1,594,536	35.09%	\$6.48

Florence County, Wisconsin  
2024 Proposed Operating Budget & 2024-2028 Capital Improvement Plan  
Overview & Highlights

Thank you for your interest in the Florence County proposed budget for calendar year 2024. The County Board will hold a public hearing on the budget at 6:00pm on Tuesday, November 14, 2023 in the Florence County Courthouse. Please contact the County Clerk's office in advance of that meeting if you have any questions about the 2024 budget.

**Introduction**

We welcome your questions and input as we attempt to make our budget document easier to understand. One aspect of governmental accounting that can be unfamiliar is the segregation of activities into funds.

1. The General Fund covers much of our operations, including such diverse functions as the Sheriff's Office, Emergency Management, Forestry & Parks, Public Health, Aging & ADRC, Veterans Services, UW Extension, the County Library, and most Courthouse functions. The budget book includes details of revenues and expenses for each department, but just one overall levy for the General Fund. Our audited financial statements report the activities and fund balance for the General Fund each year. The 2024 budget proposes a levy of \$3,320,120 for the General Fund, a decrease of \$279,737 vs. 2023. The budget summary page A-1 shows the levy amounts for each fund as well as historical and estimated fund balances.
2. Human Services, the Housing Administration, and Economic Development each have their own funds with separate levy requests. Our audited financial statements report on the activities and fund balances for each fund.
3. There is a separate fund and a separate levy for Debt Service payments related to the issuance of general obligation loans. The 2024 budget proposes a levy of \$410,000 to service our debt, an increase of \$6,470 vs. 2023. We anticipate new borrowing in the 2024 budget year for highway improvement projects and refinancing of the existing 2014 Bond.
4. Our County Highway activities are captured in two distinct funds.
  - a. County Roads & Bridges. This fund captures the activities related to maintenance, snow removal, and construction of our county roads. The 2024 budget proposes a levy of \$296,515 for this fund, an increase of \$46,516 vs. 2023.
  - b. Highway Enterprise Fund. This is the only fund that is not classified as a "governmental fund" because these activities are similar to a business enterprise. Our Highway Department utilizes their staff and equipment to provide services for our county roads and for others, including the state and townships. There is proposed levy for this fund in 2024 of \$93,275. Florence County Highway has the smallest highway crew in the state, which limits the generation of revenue to pay for the administration.

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Overview & Highlights

**Overview & Special Challenges – General Purpose Levy**

For more than a decade, Wisconsin counties have operated under levy limits determined by the state. The County's property tax levy for the year 2023 funds the County's 2024 operating budget. The levy limit for Florence County is \$4,599,862 for 2023, an increase of \$55,570 from the 2022 tax levy. Because this increase is far below the increasing costs of operations, the annual budget process challenges our departments to prioritize (and often delay) initiatives, while looking for new and better ways to provide services. As has been true in the past, the County will again need to apply reserve funds to balance the budget in 2024.

Here are some highlights from the 2024 operating budget for Government Operations (excluding the new county-wide Emergency Medical Service).

1. Our 2024 budget calls for total governmental Expenditures of \$11,196,089 with offsetting Revenues & Funds Applied of \$6,689,502. The net expenditure amount of \$4,506,587 corresponds to the proposed levy amounts for the governmental funds (see page A-1).
2. The schedule on page A-1 summarizes Expenditures in categories required by state statute.
  - Public Safety expenditures of \$2,857,665 are proposed for 2024 an increase by \$410,973 vs 2023, this is due largely to the purchase of law enforcement vehicles and staff overtime due to staffing shortages.
  - Health and Social Services expenditures are expected to be \$2,703,435 for 2024, an increase of \$197,983 vs 2023. This relates almost entirely to increased prices for supplies/groceries needed for the meal services provided to the community.
3. Salary and Benefit Costs for County employees continue to be a challenge of the budget process which has been exacerbated by inflation in the US economy. To recruit and retain excellent employees, the County needs to provide a competitive and responsible compensation package.
4. Funds Applied include amounts needed to balance the shortfall between expenditures and revenues each year. For 2024, \$577,049 is needed to balance the operating budget (compared with \$487,739 needed for the 2023 budget). These "applied funds" will be supplied by prior-year surpluses in the Human Services Fund (\$196,045) and the General Fund (\$381,004).

**Emergency Medical Services**

In 2020, multiple volunteer agencies which had been providing EMS services across the county announced their decision (or consideration) to close their operations due to lack of volunteer staffing. A proposal to establish a county-wide EMS service owned and operated by Florence County was approved following a sustainability study which supported this structure. The county-wide EMS system was unanimously supported by the local government leaders of the eight municipalities in Florence County and approved by the County Board. The 2024 budget proposal

Florence County, Wisconsin  
2024 Proposed Operating Budget & 2024-2028 Capital Improvement Plan  
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includes establishing and staffing three station sites across the county with a minimum of Basic Life Support (BLS) level transporting ambulances 24 hours a day, 7 days a week, 365 days a year as recommended by the sustainability study. The transition to county-wide EMS has begun and is anticipated to be complete and fully functional during the 2024 calendar year. Included in the EMS budget proposal are the EMS specific dispatch center staffing and related operations expenses. This transition is being done in the best interest of safety for the residents of Florence County to ensure reliable and sustainable pre-hospital medical care when emergencies arise.

1. Fund 209 captures operating expenditures (offset by operating revenues). The levy request is \$1,538,966 for 2024 and the operating budget can be viewed on page H-1.
2. Fund 409 will capture capital expenditures such as building renovations, ambulance replacements, and major equipment items (offset by revenue items such as contributions, grants, and fund raisers). The levy request for Fund 409 is \$200,000 for 2024. The budgeted capital expenditures are incorporated in the County's 5-year Capital Improvement Plan (see section G, page G-5). During the first year of the 5-year plan, significant contributions of funds, facilities, and equipment from the volunteer agencies will offset major renovation costs needed to meet state standards for habitable facilities for EMS staff.

**Capital Improvement Plan**

Our budget proposal again includes a 5-year Capital Improvement Plan, found in Section G of this report. Anticipated capital expenditures for 2024 total \$1,399,322 and for the 5-year period, the total is \$4,397,922. The first year of the plan (2024) can be summarized as follows.

1. \$700,000 for the new county-wide EMS. As noted above, the \$200,000 proposed levy for Fund 409 will be supplemented by significant contributions from the volunteer agencies to support this investment.
2. \$308,878 of Bond Proceeds are available for building improvements at the Courthouse and Jail.
3. \$139,029 of ARPA Funds are available to fund the purchase of two law enforcement vehicles and to increase services for veterans.

Florence County, Wisconsin  
2020 Budget: Revenue Accounts by Service Category  
Governmental Funds

Account Number	DESCRIPTION	2022 AUDITED	2023 BUDGET	2023 THRU JUNE	2023 ESTIMATED	2024 BUDGET
41150	FOREST CROP TAX FROM DISTRICTS	62,362	60,000	59,404	60,000	62,000
41155	FOREST CROP WITHDRAWAL	627				
41160	PILT PAYMENTS	188,879	188,000	252,926	252,926	200,000
41200	SALES TAX COUNTY SHARE	370,561	350,000	173,037	350,000	350,000
41230	REAL ESTATE TRANSFER TAX	18,405	18,000	7,795	18,000	17,500
41800	INTEREST ON TAXES	63,417	60,000	23,290	60,000	55,000
43410	STATE SHARED REVENUES	139,053	137,848		137,848	278,598
43420	STATE AID-EXEMPT COMPUTERS	428	428		428	
43430	PERSONAL PROP AID WI	6,215	6,215	6,215	6,215	
43513	STATE-INTERPRETER	225	100	120	120	200
43515	STATE AID CRIME, VICTIM, WITNESS	10,540	10,500		10,500	10,500
43518	STATE AID GUARDIAN AD LITEM	7,426	5,000		5,000	6,500
43519	STATE AID JUDICIAL/COURTS	19,492	18,500	10,115	18,500	18,500
43570	WLIA BASE GRANT	40,131	89,008	89,008	89,008	89,536
43578	LIO STRATEGIC INITIATIVE GRANT	56,933	70,000	70,000	70,000	10,000
44422	NON-AFDC APPLICATION FEE	40	60	50	60	50
45110	COURT COLLECTIONS	982	1,000	165	1,000	1,000
45130	BOND DEFAULTS	5,555		5250	5250	2500
45140	RESTITUTION SURCHAGE		100		100	100
46105	FAMILY COURT COUSELING FND	705	500	320	500	500
46110	COUNTY CLERK FEES	1012	100	616	616	600
46115	CORONER PERMITS	21,900	17,000	7,253	17,000	16,000
46120	COUNTY TREASURER FEES	1,192	1000	370	1,000	1,000
46127	FORCLOSURE FEE	100	500		500	500
46130	CIRCUIT COURT FEES & PROBATE	41,612	28,000	22,032	28,000	30,000
46135	DISTRICT ATTORNEY MISC. FEES	1,185	1,000	482	1,000	1,000
46136	ATTORNEY FEE DUE COUNTY	6,095	5,000	1,868	5,000	5,000
46137	Guard Ad Litem Fee-County	7,750	12,000	5,130	12,000	10,000
46140	REGISTER OF DEED FEES	26,374	25,000	12,972	25,000	25,000
46150	LANDINFORMATION REVENUE CO SHA	11,585	10,000	5,714	10,000	10,000
46190	SALE OF PLATS & MAPS	1,317	1,000	398	1,000	2,400
46223	CODE RED	940	850		850	850
46735	MISC. COUNTY FOREST REVENUE	26,708	2,000		2,000	500
46805	RE TAX OVERPAYMENT	247		1,365	1,365	
47350	EXTENSION-Postage Rev.	1,389	1,389	695	1,389	1,389
47401	LANDSHARK COPIES	25,975	15,000	(2,756)	15,000	17,000
47475	Intergovt Charges Land Conserv		500		500	500
48150	Interest Earned-Barrens Fund	7,621	21,000	12,165	21,000	52,000
48200	RENT OF COUNTY PROPERTY	6,087	6,000	3,065	6,000	6,000
48205	RENT-REC BUILDING	5,550	3,000	5,400	5,400	3,000
48301	SALE OF SHERIFF'S EQUIPMENT	18,991				
48509	Donations - Canine Unit	46,535		15,991	15,991	
49100	APPLIED FUNDS	149,083	225,000		225,000	196,045
49990	GENERAL FUND-TRANSFER		262,739		262,739	381,004



Florence County, Wisconsin  
2020 Budget: Revenue Accounts by Service Category  
Governmental Funds

Account Number	DESCRIPTION	2022 AUDITED	2023 BUDGET	2023 THRU JUNE	2023 ESTIMATED	2024 BUDGET
Fund 210	ARPA Funds	200,913	113,859	26,536	113,859	
	Total General Government	1,602,137	1,767,196	816,991	1,857,664	1,862,272
43210	FEDERAL AID PARK PATROL	3,509	3,000	144	3,000	3,000
43215	FEDERAL AID COPS GRANT	826		309	309	
43217	FY24 PSAP		15,723		15,723	104,289
43220	DRUG ARREST/ASSET FORFEITURE	580		466	466	
43230	DOJ DRUG REINBURSEMENT			2,160	2,160	5,000
43419	STATE AID-INMATE REIMB.	1,480				
43521	STATE AID POLICE TRAINING	17,131	3,200		3,200	3,200
43523	STATE AID SNOW LAW ENFORCEMENT	4,883	11,000		11,000	11,000
43524	SHERIFF-MISC STATE AID/GRANTS	3,391		2,364	2,364	
43526	STATE AID ATV PATROL	5,211	8,000		8,000	8,000
43528	STATE AID EMERGENCY GOVERNMENT	45,520	35,567	34,623	35,567	31,000
43529	STATE AID HAZMAT	7,980	7,500	7,643	7,643	7,500
46210	SHERIFF FEES	6,733	5,000	2,842	5,000	5,000
46212	D.A.R.E.REVENUE	874		5,711	5,711	
46213	1st Time Offender Program		350	125	350	350
46215	JAIL REIMBURSEMENTS	(2,626)	2,400	1,329	2,400	2,400
46216	Crime Preventioin Funding Brd.	500		260	260	
46221	Emergency Mgt - Consulting Fee	8,000				
46225	INMATE REVENUE	40,742	45,000	13,348	45,000	26,000
46510	COUNTY NURSE REVENUE	11,822	9,000	26,608	26,608	12,500
48420	INS. RECOVERY-LAW ENFORCE		5,000		5,000	
48440	INS. RECOVERY GENL FUND		2,000		2,000	
Fund 210	ARPA Funds			450	450	114,666
	Total Public Safety	156,556	152,740	98,382	182,211	333,905
43587	DNR RECYCLING GRANT	78,997	78,997	79,514	78,997	79,514
Fund 207	Miscellaneous	2,350	1,000	1,150	1,150	
Fund 207	Road Projects - CHIP Funds					
Fund 207	General Transportation Aids	342,574	308,316	77,079	77,079	
Fund 207	Funds Applied		(114,316)			
Fund 210	ARPA Funds					
	Total Public Works	423,921	273,997	157,743	157,226	79,514
43540	STATE AID VETERAN SERVICE OFFI	550	500	550	550	500
43547	Communicable Disease	1,758	2,800	1,042	2,800	2,800
43548	Partnership For Success	7,200		7,942	7,942	
43549	PBLC HLTH EMERGENCY PREPARE	334,129	82,159	49,021	82,159	58,500
43550	DNR transient non-community	7,721	7,900	3,711	7,900	8,571
43551	STATE AID W.I.C.	27,353	27,000	11,936	27,000	45,775
43552	PREVENTION	4,444	4,444	4,444	4,444	4,444

Florence County, Wisconsin  
2020 Budget: Revenue Accounts by Service Category  
Governmental Funds

Account Number	DESCRIPTION	2022 AUDITED	2023 BUDGET	2023 THRU JUNE	2023 ESTIMATED	2024 BUDGET
43553	STATE M.C.H.	20,717	20,717	6,681	20,717	20,717
43554	STATE AID LEAD PREVENTION NURS	771	748	360	748	748
43556	Tobacco Prevention	3,000	2,200	1,333	2,200	1,500
43557	IMMUNIZATION GRANT-NURSE	4,891	4,891	3,163	4,891	4,891
43558	Reproductive Health State Aid	6,033	6,033	2,484	6,033	6,033
43559	Standardization Grant	7,000	2,000		2,000	5,000
43566	DOT Transportation Grant; Aging	79,889	79,889	79,889	79,889	79,889
43567	STATE AID AGING	103,880	124,345	10,969	124,345	151,763
43568	ADRC	213,999	259,068	39,605	259,068	264,151
43569	STATE AID CHILD SUPPORT	93,712	88,000	26,830	88,000	93,000
44100	Inspections	25,494	24,500	22,307	24,500	27,000
44421	BLOOD TESTS		100	62	100	
44426	CHILD SUPPORT-MISCELLANEOUS	213	300	27	300	
46512	Reproductive Health Services	2,478	1,697	1,581	1,697	2,600
46520	AGING PROGRAM INCOME	33,810	21,000	14,738	21,000	21,000
46525	NUTRITION GRANT	12,622				5,428
Fund 201	Human Services	1,100,690	1,114,152	380,080	380,080	1,191,160
Fund 210	ARPA Funds		23,028		300	22,728
	<b>Total Health and Social Services</b>	<b>2,092,354</b>	<b>1,897,471</b>	<b>668,755</b>	<b>1,148,663</b>	<b>2,018,198</b>
46710	MISC. LIBRARY REVENUE	875				
46711	MEMORIALS/DONATIONS-LIBRARY	2540				
43571	STATE AID LIBRARY FUNDS	1125	575	1,025	1,025	
43572	STATE AID SNOWTRAILS	56,091	48,240	570	48,240	52,560
43575	REC TRAIL GRANTS	14,137		13,754	13,754	
43579	STATE AID ATV TRAILS	153,951	80,459	19,670	80,459	114,913
46712	Library Charges carryover	2027		156	156	
46725	EXTENSION CONFERENCE/PROGRAMS	24,660		25,979	25,979	
46731	COUNTY SKI HILL REVENUE	30,933	38,825	23,785	38,825	38,825
46732	COUNTY PARKS REVENUE	36,350	52,500	15,728	52,500	50,000
46734	COUNTY FOREST REVENUE	451,145	540,000	79,839	85,000	540,000
46800	MISCELLANEOUS INCOME	1,677		50	50	
47400	CENTRAL DUPLICATION REVENUE	2,377	2,000	1,283	2,000	2,500
Fund 210	ARPA Funds		115,000	5,940	113,365	1,635
	<b>Total Culture and Recreation</b>	<b>777,888</b>	<b>877,599</b>	<b>187,779</b>	<b>461,353</b>	<b>800,433</b>
43272	USFS Projects	6,745	130,000	47,874	130,000	323,896
43418	DOT/DMV RENT	13,282		6,763	6,763	6,300
43581	STATE AID FOREST RES.-KINCAID	31,396	31,300		31,300	31,300
43583	STATE AID FOREST ADMIN./GRANTS	57,705	85,306	54,248	85,306	72,606
43584	STATE AID WILDLIFE HABITAT	4,848	11,726	18,655	18,655	11,726
43585	STATE AID WILDLIFE ABATEMENT	19,406	25,004	41,978	41,978	26,000
43586	FOREST ROADS	11,572	11,572	11,572	11,572	11,572

Florence County, Wisconsin  
2020 Budget: Revenue Accounts by Service Category  
Governmental Funds

Account Number	DESCRIPTION	2022 AUDITED	2023 BUDGET	2023 THRU JUNE	2023 ESTIMATED	2024 BUDGET
43589	STATE AID LCC COSTSHARE		34,500		34,500	32,500
43590	LCC-Aquatic Invasive Species		13,466	12,119	13,466	13,466
43591	LCC-Clean Boats Clean Water	30,956	18,000	17,910	18,000	18,000
43592	LCC-DATCAP	75,000	75,000		75,000	110,698
43599	LCC-Private Donations SECOLA	9,773	12,000	11,608	12,000	12,000
44400	ZONING PERMITS & FEES	29,696	17,643	31,728	31,728	
44401	LAND USE PERMITS					25,765
44402	SANITARY PERMITS COUNTY					25,530
44404	PUBLIC HEARINGS					2,600
44405	MISC REVENUE					1,600
44444	NONMETALLIC MINING PERMIT FEES	3,145	6,075		6,075	5,175
44448	BUILDING PERMITS	832	6,043		6,043	23,374
44449	ANNUAL TEMPORARY USE	1,600	2,400	2,255	2,400	2,400
46736	RESOURCE CENTER REVENUE REIM.	73,169	101,292	23,070	101,292	70,191
46738	MISC WILDLIFE HABITAT REV	842		3,725	3,725	
46739	Boat Landing Fees Carryover	8,276		1,478	1,478	
46745	MISC REVENUE					20,840
48100	INTEREST ON GENERAL FUND INVES	60,483	57,000	74,553	74,553	125,000
48300	SALE OF COUNTY PROPERTY	30,861		350	350	
Fund 200	Housing	16,013		12,065	12,065	
Fund 200	Housing Funds Applied	(12,241)				
Fund 202	Revolving Loan Fund EDC	206,954		44,329	44,329	39,889
Fund 202	Revolving Loan Funds Applied	(53,017)				
Fund 203	Economic Development Fund	117,669	42,304	12,302	12,302	35,277
Fund 210	ARPA Funds		20,000	20,990	20,990	
	Total Conservation and Development	744,965	700,631	449,572	795,870	1,047,706
Fund 400	Funds Applied	335,833	458,000			
Fund 400	Loan Proceeds					
Fund 400	Grants and Donations					
	Total Capital Outlay	335,833	458,000			
Fund 300	Debt Service Fund					410,000
	Total Debt Service					410,000
	Total Revenue - Operating Levy	6,133,654	6,127,634	2,379,222	4,602,987	6,552,029
Fund 209	Emergency Medical Srvc - Operations		361,250			361,250
Fund 409	Emergency Medical Srvc - Capital		545,000			
	Total - EMS Special Purpose Levy		906,250			361,250

Florence County, Wisconsin  
2022 Budget: Expense Accounts by Service Category  
Governmental Funds

Account		2022	2023	2023	2023	2024
Number	Description	AUDITED	BUDGET	THRU JUNE	ESTIMATED	BUDGET
51101	COUNTY BOARD	80,571	88,180	27,345	88,180	75,924
51102	LEGISLATIVE COMMITTEE	773	1,350	290	1,350	1,277
51210	COURT PMTS TO STATE	170,495	183,160	93,169	183,160	209,934
51211	FAMILY COURT COMMISSIONER	2,856	2,000		2,000	2,500
51212	LAW LIBRARY	1,239	1,500	178	1,500	1,500
51213	GUARDIAN AD LITEM	33,115	19,000	9,400	19,000	28,000
51310	DISTRICT ATTORNEY	61,821	60,682	29,654	60,682	59,555
51351	COUNTY CORONER	37,296	40,109	13,135	40,109	37,318
51420	COUNTY CLERK'S OFFICE	357,843	333,326	241,304	333,326	190,816
51430	MAPS AND PLAT BOOKS					
51440	ELECTIONS	31,915	26,290	13,974	26,290	30,290
51470	COPIER/ZEROX DEPARTMENT	5,615	5,000	1,821	5,000	4,420
51500	FINANCE					229,711
51510	AUDITING & ACCOUNTING	39,651	42,000	26,302	42,000	
51520	COUNTY TREASURER'S OFFICE	126,212	146,707	75,858	146,707	146,376
51600	BUILDING & GROUNDS	224,782	211,317	89,356	211,317	201,139
51650	TECHNOLOGY	70,867	76,705	35,475	76,705	211,914
51651	Security Consulting Fees					
51710	REGISTER OF DEEDS	146,073	154,994	78,208	154,994	177,315
51716	LAND INFORMATION OFFICE	108,649	169,008	41,334	169,008	99,312
51725	TAX FORECLOSURE		5,400		5,400	5,300
51730	PROPERTY DESCRIPTION OFFICE	32,914	35,214	19,609	35,214	34,752
51910	COUNTY LAND SALES COSTS	1,166	500	450	500	500
51930	PROPERTY & LIABILITY INSURANCE	118,797	90,000	106,803	106,803	125,000
51932	EMPLOYEE BONDS		10,807	3,066	10,807	7,000
51934	WORKER'S COMPENSATION	(42,019)		11,657	11,657	(6,000)
51935	COUNTY SALES TAX	3,066				3,500
51940	SUNDRY UNCLASSIFIED	175		3,528	3,528	
51945	RE TAX REIMBURSEMENT	510				
51950	UNEMPLOYMENT COMPENSATION	1,757	2,500			2,500
59200	TRANSFER TO OTHER FUNDS	217,557				

Florence County, Wisconsin  
 2022 Budget: Expense Accounts by Service Category  
 Governmental Funds

Account		2022	2023	2023	2023	2024
Number	Description	AUDITED	BUDGET	THRU JUNE	ESTIMATED	BUDGET
Fund 210	ARPA Funds	111,964	113,859	26,536	113,859	
	Total General Government	1,945,660	1,819,608	948,452	1,849,096	1,879,853
52101	LAW ENFORCEMENT	1,542,203	1,536,154	837,882	1,536,154	1,595,465
52102	DARE/DRUG FUND	529		792	792	
52105	CORRECTIONS / DISPATCH	1,148,403	927,943	570,590	927,943	1,159,256
52107	HIGHWAY SAFETY COMMITTEE	20,924	20,576	10,013	20,576	21,380
52300	COUNTY RESCUE SQUAD	4,000				
52400	FIRE SUPPRESSION	81	100	249	249	200
52500	EMERGENCY MGT	105,924	85,431	40,836	85,431	89,810
52550	HAZMAT	10,677	13,500	4,312	13,500	13,900
52602	FY24 PSAP GRANT PROGRAM			3,016	3,016	
Fund 210	ARPA Funds	24,924		450	450	114,666
	Total Public Safety	2,857,665	2,583,704	1,468,140	2,588,111	2,994,677
53635	RECYCLING GRANT EXPENSES	75,525	79,972	32,225	79,972	81,487
Fund 207	County Road Projects	272				575,000
Fund 207	County Road Maintenance	490,887	445,000	263,556	445,000	
Fund 210	ARPA Funds					
	Total Public Works	566,684	524,972	295,781	524,972	656,487
51330	CHILD SUPPORT	113,736	115,069	56,678	115,069	115,380
54100	Health Department	684,263	402,269	263,365	402,269	405,865
54600	AGING UNIT / ADRC	572,372	623,689	263,993	623,689	722,255
54660	PROJECT LIFESAVER	160				
54700	VETERAN SERVICES	22,782	27,417	11,059	27,417	24,972
54705	VETERANS IN NEED		500		500	2,882
54800	INDIRECT COST STUDY	4,250	4,500		4,500	4,250
Fund 201	Human Services	1,103,775	1,308,980	592,851	1,308,980	1,405,103
Fund 210	ARPA Funds		23,028		300	22,728
	Total Health and Social Services	2,501,338	2,505,452	1,187,946	2,482,724	2,703,435

Florence County, Wisconsin  
 2022 Budget: Expense Accounts by Service Category  
 Governmental Funds

Account Number	Description	2022 AUDITED	2023 BUDGET	2023 THRU JUNE	2023 ESTIMATED	2024 BUDGET
55110	COUNTY LIBRARY	135,858	130,919	66,207	130,919	137,457
55200	COUNTY PARKS	71,146	71,720	12,492	71,720	84,750
55440	SKI HILL	95,765	79,025	32,449	79,025	66,100
55445	SNOWMOBILE TRAILS	55,870	48,240	53,104	53,104	52,560
55447	COUNTY ATV TRAILS	152,880	80,459	75,161	80,459	114,913
55460	COUNTY FAIR & EXHIBITS					
55620	U.W. EXTENSION	170,616	162,147	61,369	162,147	170,252
Fund 210	ARPA Funds	32,425	115,000	5,940	113,365	1,635
	Total Culture and Recreation	714,560	687,510	306,722	690,739	627,667
55300	PROMOTION	4,875	5,000	3,000	5,000	5,000
56120	FORESTRY DEPT.	636,366	687,822	327,126	687,822	709,205
56121	USFS Projects	2,696	23,099	6,853	23,099	17,786
56122	COUNTY FOREST ROADS	35,163	34,000		34,000	34,000
56124	SOIL & WATER CONSERVATION	131,027	173,939	60,184	173,939	241,008
56126	WILDLIFE MANAGEMENT	17,180	14,709	4,222	14,709	14,676
56128	WILDLIFE ABATEMENT	21,329	25,004	3,659	25,004	
56350	NON-METALLIC MINING RECLAM.	4,323	5,286	2,835	5,286	18,583
56400	PLANNING & ZONING	167,034	170,464	86,251	170,464	148,246
56700	ECONOMIC DEVELOPMENT			43	43	
57120	VISITOR RESOURCE CENTER	34,120	34,120	34,120	34,120	34,120
57130	RESOURCE CENTER OPERATIONS	98,190	141,602	46,085	141,602	91,182
Fund 200	Housing	15,471	12,367	11,226	11,226	2,745
Fund 202	Revolving Loans - EDC	128,938				
Fund 203	Economic Development Fund	186,942	126,015	63,893	126,015	133,541
Fund 210	ARPA Funds	31,600	20,000	20,990	20,990	
	Total Conservation and Development	1,515,254	1,473,427	670,487	1,473,319	1,450,092
Fund 400	Capital Projects	335,833	458,000	196,628	196,628	473,878
	Total Capital Outlays	335,833	458,000	196,628	196,628	473,878

Florence County, Wisconsin  
 2022 Budget: Expense Accounts by Service Category  
 Governmental Funds

Account Number	Description	2022 AUDITED	2023 BUDGET	2023 THRU JUNE	2023 ESTIMATED	2024 BUDGET
Fund 300	Principal on Debt - 2020 GOB	125,000	125,000		125,000	
Fund 300	Interest on Debt - 2020 GOB	27,500	25,000		25,000	
Fund 300	Principal on Debt - 2014 GOB	175,000	175,000	175,000		41,120
Fund 300	Interest on Debt - 2014 GOB	39,250	34,656	31,031	34,656	325,000
Fund 300	Principal on Debt - WI Trust Fund	39,286	40,760	39,286	40,760	42,290
Fund 300	Interest on Debt - WI Trust Fund	4,587	3,114	4,587	4,587	1,590
	<b>Total Debt Service</b>	<b>410,623</b>	<b>403,530</b>	<b>249,904</b>	<b>230,003</b>	<b>410,000</b>
51951	SICK LEAVE PAYOUT	11,515		127,595	127,595	
59100	GENERAL CONTINGENCY		200,000		200,000	
59105	INSURANCE CONTINGENCY	7,997		3,939	3,939	
	<b>Total Contingencies</b>	<b>19,512</b>	<b>200,000</b>	<b>131,534</b>	<b>331,534</b>	
	<b>Total Expense - Operating Levy</b>	<b>10,867,129</b>	<b>10,656,203</b>	<b>5,455,594</b>	<b>10,367,126</b>	<b>11,196,089</b>
Fund 209	Emergency Medical Srvc - Operations	1,883,699	1,929,979	190,175	1,929,979	1,900,216
Fund 409	Emergency Medical Srvc - Capital	745,000				700,000
	<b>Total - EMS Special Purpose Levy</b>	<b>2,628,699</b>	<b>1,929,979</b>	<b>190,175</b>	<b>1,929,979</b>	<b>2,600,216</b>
	<b>ARPA Totals</b>	<b>200,913</b>	<b>271,887</b>	<b>53,916</b>	<b>248,964</b>	<b>139,029</b>

**Budget Report - General Fund (Date: 6/2023)**

Account Number	DESCRIPTION	2022 AUDITED	2023 BUDGET	2023 THRU JUNE	2023 ESTIMATED	2024 BUDGET	% Change vs. 2023 Budget
41150	FOREST CROP TAX FROM DISTRICTS	62,362	60,000	59,404	60,000	62,000	3.33%
41155	FOREST CROP WITHDRAWAL	627					
41160	PILT PAYMENTS	188,879	188,000	252,926	188,000	200,000	6.38%
41200	SALES TAX COUNTY SHARE	370,561	350,000	173,037	350,000	350,000	
41230	REAL ESTATE TRANSFER TAX	18,405	18,000	7,795	18,000	17,500	-2.78%
41800	INTEREST ON TAXES	63,417	60,000	23,290	60,000	55,000	-8.33%
43210	FEDERAL AID PARK PATROL	3,509	3,000	144	3,000	3,000	
43215	FEDERAL AID COPS GRANT	826		309			
43217	FY24 PSAP					104,289	
43220	DRUG ARREST/ASSET FORFEITURE	580		466			
43230	DOJ DRUG REINBURSMENT			2,160		5,000	
43272	USFS Projects	6,745	130,000	47,874	130,000	323,896	149.15%
43410	STATE SHARED REVENUES	139,053	137,848		137,848	278,598	102.11%
43418	DOT/DMV RENT	13,282		6,763		6,300	
43419	STATE AID-INMATE REIMB.	1,480					
43420	STATE AID-EXEMPT COMPUTERS	428	428		428		
43430	PERSONAL PROP AID WI	6,215	6,215	6,215	6,215		-100.00%
43513	STATE-INTERPRETER	225	100	120	100	200	100.00%
43515	STATE AID CRIME,VICTIM,WITNESS	10,540	10,500		10,500	10,500	
43518	STATE AID GUARDIAN AD LITEM	7,426	5,000		5,000	6,500	30.00%
43519	STATE AID JUDICIAL/COURTS	19,492	18,500	10,115	18,500	18,500	
43521	STATE AID POLICE TRAINING	17,131	3,200		3,200	3,200	
43523	STATE AID SNOW LAW ENFORCEMENT	4,883	11,000		11,000	11,000	
43524	SHERIFF-MISC STATE AID/GRANTS	3,391		2,364			
43526	STATE AID ATV PATROL	5,211	8,000		8,000	8,000	
43528	STATE AID EMERGENCY GOVERNMENT	45,520	35,567	34,623	35,567	31,000	-12.84%
43529	STATE AID HAZMAT	7,980	7,500	7,643	7,500	7,500	
43540	STATE AID VETERAN SERVICE OFFI	550	500	550	500	500	
43547	Communicable Disease	1,758	2,800	1,042	2,800	2,800	
43548	Partnership For Success	7,200		7,942			
43549	PBLC HLTH EMERGENCY PREPARE	334,129	82,159	49,021	82,159	58,500	-28.80%
43550	DNR transient non-community	7,721	7,900	3,711	7,900	8,571	8.49%
43551	STATE AID W.I.C.	27,353	27,000	11,936	27,000	45,775	69.54%
43552	PREVENTION	4,444	4,444	4,444	4,444	4,444	
43553	STATE M.C.H.	20,717	20,717	6,681	20,717	20,717	
43554	STATE AID LEAD PREVENTION-NURS	771	748	360	748	748	
43556	Tobacco Prevention	3,000	2,200	1,333	2,200	1,500	-31.82%
43557	IMMUNIZATION GRANT-NURSE	4,891	4,891	3,163	4,891	4,891	
43558	Reproductive Health State Aid	6,033	6,033	2,484	6,033	6,033	
43559	Standardization Grant	7,000	2,000		2,000	5,000	150.00%
43566	DOT Transporition Grant; Aging	79,889	79,889	79,889	79,889	79,889	
43567	STATE AID AGING	103,880	124,345	10,969	124,345	151,763	22.05%
43568	ADRC	213,999	259,068	39,605	259,068	264,151	1.96%
43569	STATE AID CHILD SUPPORT	93,712	88,000	26,830	88,000	93,000	
43570	WLIA BASE GRANT	40,131	89,008	89,008	89,008	89,536	0.59%
43571	STATE AID LIBRARY FUNDS	1,125	575	1,025	575		-100.00%
43572	STATE AID SNOWTRAILS	56,091	48,240	570	48,240	52,560	8.96%
43575	REC TRAIL GRANTS	14,137		13,754			
43578	LIO STRATEGIC INITIATIVE GRANT	56,933	70,000		70,000	10,000	-85.71%
43579	STATE AID ATV TRAILS	153,951	80,459	19,670	80,459	114,913	42.82%
43581	STATE AID FOREST RES.-KINCAID	31,396	31,300		31,300	31,300	0.00%
43583	STATE AID FOREST ADMIN./GRANTS	57,705	85,306	54,248	85,306	72,606	-14.89%
43584	STATE AID WILDLIFE HABITAT	4,848	11,726	18,655	11,726	11,726	
43585	STATE AID WILDLIFE ABATEMENT	19,406	25,004	41,978	25,004	26,000	3.98%
43586	FOREST ROADS	11,572	11,572	11,572	11,572	11,572	
43587	DNR RECYCLING GRANT	78,997	78,997	79,514	78,997	79,514	0.65%
43589	STATE AID LCC COSTSHARE		34,500		34,500	32,500	-5.80%
43590	LCC-Aquatic Invasive Species		13,466	12,119	13,466	13,466	
43591	LCC-Clean Boats Clean Water	30,956	18,000	17,910	18,000	18,000	
43592	LCC-DATCAP	75,000	75,000		75,000	110,698	47.60%
43599	LCC-Private Donations SECOLA	9,773	12,000	11,608	12,000	12,000	
44100	Inspections	25,494	24,500	22,307	24,500	27,000	10.20%
44400	ZONING PERMITS & FEES	29,696	17,643	31,728	17,643		-100.00%



**Budget Report - General Fund (Date: 6/2023)**

Account Number	DESCRIPTION	2022 AUDITED	2023 BUDGET	2023 THRU JUNE	2023 ESTIMATED	2024 BUDGET	% Change vs. 2023 Budget
44401	LAND USE PERMITS					25,765	
44402	SANITARY PERMITS COUNTY					25,530	
44404	PUBLIC HEARINGS					2,600	
44405	MISC REVENUE					1,600	
44421	BLOOD TESTS		100	62	100		-100.00%
44422	NON-AFDC APPLICATION FEE	40	60	50	60	50	-16.67%
44426	CHILD SUPPORT-MISCELLANEOUS	213	300	27	300		-100.00%
44444	NONMETALLIC MINING PERMIT FEES	3,145	6,075		6,075	5,175	-14.81%
44448	BUILDING PERMITS	832	6,043		6,043	23,374	286.79%
44449	ANNUAL TEMPORARY USE	1,600	2,400	2,255	2,400	2,400	
45110	COURT COLLECTIONS	982	1,000	165	1,000	1,000	
45130	BOND DEFAULTS	5,555		5,250		2,500	
45140	RESTITUTION SURCHARGE		100		100	100	
46105	FAMILY COURT COUSLING FND	705	500	320	500	500	
46110	COUNTY CLERK FEES	1,012	100	616	100	600	500.00%
46115	CORONER PERMITS	21,900	17,000	7,253	17,000	16,000	-5.88%
46120	COUNTY TREASURER FEES	1,192	1,000	370	1,000	1,000	
46127	FORCLOSURE FEE	100	500		500	500	
46130	CIRCUIT COURT FEES & PROBATE	41,612	28,000	22,032	28,000	30,000	7.14%
46135	DISTRICT ATTORNEY MISC. FEES	1,185	1,000	482	1,000	1,000	
46136	ATTORNEY FEE DUE COUNTY	6,095	5,000	1,868	5,000	5,000	
46137	Guard Ad Litem Fee-County	7,750	12,000	5,130	12,000	10,000	-16.67%
46140	REGISTER OF DEED FEES	26,374	25,000	12,972	25,000	25,000	
46150	LANDINFORMATION REVENUE CO SHA	11,585	10,000	5,714	10,000	10,000	
46190	SALE OF PLATS & MAPS	1,317	1,000	398	1,000	2,400	140.00%
46210	SHERIFF FEES	6,733	5,000	2,842	5,000	5,000	
46212	D.A.R.E.REVENUE	874		5,711			
46213	1st Time Offender Program		350	125	350	350	
46215	JAIL REIMBURSEMENTS	-2,626	2,400	1,329	2,400	2,400	
46216	Crime Preventioin Funding Brd.	500		260			
46221	Emergency Mgt - Consulting Fee	8,000					
46223	CODE RED	940	850		850	850	
46225	INMATE REVENUE	40,742	45,000	13,348	45,000	26,000	-42.22%
46510	COUNTY NURSE REVENUE	11,822	9,000	26,608	9,000	12,500	
46512	Reproductive Health Services	2,478	1,697	1,581	1,697	2,600	53.21%
46520	AGING PROGRAM INCOME	33,810	21,000	14,738	21,000	21,000	
46525	NUTRITION GRANT	12,622				5,428	
46710	MISC. LIBRARY REVENUE	875					
46711	MEMORIALS/DONATIONS-LIBRARY	2,540					
46712	Library Charges carryover	2,027		156			
46725	EXTENSION CONFERENCE/PROGRAMS	24,660		25,979			
46731	COUNTY SKI HILL REVENUE	30,933	38,825	23,785	38,825	38,825	
46732	COUNTY PARKS REVENUE	36,350	52,500	15,728	52,500	50,000	-4.76%
46734	COUNTY FOREST REVENUE	451,145	540,000	79,839	540,000	540,000	
46735	MISC.COUNTY FOREST REVENUE	26,708	2,000		2,000	500	-75.00%
46736	RESOURCE CENTER REVENUE REIM.	73,169	101,292	23,070	101,292	70,191	-30.70%
46738	MISC WILDLIFE HABITAT REV	842		3,725			
46739	Boat Landing Fees Carryover	8,276		1,478			
46745	MISC REVENUE					20,840	
46800	MISCELLANOUS INCOME	1,677		50			
46805	RE TAX OVERPAYMENT	247		1,365			
47350	EXTENSION-Postage Rev.	1,389	1,389	695	1,389	1,389	
47400	CENTRAL DUPLICATION REVENUE	2,377	2,000	1,283	2,000	2,500	25.00%
47401	LANDSHARK COPIES	25,975	15,000	-2,756	15,000	17,000	13.33%
47475	Intergovt Charges Land Conserv		500		500	500	
48100	INTEREST ON GENERAL FUND INVES	60,483	57,000	74,553	57,000	125,000	119.30%
48150	Interest Earned-Barrens Fund	7,621	21,000	12,165	21,000	52,000	147.62%
48200	RENT OF COUNTY PROPERTY	6,087	6,000	3,065	6,000	6,000	
48205	RENT-REC BUILDING	5,550	3,000	5,400	3,000	3,000	
48300	SALE OF COUNTY PROPERTY	30,861		350			
48301	SALE OF SHERIFF'S EQUIPMENT	18,991					
48420	INS. RECOVERY-LAW ENFORCE		5,000		5,000		-100.00%
48440	INS. RECOVERY GENL FUND		2,000		2,000		-100.00%
48509	Donations - Canine Unit	46,535		15,991			

**Budget Report - General Fund (Date: 6/2023)**

Account Number	DESCRIPTION	2022 AUDITED	2023 BUDGET	2023 THRU JUNE	2023 ESTIMATED	2024 BUDGET	% Change vs. 2023 Budget
49100	APPLIED FUNDS	149,083	225,000		225,000	196,045	-12.87%
49990	GENERAL FUND-TRANSFER		262,739		262,739	381,004	45.01%
	Total Revenue (excludes property tax)	3,875,916	4,030,568	1,798,301	4,030,568	4,736,674	17.52%
41110	Property Tax	3,559,851	3,599,856	3,695,797	3,599,856	3,320,120	
	Total Revenue-General Fund	7,435,767	7,630,424	5,494,098	7,630,424	8,056,794	
51101	COUNTY BOARD	80,571	88,180	27,345	88,180	75,924	-13.90%
51102	LEGISLATIVE COMMITTEE	773	1,350	290	1,350	1,277	-5.44%
51210	COURT PMTS TO STATE	170,495	183,160	93,169	183,160	209,934	14.62%
51211	FAMILY COURT COMMISSIONER	2,856	2,000		2,000	2,500	25.00%
51212	LAW LIBRARY	1,239	1,500	178	1,500	1,500	
51213	GUARDIAN AD LITEM	33,115	19,000	9,400	19,000	28,000	47.37%
51310	DISTRICT ATTORNEY	61,821	60,682	29,654	60,682	59,555	-1.86%
51330	CHILD SUPPORT	113,736	115,069	56,678	115,069	115,380	0.27%
51351	COUNTY CORONER	37,296	40,109	13,135	40,109	37,318	-6.96%
51420	COUNTY CLERK'S OFFICE	357,843	333,326	241,304	333,326	190,816	-42.75%
51440	ELECTIONS	31,915	26,290	13,974	26,290	30,290	15.21%
51470	COPIER/ZEROX DEPARTMENT	5,615	5,000	1,821	5,000	4,420	-11.60%
51500	FINANCE					229,711	
51510	AUDITING & ACCOUNTING	39,651	42,000	26302	42,000		-100.00%
51520	COUNTY TREASURER'S OFFICE	126,212	146,707	75,858	146,707	146,376	-0.23%
51600	BUILDING & GROUNDS	224,782	211,317	89,356	211,317	201,139	-4.82%
51650	TECHNOLOGY	70,867	76,705	35,475	76,705	211,914	176.27%
51651	Security Consulting Fees						
51710	REGISTER OF DEEDS	146,073	154,994	78,208	154,994	177,315	14.40%
51716	LAND INFORMATION OFFICE	108,649	169,008	41,334	169,008	99,312	-41.24%
51725	TAX FORECLOSURE		5,400		5,400	5,300	-1.85%
51730	PROPERTY DESCRIPTION OFFICE	32,914	35,214	19,609	35,214	34,752	-1.31%
51910	COUNTY LAND SALES COSTS	1,166	500	450	500	500	
51930	PROPERTY & LIABILITY INSURANCE	118,797	90,000	106,803	90,000	125,000	38.89%
51932	EMPLOYEE BONDS		10807	3066	10807	7,000	-35.23%
51934	WORKER'S COMPENSATION	-42,019		11,657		-6,000	
51935	COUNTY SALES TAX	3,066				3,500	
51940	SUNDRY UNCLASSIFIED	175		3528			
51945	RE TAX REIMBURSEMENT	510					
51950	UNEMPLOYMENT COMPENSATION	1757	2,500		2,500	2,500	
51951	SICK LEAVE PAYOUT	11515		127,595			
52101	LAW ENFORCEMENT	1,542,203	1,536,154	837,882	1,536,154	1,595,465	3.86%
52102	DARE/DRUG FUND	529		792			
52105	CORRECTIONS / DISPATCH	1,148,403	927,943	570,590	927,943	1,159,256	24.93%
52107	HIGHWAY SAFETY COMMITTEE	20,924	20,576	10,013	20,576	21,380	3.91%
52300	COUNTY RESCUE SQUAD	4,000					
52400	FIRE SUPPRESSION	81	100	249	100	200	100.00%
52500	EMERGENCY MGT	105,924	85,431	40,836	85,431	89,810	5.13%
52550	HAZMAT	10,677	13,500	4312	13,500	13,900	2.96%
52602	FY24 PSAP GRANT PROGRAM			3016			
53635	RECYCLING GRANT EXPENSES	75,525	79,972	32,225	79,972	81,487	1.89%
54100	Health Department	684,263	402,269	263,365	402,269	405,865	0.89%
54600	AGING UNIT / ADRC	572,372	623,689	263,993	623,689	722,255	15.80%
54660	PROJECT LIFESAVER	160					
54700	VETERAN SERVICES	22,782	27,417	11,059	27,417	24,972	-8.92%
54705	VETERANS IN NEED		500		500	2882.21	476.44%
54800	INDIRECT COST STUDY	4,250	4,500		4,500	4,250	-5.56%
55110	COUNTY LIBRARY	135,858	130,919	66,207	130,919	137,457	4.99%
55200	COUNTY PARKS	71,146	71,720	12,492	71,720	84,750	18.17%
55300	PROMOTION	4,875	5,000	3,000	5,000	5,000	
55440	SKI HILL	95,765	79,025	32,449	79,025	66,100	-16.36%
55445	SNOWMOBILE TRAILS	55,870	48,240	53104	48,240	52,560	8.96%
55447	COUNTY ATV TRAILS	152,880	80,459	75,161	80,459	114,913	42.82%
55620	U.W. EXTENSION	170,616	162,147	61,369	162,147	170,252	5.00%
56120	FORESTRY DEPT.	636,366	687,822	327,126	687,822	709,205	3.11%

**Budget Report - General Fund (Date: 6/2023)**

Account Number	DESCRIPTION	2022 AUDITED	2023 BUDGET	2023 THRU JUNE	2023 ESTIMATED	2024 BUDGET	% Change vs. 2023 Budget
56121	USFS Projects	2,696	23,099	6,853	23,099	17,786	-23.00%
56122	COUNTY FOREST ROADS	35,163	34,000		34,000	34,000	
56124	SOIL & WATER CONSERVATION	131,027	173,939	60,184	173,939	241,008	38.56%
56126	WILDLIFE MANAGEMENT	17,180	14,709	4,222	14,709	14,676	-0.22%
56128	WILDLIFE ABATEMENT	21,329	25,004	3,659	25,004		-100.00%
56350	NON-METALLIC MINING RECLAM.	4,323	5,286	2,835	5,286	18,583	251.56%
56400	PLANNING & ZONING	167,034	170,464	86,251	170,464	148,246	-13.03%
56700	ECONOMIC DEVELOPMENT			43			
57120	VISITOR RESOURCE CENTER	34,120	34,120	34,120	34,120	34,120	
57130	RESOURCE CENTER OPERATIONS	98,190	141,602	46,085	141,602	91,182	-35.61%
59100	GENERAL CONTINGENCY		200,000		200,000		-100.00%
59105	INSURANCE CONTINGENCY	7,997		3,939			
59200	TRANSFER TO OTHER FUNDS	217,557					
	<b>Total Expenses</b>	<b>7,993,475</b>	<b>7,630,424</b>	<b>4,023,620</b>	<b>7,630,424</b>	<b>8,056,793</b>	<b>5.59%</b>
	<b>Total Expenses</b>	<b>7,993,475</b>	<b>7,630,424</b>	<b>4,023,620</b>	<b>7,630,424</b>	<b>8,056,793</b>	
	Revenue-Expense=need for Levy		3,599,856		3,599,856	3,320,120	

Florence County, Wisconsin  
Capital Improvement Plan: 2024 to 2028

Department Summaries - By Funding Source

Department Proposals - presented to Audit & Budget 10/10/2023						
Summary by Department	2024	2025	2026	2027	2028	Total
ADRC	\$ -	\$ -	\$ 38,000	\$ -	\$ -	\$ 38,000
Building & Grounds	\$ 163,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 173,000
Clerk of Courts	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Emergency Management	\$ 700,000	\$ 230,000	\$ -	\$ -	\$ -	\$ 930,000
Forestry	\$ 121,635	\$ 475,000	\$ 380,000	\$ 30,000	\$ 20,000	\$ 1,026,635
Highway	\$ 86,415	\$ 290,000	\$ 237,300	\$ 298,500	\$ 356,800	\$ 1,269,015
Sheriff	\$ 260,544	\$ 175,000	\$ 200,000	\$ 124,000	\$ 134,000	\$ 893,544
Veteran's Services	\$ 22,728	\$ -	\$ -	\$ -	\$ -	\$ 22,728
<b>Totals - by Department</b>	<b>\$ 1,399,322</b>	<b>\$ 1,180,000</b>	<b>\$ 855,300</b>	<b>\$ 452,500</b>	<b>\$ 510,800</b>	<b>\$ 4,397,922</b>
By Funding Source	2024	2025	2026	2027	2028	Total
<b>Highway</b>						
Fund 700	\$ 85,000	\$ 290,000	\$ 235,000	\$ 295,000	\$ 355,000	\$ 1,260,000
Fund 207	\$ 1,415	\$ -	\$ 2,300	\$ 3,500	\$ 1,800	\$ 9,015
<b>Total - Highway</b>	<b>\$ 86,415</b>	<b>\$ 290,000</b>	<b>\$ 237,300</b>	<b>\$ 298,500</b>	<b>\$ 356,800</b>	<b>\$ 1,269,015</b>
<b>EMS - Emerg Medical Svcs</b>						
Contributions - Buildings	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Levy - Buildings	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Levy - Vehicles	\$ -	\$ 230,000	\$ -	\$ -	\$ -	\$ 230,000
<b>Total - EMS</b>	<b>\$ 700,000</b>	<b>\$ 230,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 930,000</b>
<b>Tax Levy (Genl Fund)</b>						
Forestry	\$ 120,000	\$ 425,000	\$ 380,000	\$ 30,000	\$ 20,000	\$ 975,000
Building & Grounds	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Clerk of Court	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
<b>Total - Tax Levy</b>	<b>\$ 165,000</b>	<b>\$ 435,000</b>	<b>\$ 380,000</b>	<b>\$ 30,000</b>	<b>\$ 20,000</b>	<b>\$ 1,030,000</b>
<b>Federal &amp; State Grants</b>						
ADRC - DOT Restricted Fun	\$ -	\$ -	\$ 38,000	\$ -	\$ -	\$ 38,000
Forestry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Human Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total - Grants</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38,000</b>
<b>Major Capital Projects</b>						
Sheriff - Vehicles	\$ -	\$ 175,000	\$ 200,000	\$ 124,000	\$ 134,000	\$ 633,000
<b>Total -Bond Funds</b>	<b>\$ -</b>	<b>\$ 175,000</b>	<b>\$ 200,000</b>	<b>\$ 124,000</b>	<b>\$ 134,000</b>	<b>\$ 633,000</b>
<b>Bond Funds</b>						
Building & Grounds	\$ 163,000	\$ -	\$ -	\$ -	\$ -	\$ 163,000
Sheriff - Jail Project	\$ 145,878	\$ -	\$ -	\$ -	\$ -	\$ 145,878
<b>Total -Bond Funds</b>	<b>\$ 308,878</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 308,878</b>
<b>American Rescue Funds</b>						
Forestry	\$ 1,635	\$ 50,000	\$ -	\$ -	\$ -	\$ 51,635
Sheriff - Vehicles	\$ 114,666	\$ -	\$ -	\$ -	\$ -	\$ 114,666
Veteran's Services	\$ 22,728	\$ -	\$ -	\$ -	\$ -	\$ 22,728
<b>Total - ARPA Funds</b>	<b>\$ 139,029</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 189,029</b>
<b>Totals - All Sources</b>	<b>\$ 1,399,322</b>	<b>\$ 1,180,000</b>	<b>\$ 855,300</b>	<b>\$ 452,500</b>	<b>\$ 510,800</b>	<b>\$ 4,397,922</b>

Florence County - Capital Improvement Plan

Requests for Budget Years: 2024-2028

ADRC

Item Description	Brief Justification (attach supporting docs if needed)	2024	2025	2026	2027	2028	Total	Source
Transportation Vehicle	To provide meals for elderly and disabled			38,000			38,000	DOT Trust Fund
		0	0	38,000	0	0	38,000	

Florence County - Capital Improvement Plan

Requests for Budget Years: 2024-2028

**Building and Grounds 400-00-53310-905**

Item Description	Brief Justification (attach supporting docs if needed)	2024	2025	2026	2027	2028	Total	Source
Seal & Stripe Parking Lots - CH & Public Safety	Maintenance, preserve investment		10,000				10,000	Levy
HVAC	Old and outdated	163,000					163,000	Bond/Grant Funds
		163,000	10,000	0	0	0	173,000	

Florence County - Capital Improvement Plan

Requests for Budget Years: 2024-2028

**Clerk of Courts 400-00-53309-341**

Item Description	Brief Justification (attach supporting docs if needed)	2024	2025	2026	2027	2028	Total	Source
Law Library/Attorney Client Room & Office	Ceiling water damage, new drywall and flooring needed	45,000					45,000	Levy
		45,000	0	0	0	0	45,000	

Florence County - Capital Improvement Plan

Requests for Budget Years: 2024-2028

**Emergency Management 400-00-52500-811**

Item Description	Brief Justification (attach supporting docs if needed)	2024	2025	2026	2027	2028	Total	Source
Building Remodel- Aurora	Habitable Quarters - state requirement	250,000					250,000	Rescue Squad contributions 500K + EMS Levy \$200K
Building Remodel Long Lake/Tipler	Habitable Quarters - state requirement	250,000					250,000	
Building Remodel- Florence	Habitable Quarters - state requirement	200,000					200,000	
Ambulance			230,000				230,000	EMS Levy
		700,000	230,000	0	0	0	930,000	



Florence County - Capital Improvement Plan

Requests for Budget Years: 2024-2028

Forestry and Parks Department 400-00-56120-987

Item Description	Brief Justification (attach supporting docs if needed)	2024	2025	2026	2027	2028	Total	Source
Pickup truck(Rudy/Parks)	2020 F-150, 26000 miles Daily use (20,000+ miles per year)			30,000			30,000	L e v y  d o l l a r s
Pickup truck(Taylor/Forestry)	2018 F-150, 31,000 miles Daily use (15-20,000 miles per year)		30,000				30,000	
Pickup truck(Wayne/Parks)	2016 F-150, 110,000 miles Daily use (20,000+ miles per year)	30,000					30,000	
Pickup truck(Pat/Forestry)	2021 F-150, 3000 miles Daily use (10,000 per year)					20,000	20,000	
Pickup truck(Mat/trails)	Plow Truck (2017 F-250) 29000 miles Daily use(8000 per year)				30,000		30,000	
New UTV or Tracks	Replace current 2013 UTV	47,000					47,000	
Paving Lake Emily Park Areas	Parking area	28,000					28,000	Levy dollars & Boat landing funds
Web Production	Web Production	1,635					1,635	ARPA (up to \$15K)
Cold Storage Upgrade	Pole Building		45,000				45,000	Levy dollars
Boat Landing	Boat landing reconstruction - Cosgrove Lake			350,000			350,000	*Levy dollars/Grant dollars 50/50
Boat Landing	Boat landing reconstruction - North Lake		350,000				350,000	*Levy dollars/Grant dollars 50/50
Ski Lodge	New carpet for Ski Lodge	15,000					15,000	Levy dollars
Pavillion	Pavillion at Keyes Peak		50,000				50,000	ARPA
		121,635	475,000	380,000	30,000	20,000	1,026,635	

\*Added Grant dollars 50/50

Florence County - Capital Improvement Plan

Requests for Budget Years: 2024-2028

Highway Department

ENTERPRISE FUND - 700

Item Description	Brief Justification (attach supporting docs if needed)	2024	2025	2026	2027	2028	Total	Source
Tandem truck w/ attachments	10-15 year rotation for snow plow trucks		260,000		265,000		525,000	700 Fund
Replace 1 ton truck	Truck rotation. Fully depreciated. Received one truck in 2023. Supposed to have gotten two.	55,000		55,000			110,000	700 Fund
Replace Bulldozer	Maintenance and hours			150,000			150,000	700 Fund
Replace Grader	Maintenance and hours					325,000	325,000	700 Fund
Misc. Equipment Purchases	Purchasing used equipment if available	30,000	30,000	30,000	30,000	30,000	150,000	700 Fund
	Fund 700 Total	85,000	290,000	235,000	295,000	355,000	1,260,000	

COUNTY ROADS & BRIDGES FUND - 207

Item Description	Brief Justification (attach supporting docs if needed)	2024	2025	2026	2027	2028	Total	Source
Paving - 3.2 Miles of CTH C	The life of the previous paving job has ended	1,415					1,415	207 fund, CHIP
Paving - CTH B	The life of the previous paving job has ended			2,300			2,300	207 Fund applied for STP
Rehab Menominee Br. Aurora	Bridge sufficiency rating				3,500		3,500	207 Fund, Local Bridge
Paving - CTH D	The life of the previous paving job has ended					1,800	1,800	207 Fund
		1,415	0	2,300	3,500	1,800	9,015	
	Grand Total	86,415	290,000	237,300	298,500	356,800	1,269,015	

Florence County - Capital Improvement Plan

Requests for Budget Years: 2024-2028

**Law Enforcement and Corrections 400-00-52101-811**

Item Description	Brief Justification (attach supporting docs if needed)	2024	2025	2026	2027	2028	Total	Source
Patrol Truck (net of trade; fully equipped)	Keep deputies driving safe & reliable vehicles. Contine to buy 3 vehicles for the next 3 years	57,333	58,333	66,667	41,333	44,667	268,333	ARPA - A&B approved purchase for 2024 9/18/23
Patrol Truck (net of trade; fully equipped)	Keep deputies driving safe & reliable vehicles. Contine to buy 3 vehicles for the next 3 years	57,333	58,333	66,667	41,333	44,667	268,333	ARPA - A&B approved purchase for 2024 9/18/23
Patrol Truck (net of trade; fully equipped)	Keep deputies driving safe & reliable vehicles. Contine to buy 3 vehicles for the next 3 years		58,334	66,666	41,334	44,666	211,000	10/10/23 A&B asked to remove.
		114,666	175,000	200,000	124,000	134,000	747,666	

**Law Enforcement and Corrections 400-00-53310-905 Bond Funding**

Item Description	Brief Justification (attach supporting docs if needed)	2024	2025	2026	2027	2028	Total	Source
911 Mapping		7,600					7,600	SHF Bond
New Server		25,000					25,000	SHF Bond
SGTS Maintenance (5 years)		113,278					113,278	SHF Bond
		145,878	0	0	0	0	145,878	
<b>Grand Total</b>		<b>260,544</b>	<b>175,000</b>	<b>200,000</b>	<b>124,000</b>	<b>134,000</b>	<b>893,544</b>	

Florence County - Capital Improvement Plan

Requests for Budget Years: 2024-2028

**Veteran's Services 210-00-54700-450**

Item Description	Brief Justification (attach supporting docs if needed)	2024	2025	2026	2027	2028	Total	Source
Services	To increase services for Veterans	22,728					22,728	ARPA
		22,728	0	0	0	0	22,728	

**Florence County, Wisconsin**  
**2024 Operating Budget**  
**Emergency Medical Services - Fund 209**

Fund Number	Account Number	Object Code	Account Description	Object Code Description	Proposed 2024 Budget
209	46324		Amb. Transport Fees		196,875
209	43324		State Grants EMS		15,000
209	46325		Misc Rev EMS		10,000
209	47324		Intergov. Charges		139,375
			<b>Total Revenues</b>		<b>361,250</b>
209	52309	107	EMS	911 ADMIN	9,960
209	52309	109	EMS	ADMIN	112,320
209	52309	110	EMS	DEPT. HEAD	35,360
209	52309	122	EMS	DISPATCHER	57,200
209	52309	129	EMS	OVERTIME	107,744
209	52309	145	EMS	SPECPAY	54,000
209	52309	151	EMS	STATION SUPVR	99,008
209	52309	152	EMS	EMS PERS/EMT	489,146
209	52309	190	EMS	WIS RET	75,036
209	52309	191	EMS	SOC SCT	66,761
209	52309	192	EMS	INSUR	386,911
209	52309	193	EMS	LIFE IN	2,808
209	52309	194	EMS	W/C	42,299
209	52309	197	EMS	MED.SS	15,613
209	52309	202	EMS	UTILITI	12,500
209	52309	205	EMS	TELEPH	3,500
209	52309	248	EMS	SM. EQUIP. REPAIR	2,000
209	52309	296	EMS	PROFESSIONAL SVCS	7,500
209	52309	297	EMS	PR/RECR/RET	5,000
209	52309	298	EMS	INTERCEPT/COVER FEES	50,000
209	52309	302	EMS	OFFSUPP	5,000
209	52309	304	EMS	TRAVEXP	1,500
209	52309	309	EMS	POSTAGE	550
209	52309	312	EMS	DUES	2,000
209	52309	323	EMS	SEM/SCH	5,000
209	52309	334	EMS	UNIFORM	15,000
209	52309	340	EMS	MED/OP SUPPLIES	10,000
209	52309	341	EMS	BLDGMAI	12,000
209	52309	350	EMS	VEHIREP	15,000
209	52309	351	EMS	VEHIFUE	10,000
209	52309	353	EMS	RADIOEX	15,000
209	52309	417	EMS	BLDG/OFC FURNISHINGS	50,000
209	52309	450	EMS	GRNTFND (FAP)	15,000
209	52309	520	EMS	INSURANCES	15,000
209	52309	802	EMS	COMP MAINT	10,000
209	52309	803	EMS	CMPUEXP	5,000
209	52309	804	EMS	EQUPURC	10,000
209	52309	809	EMS	PFN 911 LINE	38,000
209	52309	905	EMS	Contracted Svcs	15,000
209	52309	907	EMS	Lexipol Contract	16,500
			<b>Total Operating Expenses</b>		<b>1,900,216</b>

