



Office of the  
**County Clerk**

Donna Trudell, County Clerk

Florence County  
**Board of Supervisors**

# **FLORENCE COUNTY, WISCONSIN**

## **2024 PROPOSED BUDGET**

**Public Hearing:**  
**Florence County Courthouse**  
**Tuesday, November 14, 2023**  
**6:00 pm**

**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	-	-	-	-
300 - Debt Service	410,000	-	410,000	-	410,000	6,470	403,530
400 - Capital Projects	473,878	-	473,878	310,433	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>270,544</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	-	-
<b>Subtotal</b>	<b>12,917,864</b>	<b>7,909,984</b>	<b>5,007,880</b>	<b>270,544</b>	<b>4,599,862</b>	<b>(37,705)</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>970,544</b>	<b>6,138,828</b>	<b>(221,188)</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	\$1.84	\$6.69	4,599,862	946,989,500	

Township	Apportionment - "General Purpose" Levy (limited)					Equalized Value (w/o TID increment)
	2023 Tax Levy	2022 Tax Levy	Change in Dollars	Change in Percent	Tax Rate	
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
<b>Total</b>	<b>4,599,862</b>	<b>4,544,292</b>	<b>55,570</b>	<b>1.22%</b>	<b>\$4.86</b>	<b>946,989,500</b>

Township	Total Apportionment - including "Special Purpose" EMS Levy					
	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
<b>Total</b>	<b>4,599,862</b>	<b>1,538,966</b>	<b>6,138,828</b>	<b>1,594,536</b>	<b>35.09%</b>	<b>\$6.48</b>

Florence County, Wisconsin  
Capital Improvement Plan: 2024 to 2028

Department Summaries - By Funding Source

Department Proposals -presented to Audit & Budget 10/10/2023						
<b>Summary by Department</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total</b>
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>
<b>By Funding Source</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total</b>
<b>Highway</b>						
Levy/Restricted Funds	\$ 85,000	\$ 290,000	\$ 235,000	\$ 295,000	\$ 355,000	\$ 1,260,000
State Aid: CHIP/CHIP-D	\$ 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
Boat Landing	Boat landing reconstruction - North Lake		350,000				350,000	Levy dollars
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	

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 400-00-52101-811 Bond Funding**

Item Description	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**

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	