



INTERDEPARTMENTAL- 00

Budget Summary and Highlights: The intergovernmental budget will increase from \$3,186,068 in 2016 to \$3,361,701 in 2017. The 2017 proposed revenue budget (excluding tax proceeds) is \$3,974,241 a \$735,829 increase over 2016 due to an increase in fund balance utilization.

This department includes all levy dollars for the General Fund in the revenue side of its budget. In 2017 this is \$5,486,227 up \$62,264 over 2016 or 1.1%.

Function:

This department serves all county General Fund departments. It includes line items for insurances (property, liability, worker's compensation) data processing, transfers to other funds and expenditures for third parties including libraries, public transportation, airports, regional planning, and economic development.

Revenue categories of the Interdepartmental 00 Section include:

- 2017 updates for the Payment in Lieu of Taxes (PILT), Forest Crop Taxes, Sales Taxes, State Tax Exempt Computer Aid, National Park, State Shared Revenues, Flood Control and Managed Forest Law Aids (2017 estimates are included based on 2016 levels and year to date receipts, firm projections are expected from the state soon).
- Health Reimbursement Account (HRA) and Section 125 Fund Reimbursements: \$325,000. This is the unused county share of Health Reimbursement Accounts, after 25% goes to employees.
- County Auction is budgeted at \$30,000 based on anticipated sales of county tax delinquent parcels, this is down from 2016 as a portion of these funds (\$60,000) will be credited to Land Records to help support the full time Surveyor position. At present a smaller portion goes to Land Records as they handle the sales of these parcels.
- Fund balance applied in the amount of \$2,282,953 is budgeted for 2017. This is up approximately almost \$200,000 from 2016. It is broken into two main components, \$1,049,375 is allotted for Capital Improvement Expenditures while \$1,078,578 is allotted for Highway projects. This section also includes addition of Non-Lapsing dollars from Forestry in the amount of \$20,000 from the reforestation account .

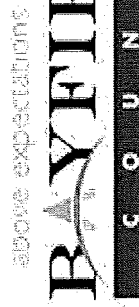
Expense categories in this department include organization wide items. Outside organization requests are included at the end of the budget book.

1. Corporation Counsel: While costs have climbed dramatically in 2016 due to several topics, CAFO, DNR, Civil Law Suits, Tower, Forestry, Northern Lights, \$15,000 is budgeted in 2017 based on an estimated 120 hours.
2. Contingency: \$148,208 is budgeted in 2017, down slightly from 2016. A contingency line item allows for tighter budgeting and increased discretion of the county board during the year.
3. Data Processing Expenses: \$16,692 is included accounting software annual support.
4. Audit: \$36,050, up \$1,050 from 2016. The County's auditor is Maintland, Singler, and Van Vlack.
5. Highway Work for County: \$30,000: These funds allow county departments to contract with Highway for work. Departments using these services include, Maintenance, the Fair, Emergency Management and Forestry
6. Insurances
 - a. Workers Comp: \$130,000. This figure is up from the previous year due to a change in accounting procedures. A dividend is received that offsets this figure by about \$30,000 per year, but is budgeted in a separate revenue line beginning in 2017. The County's experience mod is a .72 .
 - b. Property and Liability; \$120,000, consistent with 2016.
7. Bridge Aid: \$51,501, down \$69,993 from 2016. The 2017 Project list is shown below:

Barksdale (Nolander)	\$2,500
Cable (Big Pine Drive)	\$6,000
Port Wing (Beckman)	\$3,000
Tripp (Lavin/DeChamps)	\$10,000
Flood Related Damage	\$30,000
8. Airport Funds: \$8500 budgeted for Cable, \$10,000 budgeted for City of Ashland, JFK Airport. The Cable amount is up \$1000.
9. BART: The Bay Area Rapid Transit Request is \$7750, the same amount as 2016.
10. Clean Sweep, overseen by Northwest Regional Planning provides a cleanup in Bayfield County for Household Hazardous Waste. Two cleanups in Washburn and Iron River are held annually in addition to "milk runs" to specific businesses. The request is \$8440, same as 2016 even though a drop in state funding has reduced then number of pickups in Bayfield County.
11. Libraries:
 - a. Northern Waters Regional Services: \$36,475, a 1% increase over 2016.
 - b. Act 420, adjacent county libraries: \$117,926, up 5% from last year. These funds are split amongst six out of county, adjacent county libraries. This is the 70% payment required under state statute.

- c. Bayfield County Libraries: \$187,590 in 2017 same base amount as the past five years. In addition, Building Strong Library fund requests in the amount of \$36,852 were recommended for approval. 2017 funds were requested by the Iron River, Cable and Bayfield Libraries. Iron River plans an addition and will use funds for new book shelves, Cable and Drummond plan for media repair equipment and Bayfield is requesting assistance with tables.
- 12. Superior Days: \$1250, down from \$2000 in 2016.
- 13. Northern Great Lakes Visitor Center: Requested \$12,000, budgeted at \$9000, the same as was allocated in 2016.
- 14. Tri-County Corridor: \$5143, same as last year.
- 15. Barnes/ Murray Dam inspections, \$3000 budgeted the same as 2016. This line item is for inspection and maintenance fees by Mark Jerome for all three county dams, Murray, Barnes and Grand View.
- 16. Regional Planning: \$26,646 up \$3,430 from 2016.
- 17. Bayfield County Economic Development is requesting \$85,405 in 2017, budgeted at \$74,500. This budget line is proposed to increase \$5000.
- 18. Capital Improvements Transfer: \$1,049,375 is budgeted in 2017, this is up from \$989,675 in 2016 and \$815,376 in 2015.
- 19. Highway Transfer: \$1,078,578 up from \$1,078,291 in 2016 and \$1.1 million in 2015. This continues the County's \$500,000 annual commitment plus an additional \$578,000 to meet the county's 6-mile restoration goal. See Highway section for more details.
- 20. Motor Pool Transfer: \$135,000 is budgeted for a modified fleet purchase program beginning in 2017.

2017 Interdepartmental Budget Year 2017



2017 Co Bd/2016 Adopted

2017 Department Administrator

2017 County Board

2016 Estimated Amount

2016 Adopted Budget

2015 Actual Amount

2014 Actual Amount

Account Description

Fund	Account	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2016 Estimated Amount	2017 Department	2017 Administrator	2017 County Board	2017 Co Bd/2016 Adopted
Fund 100	General								
	REVENUE								
	Department 00 - General Fund								
41110	General Property Taxes	5,739,251.57	5,745,072.74	5,423,963.00	5,423,963.00	5,358,948.00	5,512,065.00	5,486,227.00	101
41112	Paymt in Lieu of Taxes (70.114)	61,025.18	61,603.89	60,000.00	65,140.00	60,000.00	65,000.00	65,000.00	108
41113	Paymt in Lieu of Taxes (NSP)	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	100
41150	Forest Crop Taxes from District	41,260.26	31,501.89	52,000.00	30,000.00	30,000.00	30,000.00	30,000.00	58
41221	Sales Tax	1,037,028.21	1,054,076.68	1,079,403.00	1,079,000.00	1,079,000.00	1,079,000.00	1,079,000.00	100
41222	State Tax Exempt Computer Aid	2,413.00	2,390.00	2,500.00	2,156.00	2,200.00	2,200.00	2,200.00	88
43301	Due Co. from National Park	7,572.93	14,701.46	6,200.00	6,200.00	6,200.00	7,000.00	7,000.00	113
43411	Shared Revenue-State	63,476.20	65,889.39	91,373.00	91,468.00	91,373.00	91,373.00	89,888.00	98
43520-001	State Aid Flood Control	1,759.49	1,248.91	1,200.00	1,118.00	.00	1,200.00	1,200.00	100
43581	St. Aid--FC & MFL	33,730.59	33,566.61	32,000.00	32,000.00	33,000.00	33,000.00	33,000.00	103
48208	Rents/Leases Forestry Bldg	13,156.66	.00	.00	.00	.00	.00	.00	
48302	Land Sales	72,720.72	74,368.21	.00	.00	.00	.00	.00	
48420	Workers Comp Insurance Premium Refunds/Dividends	.00	56,511.00	.00	25,968.00	25,000.00	25,000.00	25,000.00	
48421	Insurance Dividend/Refund Liability Insurance	.00	8,923.00	.00	.00	.00	.00	.00	
48600	County Auction	.00	.00	60,000.00	60,000.00	60,000.00	30,000.00	30,000.00	50
48900	All Other Revenue	444.41	335.14	.00	100.00	.00	.00	.00	
48930	HRA-County Retained Funds	299,823.26	318,443.49	325,000.00	329,345.00	325,000.00	325,000.00	325,000.00	100
48932	FSA Funds Paid To County	.00	9,236.31	.00	3,562.00	2,000.00	3,000.00	3,000.00	
49301	Fund Balance Applied	.00	.00	2,097,972.00	.00	3,775,656.00	2,586,851.00	2,282,953.00	109
	Department 00 - General Fund Totals	\$7,374,662.48	\$7,478,868.72	\$9,232,611.00	\$7,151,020.00	\$10,849,377.00	\$9,791,689.00	\$9,460,468.00	102%
	REVENUE TOTALS	\$7,374,662.48	\$7,478,868.72	\$9,232,611.00	\$7,151,020.00	\$10,849,377.00	\$9,791,689.00	\$9,460,468.00	102%
	EXPENSE								
	Department 00 - General Fund								
50212	State Account 51321 - Corporation Counsel								
	Legal Fees	4,482.75	15,689.61	16,800.00	20,000.00	20,100.00	15,000.00	15,000.00	89
	State Account 51321 - Corporation Counsel Totals	\$4,482.75	\$15,689.61	\$16,800.00	\$20,000.00	\$20,100.00	\$15,000.00	\$15,000.00	89%
50000	State Account 51410 - CONTINGENCY	.00	.00	132,080.00	132,080.00	150,000.00	145,208.00	145,208.00	110
50325	COST ALLOCATION-CONTINGENCY	.00	.00	.00	1,000.00	3,000.00	3,000.00	3,000.00	
	Registration Fees & Tuition	.00	.00	.00	1,000.00	3,000.00	3,000.00	3,000.00	
	State Account 51410 - CONTINGENCY Totals	\$0.00	\$0.00	\$132,080.00	\$133,080.00	\$153,000.00	\$148,208.00	\$148,208.00	112%
50290	State Account 51452 - Data Processing								
	Contractual Services	14,070.00	15,448.20	15,500.00	16,050.00	16,692.00	16,692.00	16,692.00	108
50310	Office Supplies	.00	50.83	.00	1,139.00	.00	.00	.00	
50313	Printing & Duplication	251.20	1,088.16	800.00	.00	.00	.00	.00	
	State Account 51452 - Data Processing Totals	\$14,321.20	\$16,587.19	\$16,300.00	\$17,189.00	\$16,692.00	\$16,692.00	\$16,692.00	102%
50210	State Account 51511 - Auditing								
	Professional Services	35,000.00	35,000.00	35,000.00	35,000.00	36,050.00	36,050.00	36,050.00	103

2017 Interdepartmental Budget Year 2017



Account Fund	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2016 Estimated Amount	2017 Department Administrator	2017 County Board	2017 Co Bd/2016 Adopted
EXPENSE								
Department 00 - General Fund								
State Account 51511 - Auditing Totals								
50210	State Account 51512 - Cost Allocation Plan Professional Services	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$36,050.00	\$36,050.00	103%
State Account 51512 - Cost Allocation Plan Totals								
50290	State Account 51602 - Highway Work for County Contractual Services	5,225.00	5,225.00	5,225.00	5,225.00	5,225.00	5,225.00	100%
State Account 51602 - Highway Work for County Totals								
50560	State Account 51602 - Highway Work for County Contractual Services	23,691.94	18,317.78	25,000.00	25,000.00	25,000.00	30,000.00	120%
State Account 51913 - Uncollectible Pers. Prop. Taxes								
50560	State Account 51913 - Uncollectible Pers. Prop. Taxes Taxes & Payments in Lieu of Tax	\$23,691.94	\$18,317.78	\$25,000.00	\$25,000.00	\$25,000.00	\$30,000.00	120%
State Account 51913 - Uncollectible Pers. Prop. Taxes Totals								
50510	State Account 51931 - Property & Liability Insurance	17.09	.00	.00	.00	.00	.00	+++
State Account 51931 - Property & Liability Insurance Totals								
50510	State Account 51931 - Property & Liability Insurance Insurance	\$17.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
State Account 51931 - Property & Liability Insurance Totals								
50510	State Account 51932 - Workmens Compensation	94,887.23	105,474.28	120,000.00	107,052.00	120,000.00	120,000.00	100%
State Account 51932 - Workmens Compensation Totals								
50510	State Account 51932 - Workmens Compensation Insurance	\$94,887.23	\$105,474.28	\$120,000.00	\$107,052.00	\$120,000.00	\$120,000.00	100%
State Account 51933 - Flexible Benefits Admin Charge Totals								
50510	State Account 51933 - Flexible Benefits Admin Charge	79,078.71	116,331.33	100,000.00	127,857.00	130,000.00	130,000.00	130%
State Account 51933 - Flexible Benefits Admin Charge Totals								
50510	State Account 51933 - Flexible Benefits Admin Charge Insurance	\$79,078.71	\$116,331.33	\$100,000.00	\$127,857.00	\$130,000.00	\$130,000.00	130%
State Account 51934 - Flexible Benefits Admin Charge Totals								
50510	State Account 51934 - Flexible Benefits Admin Charge	8,830.30	10,142.55	8,800.00	8,800.00	8,800.00	8,800.00	100%
State Account 51934 - Flexible Benefits Admin Charge Totals								
50510	State Account 51934 - Flexible Benefits Admin Charge Insurance	\$8,830.30	\$10,142.55	\$8,800.00	\$8,800.00	\$8,800.00	\$8,800.00	100%
State Account 51935 - Boiler Insurance Totals								
50510	State Account 51935 - Boiler Insurance	695.00	1,038.00	1,100.00	1,407.00	1,500.00	1,500.00	136%
State Account 51935 - Boiler Insurance Totals								
50191	State Account 51999 - Unclassified Expenses Administrative Expenses	\$695.00	\$1,038.00	\$1,100.00	\$1,407.00	\$1,500.00	\$1,500.00	136%
50593	State Account 51999 - Unclassified Expenses PENALTIES	1,988.20	2,032.90	1,800.00	2,200.00	2,200.00	2,200.00	122%
50997	State Account 51999 - Unclassified Expenses Unclassified Expense	.00	7.95	.00	.00	.00	.00	.00
State Account 51999 - Unclassified Expenses Totals								
50250	State Account 52201 - Fire Suppression Special Services	15.00	75.00	.00	.00	.00	.00	.00
State Account 52201 - Fire Suppression Totals								
50790	State Account 53319 - County Bridge Aid to Towns Other Grants-Contrib-Indemnities	\$2,003.20	\$2,115.85	\$1,800.00	\$2,200.00	\$2,200.00	\$2,200.00	122%
State Account 53319 - County Bridge Aid to Towns Totals								
50790	State Account 53319 - County Bridge Aid to Towns	388.85	44.90	500.00	.00	.00	.00	.00
State Account 53319 - County Bridge Aid to Towns Totals								
50790	State Account 53319 - County Bridge Aid to Towns	\$388.85	\$44.90	\$500.00	\$0.00	\$0.00	\$0.00	0%
State Account 53319 - County Bridge Aid to Towns Totals								
50790	State Account 53319 - County Bridge Aid to Towns	159,659.00	45,282.16	121,494.00	121,494.00	51,501.00	51,501.00	42%
State Account 53319 - County Bridge Aid to Towns Totals								
50790	State Account 53319 - County Bridge Aid to Towns	\$159,659.00	\$45,282.16	\$121,494.00	\$121,494.00	\$51,501.00	\$51,501.00	42%

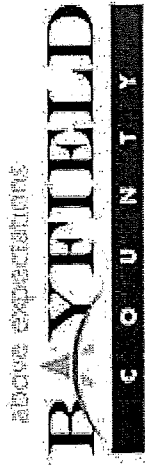
2017 Interdepartmental Budget Year 2017



Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2016 Estimated Amount	2017 Department Administrator	2017 County Board	2017 Co Bd/2016 Adopted
Fund 100 - General EXPENSE								
Department	00 - General Fund							
State Account	53511 - Airport Funds							
50720	Grants & Donations/Other Inst.	16,000.00	19,739.07	17,500.00	17,500.00	18,500.00	18,500.00	106
	State Account	\$16,000.00	\$19,739.07	\$17,500.00	\$17,500.00	\$18,500.00	\$18,500.00	106%
	State Account	7,750.00	7,750.00	7,750.00	7,750.00	7,750.00	7,750.00	100
50720	Grants & Donations/Other Inst.	\$7,750.00	\$7,750.00	\$7,750.00	\$7,750.00	\$7,750.00	\$7,750.00	100%
	State Account	8,440.00	8,440.00	8,440.00	8,440.00	8,440.00	8,440.00	100
50720	Grants & Donations/Other Inst.	\$8,440.00	\$8,440.00	\$8,440.00	\$8,440.00	\$8,440.00	\$8,440.00	100%
	State Account	35,406.00	36,114.00	36,114.00	36,114.00	36,475.00	36,475.00	101
50720	Grants & Donations/Other Inst.	\$35,406.00	\$36,114.00	\$36,114.00	\$36,114.00	\$36,475.00	\$36,475.00	101%
	State Account	106,548.00	102,394.00	112,342.00	105,830.00	110,693.00	117,926.00	105
50250	Special Services	192,090.00	206,289.68	209,498.00	209,498.00	224,442.00	224,442.00	107
50720	Grants & Donations/Other Inst.	\$298,638.00	\$308,683.68	\$321,840.00	\$315,328.00	\$335,135.00	\$342,368.00	106%
	State Account	1,500.00	1,000.00	2,000.00	1,000.00	1,250.00	1,250.00	63
50720	Grants & Donations/Other Inst.	\$1,500.00	\$1,000.00	\$2,000.00	\$1,000.00	\$1,250.00	\$1,250.00	63%
	State Account	6,000.00	6,000.00	9,000.00	9,000.00	9,000.00	9,000.00	100
50720	Grants & Donations/Other Inst.	\$6,000.00	\$6,000.00	\$9,000.00	\$9,000.00	\$12,000.00	\$9,000.00	100%
	State Account	500.00	500.00	500.00	500.00	500.00	500.00	100
50720	Grants & Donations/Other Inst.	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	100%
	State Account	3,087.03	1,690.00	3,000.00	3,000.00	3,000.00	3,000.00	100
50790	Other Grants-Contrib-Indemnities	\$3,087.03	\$1,690.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	100%
	State Account	5,143.00	5,143.00	5,143.00	5,143.00	5,143.00	5,143.00	100
50790	Other Grants-Contrib-Indemnities	\$5,143.00	\$5,143.00	\$5,143.00	\$5,143.00	\$5,143.00	\$5,143.00	100%
	State Account	23,216.00	23,216.00	23,216.00	23,216.00	26,646.00	26,646.00	115
50290	Contractual Services	\$23,216.00	\$23,216.00	\$23,216.00	\$23,216.00	\$26,646.00	\$26,646.00	115%
	State Account							
	Totals							

2017 Interdepartmental

Budget Year 2017



Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2016 Estimated Amount	2017 Department	2017 Administrator	2017 County Board	2017 Co Bd/2016 Adopted
Fund 100 - General EXPENSE									
Department 00 - General Fund									
State Account 56703 - Economic Development Grants & Donations/Other Inst.		64,000.00	69,500.00	69,500.00	69,500.00	85,405.00	74,500.00	74,500.00	107%
State Account 56703 - Economic Development Totals		\$64,000.00	\$69,500.00	\$69,500.00	\$69,500.00	\$85,405.00	\$74,500.00	\$74,500.00	107%
State Account 59235 - Transfer to Fund 235		.00	219,686.00	.00	.00	.00	.00	.00	
Other		\$0.00	\$219,686.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
State Account 59235 - Transfer to Fund 235 Totals									
State Account 59430 - Transfer to CIP Capital Improvements		409,340.00	815,376.00	989,675.00	969,675.00	1,847,508.00	1,049,375.00	1,049,375.00	106%
State Account 59430 - Transfer to CIP Totals		\$409,340.00	\$815,376.00	\$989,675.00	\$969,675.00	\$1,847,508.00	\$1,049,375.00	\$1,049,375.00	106%
State Account 59710 - Transfer to 710 Fund		.00	1,100,000.00	1,078,291.00	1,078,291.00	1,276,573.00	1,078,578.00	1,078,578.00	100%
Other		\$0.00	\$1,100,000.00	\$1,078,291.00	\$1,078,291.00	\$1,276,573.00	\$1,078,578.00	\$1,078,578.00	100%
State Account 59710 - Transfer to 710 Fund Totals									
State Account 59720 - Transfer to 720 Fund		.00	25,000.00	30,000.00	30,000.00	30,000.00	135,000.00	135,000.00	450%
Other		\$0.00	\$25,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$135,000.00	\$135,000.00	450%
State Account 59720 - Transfer to 720 Fund Totals		\$1,307,300.30	\$3,019,086.40	\$3,186,068.00	\$3,178,761.00	\$4,264,393.00	\$3,361,701.00	\$3,361,701.00	106%
Department 00 - General Fund EXPENSE TOTALS		\$1,307,300.30	\$3,019,086.40	\$3,186,068.00	\$3,178,761.00	\$4,264,393.00	\$3,361,701.00	\$3,361,701.00	106%
Fund 100 - General Totals		\$7,374,662.48	\$7,478,868.72	\$9,232,611.00	\$7,151,020.00	\$10,849,377.00	\$9,460,468.00	\$9,460,468.00	102%
REVENUE TOTALS		\$1,307,300.30	\$3,019,086.40	\$3,186,068.00	\$3,178,761.00	\$4,264,393.00	\$3,361,701.00	\$3,361,701.00	106%
EXPENSE TOTALS		\$6,067,362.18	\$4,459,782.32	\$6,046,543.00	\$3,972,259.00	\$6,584,984.00	\$6,072,147.00	\$6,098,767.00	101%
Net Grand Totals									
REVENUE GRAND TOTALS		\$7,374,662.48	\$7,478,868.72	\$9,232,611.00	\$7,151,020.00	\$10,849,377.00	\$9,460,468.00	\$9,460,468.00	102%
EXPENSE GRAND TOTALS		\$1,307,300.30	\$3,019,086.40	\$3,186,068.00	\$3,178,761.00	\$4,264,393.00	\$3,361,701.00	\$3,361,701.00	106%
Net Grand Totals		\$6,067,362.18	\$4,459,782.32	\$6,046,543.00	\$3,972,259.00	\$6,584,984.00	\$6,072,147.00	\$6,098,767.00	101%

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