Resolution No. 4-1113

A RESOLUTION TO APPROVE THE BUDGETS AND APPROVE FUNDS FOR THE COUNTY OF IOWA FOR THE FISCAL YEAR BEGINNING JANUARY 1st, 2014, AND ENDING DECEMBER 31st, 2014

WHEREAS, the County Administrator has submitted to the Iowa County Board of Supervisors a proposed annual budget for the County for the fiscal year beginning January 1st, 2014, and ending December 31st, 2014, which has been reviewed by the appropriate Committees and the Iowa County Board of Supervisors; and

WHEREAS, it is necessary to adopt said budget and appropriate sufficient funds to meet the requirements included therein and establish accountability; and

WHEREAS, by resolution establish budget controls in the appropriation/expenditure process.

NOW THEREFORE, BE IT RESOLVED by the Iowa County Board of Supervisors this 12th day of November, 2013, that the fiscal year 2014 annual budget of the Iowa County operations in the amount of $26,508,725 be, and is hereby approved subject to and contingent upon the availability of funds as indicated in the preamble hereto; and

BE IT FURTHER RESOLVED that an annual tax levy in the sum of $10,082,289 for fiscal year 2014 be, and is hereby, made for operating and debt; and

BE IT FURTHER RESOLVED that the following annual appropriations for fiscal year 2014 be, and are hereby, made for the following Fund functions:

General Funds:		
➢ General Government		$3,352,635
➢ Public Safety		$3,452,959
➢ Health and Social Services		$ 459,572
➢ Culture, Recreation and Education		$ 268,194
➢ Conservation and Development		$ 623,120
Total General Fund		**$8,156,480**
Special Revenue Funds:		
➢ Social Services Fund		$2,902,323
➢ Child Support Fund		$ 139,748
➢ Aging and Disability Resource Center		$ 664,297
➢ Unified Community Services		$ 193,625
➢ Sales Tax Fund – transfer		$1,452,000
➢ Tri County Airport		$ 21,336
➢ Iowa County Airport		$ 177,430
➢ Wisconsin River Rail Transit		$ 28,000
Total Special Revenne Funds		**$5,578,759**
➢ **Capital Outlay**		$ 190,000
➢ **Debt Service**		$ 714,428
Enterprise Funds:		
➢ Bloomfield Healthcare & Rehab Center	$5,938,005	
➢ Iowa County Highway	$5,931,053	

Total Enterprise Funds:	**$11,869,058**
Total All Funds:	**$26,508,725**

BE IT FURTHER RESOLVED that the total amount of Federal, State and Local Funds included for fiscal year 2014 is $16,426,436; and

BE IT FURTHER RESOLVED that the amount of tax to be levied or certified, the amounts of the various appropriations and the purposes of such appropriations stated in a budget required under statute 65.90 (1) may not be changed unless authorized by a vote of two-thirds of the entire membership of the governing body of the County. The changes shall be published in a class 1 notice thereof under ch. 985, within 10 days after any change is made. Failure to give notice shall preclude any changes in the proposed budget; and

BE IT FURTHER RESOLVED the County Board authorizes its standing Finance Committee (i.e., Administrative Services Committee) to transfer funds between budgeted items of an individual county office or department, if such budgeted items have been separately appropriated, and to supplement the appropriations for a particular office, department, or activity by transfers from the contingent fund. Such committee transfers shall not exceed the amount set up in the contingent fund as adopted in the annual budget, nor aggregate in the case of an individual office, department, or activity in excess of 10 percent of the funds originally provided by such office, department, and activity in such annual budget. The changes shall be published in a class 1 notice thereof under W§ ch. 985, within 10 days after any change is made; and

BE IT FURTHER RESOLVED that, upon receiving notice of grant or program opportunities offered by various federal, state, local and other outside organizations, the County Administrator or designee be, and is hereby designated as the agent to execute the necessary grant or program application and other documentation, unless the terms of the grant or program require specific actions by the Board, to give such assurances as may be required by the agreement subject to approval as to form by legal review and to provide such additional information as may be required by the awarding organization. Funding awarded shall be subject to appropriation by the Board of Supervisors prior to expenditure; and

BE IT FURTHER RESOLVED that interest earned on all funds including grant and program awards received from Federal, State, local and other outside organizations be, and is hereby, as allowed by law, appropriated for purposes of managing the General Fund; and

BE IT FURTHER RESOLVED that additional funds received for various County programs, including contributions and donations be, and are hereby, appropriated for the purposed established by each program; and

BE IT FURTHER RESOLVED that this budget adoption shall be considered a categorical authorization and Department Heads shall have the authority to expend or receive funds within their respective budgets without regard to specific line items but may not exceed appropriations within or transfer appropriations between the following categories without prior Administrative Services Committee approval:

- REVENUE
- PERSONNEL
- OPERATIONS
- CAPITAL OUTLAY

BE IT FURTHER RESOLVED that the County shall maintain a designated Contingency fund of no less than 5% nor greater that 7% of the annual levy and recommend through the annual budget process sufficient funds to be levied to maintain the account at this level; and

BE IT FURTHER RESOLVED that the County maintain an unrestricted undesignated General Fund reserve account balance maintained at a minimum level of 20% and a maximum level of 25% for the purposes of maintaining necessary cash flows, emergency appropriations as authorized by a 2/3 vote of the County Board's full membership, and serve as a "rainy day fund"; and

BE IT FURTHER RESOLVED that the monies be, and are hereby, appropriated for fiscal year 2014 in the various funds for continuing capital and special projects shall not exceed the Restricted, Committed and Assigned Fund Balances as recorded in the County's audited accounting records. The Finance Department shall advise the Administrative Services Committee in writing of all such actions as outlined in this resolution and make periodic reports to the Standing Committees on their respective Department's budget status.

Respectfully Passed and Submitted to the County Board of Iowa County, Wisconsin:

Administrative Services Committee

Tuesday November 5, 2013

	A	B	C	D	E	F	G	H	I	J	K	L
1	Iowa County										revised 11/6/13	
2	Executive Summary of the Adopted 2014 Budget											
3	Adopted at the November 12, 2013 County Board Meeting											
4												
5		Adopted 2013 Budget			Department Requested 2014 Budget			Adopted 2014 Budget				
6	Department/ Program	Expenditures	Revenue	Tax Levy	Expenditures	Revenue	Tax Levy	Expenditures	Revenue	Tax Levy	Increase/ (Decrease) in $ Between 2013 & Adm Final - 2014 Budgets	% of Increase/ (Decrease) between 2013 & Adopted 2014 Budgets
7	County Board	322,069.00	-	322,069.00	969,758.00	-	969,758.00	256,200.00	-	256,200.00	(65,869.00)	-20.5%
8	Clerk of Courts	460,681.00	328,571.00	132,110.00	452,731.00	299,621.00	153,110.00	457,568.00	299,621.00	157,947.00	25,837.00	19.6%
9	Personnel	130,147.00	-	130,147.00	136,812.00	-	136,812.00	121,600.00	-	121,600.00	(8,547.00)	-6.6%
10	OWI Intensive Prog.	75,339.00	49,339.00	26,000.00	94,550.00	50,182.00	44,368.00	74,368.00	30,000.00	44,368.00	18,368.00	70.6%
11	Coroner	35,850.00	3,600.00	32,250.00	35,850.00	3,600.00	32,250.00	35,850.00	3,600.00	32,250.00	-	0.0%
12	Finance Dept	189,580.00	200.00	189,380.00	178,804.00	200.00	178,604.00	180,017.00	200.00	179,817.00	(9,563.00)	-5.0%
13	County Administration	139,939.00	-	139,939.00	130,715.00	-	130,715.00	131,065.00	-	131,065.00	(8,874.00)	-6.3%
14	Information Technology	443,526.00	-	443,526.00	568,301.00	-	568,301.00	570,341.00	-	570,341.00	126,815.00	28.6%
15	County Treasurer	210,730.00	406,400.00	(195,670.00)	234,609.00	415,650.00	(181,041.00)	237,545.00	401,250.00	(163,705.00)	31,965.00	-16.3%
16	State Shared Revenue-Treas.	-	147,944.00	(147,944.00)	-	303,206.00	(303,206.00)	-	303,206.00	(303,206.00)	(155,262.00)	104.9%
17	Exempt Computer Aids	-	14,400.00	(14,400.00)	-	14,400.00	(14,400.00)	-	30,470.00	(30,470.00)	(16,070.00)	111.6%
18	Transfer from Sales Tax Fund	-	1,400,000.00	(1,400,000.00)	-	1,400,000.00	(1,400,000.00)	-	1,452,000.00	(1,452,000.00)	(52,000.00)	3.7%
19	County Clerk	139,915.00	10,675.00	129,240.00	185,440.00	19,525.00	165,915.00	186,301.00	19,525.00	166,776.00	37,536.00	29.0%
20	District Attorney	262,520.00	26,800.00	235,720.00	262,318.00	27,800.00	234,518.00	275,764.00	27,800.00	247,964.00	12,244.00	5.2%
21	Register of Deeds	202,080.00	163,000.00	39,080.00	201,467.00	163,000.00	38,467.00	204,542.00	163,000.00	41,542.00	2,462.00	6.3%
22	GIS - Land Records	112,732.00	46,300.00	66,432.00	130,494.00	77,000.00	53,494.00	142,355.00	77,000.00	65,355.00	(1,077.00)	-1.6%
23	Courthouse/Cty Owned Prop	360,750.00	9,850.00	350,900.00	360,750.00	9,850.00	350,900.00	348,850.00	8,850.00	340,000.00	(10,900.00)	-3.1%
24	County Farm	2,828.00	62,430.00	(59,602.00)	2,828.00	62,430.00	(59,602.00)	2,828.00	62,430.00	(59,602.00)	-	0.0%
25	County Insurance - Liab & WC	110,000.00	92,390.00	17,610.00	135,541.00	103,872.00	31,669.00	135,541.00	103,872.00	31,669.00	14,059.00	79.8%
26	Sheriff Department	3,239,969.00	152,220.00	3,087,749.00	3,289,227.00	170,500.00	3,118,727.00	3,359,682.00	170,500.00	3,189,182.00	101,433.00	3.3%
27	Health Department	302,693.00	91,021.00	211,672.00	310,522.00	89,148.00	221,374.00	322,314.00	89,148.00	233,166.00	21,494.00	10.2%
28	Veterans Service Dept.	111,010.00	500.00	110,510.00	110,966.00	500.00	110,466.00	112,258.00	500.00	111,758.00	1,248.00	1.1%
29	Historical Society & Fair	31,853.00	-	31,853.00	34,432.00	-	34,432.00	31,932.00	-	31,932.00	79.00	0.2%
30	Snowmobile/ATV	27,275.00	27,275.00	-	27,850.00	27,850.00	-	27,850.00	27,850.00	-	-	
31	Planning & Development	173,441.00	126,190.00	47,251.00	160,996.00	139,560.00	21,436.00	239,325.00	139,560.00	99,765.00	52,514.00	111.1%
32	Emergency Management	111,267.00	39,474.00	71,793.00	117,416.00	41,438.00	75,978.00	118,277.00	41,438.00	76,839.00	5,046.00	7.0%
33	U.W. Extension Department	229,803.00	8,500.00	221,303.00	235,401.00	10,700.00	224,701.00	236,262.00	10,700.00	225,562.00	4,259.00	1.9%

	A	B	C	D	E	F	G	H	I	J	K	L
1	Iowa County										revised 11/6/13	
2	Executive Summary of the Adopted 2014 Budget											
3	Adopted at the November 12, 2013 County Board Meeting											
4												
5		Adopted 2013 Budget			Department Requested 2014 Budget			Adopted 2014 Budget				
6	Department/ Program	Expenditures	Revenue	Tax Levy	Expenditures	Revenue	Tax Levy	Expenditures	Revenue	Tax Levy	Increase/ (Decrease) in $ Between 2013 & Adm Final - 2014 Budgets	% of Increase/ (Decrease) between 2013 & Adopted 2014 Budgets
34	Land Conservation Dept.	332,586.00	187,630.00	144,956.00	346,281.00	226,530.00	119,751.00	347,845.00	226,530.00	121,315.00	(23,641.00)	-16.3%
35	Social Services	2,897,065.00	1,188,844.00	1,708,221.00	3,003,508.00	1,296,830.00	1,706,678.00	2,902,323.00	1,280,016.00	1,622,307.00	(85,914.00)	-5.0%
36	Child Support	136,285.00	134,811.00	1,474.00	138,025.00	138,025.00	-	139,748.00	138,025.00	1,723.00	249.00	16.9%
37	ADRC	688,077.00	472,451.00	215,626.00	658,997.00	441,212.00	217,785.00	664,297.00	441,212.00	223,085.00	7,459.00	3.5%
38	Unified Services Fund	193,625.00	-	193,625.00	193,625.00	-	193,625.00	193,625.00	-	193,625.00	-	0.0%
39	Sales Tax Fund	1,400,000.00	1,400,000.00	-	1,400,000.00	1,400,000.00	-	1,452,000.00	1,452,000.00	-	-	0.0%
40	Tri County Airport	15,665.00	-	15,665.00	21,336.00	-	21,336.00	21,336.00	-	21,336.00	5,671.00	36.2%
41	Iowa County Airport	176,361.00	111,765.00	64,596.00	176,569.00	110,907.00	65,662.00	177,430.00	110,907.00	66,523.00	1,927.00	3.0%
42	Wisconsin River Rail Transit	28,000.00	-	28,000.00	28,000.00	-	28,000.00	28,000.00	-	28,000.00	-	0.0%
43	Capital Projects Fund	255,775.00	-	255,775.00	283,500.00	-	283,500.00	190,000.00	-	190,000.00	(65,775.00)	-25.7%
44	Bloomfield Health Care	5,950,781.00	5,929,004.00	21,777.00	5,890,200.00	5,890,200.00	-	5,938,005.00	5,890,200.00	47,605.00	26,028.00	119.5%
45	Highway Department	6,229,100.00	3,779,445.00	2,449,655.00	6,085,950.00	3,425,026.00	2,660,924.00	5,931,053.00	3,425,026.00	2,506,027.00	56,372.00	2.3%
46												
47	**Totals**	**25,729,317.00**	**16,411,029.00**	**9,318,288.00**	**26,593,769.00**	**16,358,762.00**	**10,235,007.00**	**25,794,297.00**	**16,426,436.00**	**9,367,861.00**	**49,573.00**	**0.5%**
48												
49	Total Fund 100 Tax Levy			4,363,874.00			5,057,497.00			4,467,430.00	103,556.00	2.4%
50	Total Special Revenue Funds Tax Levy			2,227,207.00			2,233,086.00			2,156,599.00	(70,608.00)	-3.2%
51	Total Capital Projects Tax Levy			255,775.00			283,500.00			190,000.00	(65,775.00)	-25.7%
52	Total Bloomfield Tax Levy			21,777.00			-			47,805.00	26,028.00	119.5%
53	Total Highway Department Tax Levy			2,449,655.00			2,660,924.00			2,506,027.00	56,372.00	2.3%
54	**Total Operating Tax Levy Proposed by Departments**			**9,318,288.00**			**10,235,007.00**			**9,367,861.00**	**49,573.00**	0.53%
55	**Operating Tax Levy Allowed**			**9,318,288.00**			**9,367,861.00**			**9,367,861.00**	**49,573.00**	0.53%
56	**Difference between Proposed & Allowed Operating Tax Levy**			**-**			**867,146.00**			**-**	**-**	
57	**Debt Levy**			**711,337.00**			**714,428.00**			**714,428.00**	**3,091.00**	0.43%
58	**Total Debt & Operating Tax Levy**			**10,029,625.00**			**10,949,435**			**10,082,289**	**52,664.00**	0.53%

	C	D	E	F	G	H
1	**Iowa County**				updated 11/13/13	
2	**2014 Budget - Tax Levy Summary / Analysis**					
3	**Adopted at the November 12, 2013 County Board Meeting**					
4						
5	**Department Name**	**Adopted 2012 Tax Levy**	**Adopted 2013 Tax Levy**	**Adopted 2014 Budget**	**Increase/ (Decrease) in $ Between 2014 Adopted Tax Levy & 2013 Adopted Tax Levy**	**% of Increase/ (Decrease) between 2013 & 2014 Tax Levy**
6	County Board	73,826.00	73,380.00	70,880.00	(2,500.00)	-3.41%
7	Contingency Fund	139,142.00	180,610.00	185,320.00	4,710.00	2.61%
8	Resource Consvtn & Develpmnt Council	10,840.00	5,550.00	-	(5,550.00)	-100.00%
9	Fire Suppression	-	-	-	-	
10	Economic Development Contribution	40,500.00	36,450.00	-	(36,450.00)	-100.00%
11	S. W. Regional Planning	25,644.00	26,079.00	-	(26,079.00)	-100.00%
12	Clerk of Court	89,755.00	132,110.00	157,947.00	25,837.00	19.56%
13	Personnel Dept.	128,529.00	130,147.00	121,600.00	(8,547.00)	-6.57%
14	OWI Intensive Supervsn Program	26,000.00	26,000.00	44,368.00	18,368.00	70.65%
15	Coroner	32,250.00	32,250.00	32,250.00	-	0.00%
16	Finance	125,882.00	189,380.00	179,817.00	(9,563.00)	-5.05%
17	Administration	128,247.00	139,939.00	131,065.00	(8,874.00)	-6.34%
18	Information Technology	441,419.00	443,526.00	570,341.00	126,815.00	28.59%
19	County Treasurer	(153,684.00)	(195,670.00)	(163,705.00)	31,965.00	16.34%
20	State Shared Revenue	(140,013.00)	(147,944.00)	(303,206.00)	(155,262.00)	-104.95%
21	Exempt Computer Aids	(59,000.00)	(14,400.00)	(30,470.00)	(16,070.00)	-111.60%
22	Transfer From Sales Tax Fund	(1,400,000.00)	(1,400,000.00)	(1,452,000.00)	(52,000.00)	-3.71%
23	County Clerk	158,986.00	129,240.00	166,776.00	37,536.00	29.04%
24	District Attorney & Corp. Counsel	242,977.00	235,720.00	247,964.00	12,244.00	5.19%
25	Register of Deeds	37,594.00	39,080.00	41,542.00	2,462.00	6.30%
26	GIS - Land Records	63,505.00	66,432.00	65,355.00	(1,077.00)	-1.62%
27	Courthouse / Cty Owned Prop	350,900.00	350,900.00	340,000.00	(10,900.00)	-3.11%
28	County Farm	(44,602.00)	(59,602.00)	(59,602.00)	-	0.00%
29	Insurance-Liability and Property	17,610.00	17,610.00	31,669.00	14,059.00	79.84%
30	Sheriff's Dept	3,101,628.00	3,087,749.00	3,189,182.00	101,433.00	3.29%
31	Health Dept.	209,850.00	211,672.00	233,166.00	21,494.00	10.15%
32	Veterans Service	110,660.00	110,510.00	111,758.00	1,248.00	1.13%
33	Fair Expense Contribution	26,932.00	26,932.00	26,932.00	-	0.0%
34	Historical Society Contribution	5,467.00	4,921.00	5,000.00	79.00	1.6%
35	Snowmobile/ATV Program	-	-	-	-	
36	Planning & Development	37,414.00	47,251.00	99,765.00	52,514.00	111.1%
37	Emergency Management	70,480.00	71,793.00	76,839.00	5,046.00	7.03%
38	U.W. Extension	220,576.00	221,303.00	225,562.00	4,259.00	1.92%
39	Land Conservation	144,956.00	144,956.00	121,315.00	(23,641.00)	-16.31%
40						
41	**Total General Fund Tax Levy**	**4,264,270.00**	**4,363,874.00**	**4,467,430.00**	**103,556.00**	**2.37%**
42						
43	**Special Revenue Funds Tax Levy**					
44	Social Services	1,729,105.00	1,708,221.00	1,622,307.00	(85,914.00)	-5.03%
45	Child Support	(4,908.00)	1,474.00	1,723.00	249.00	16.9%
46	Aging and Disability Resrce Center	194,798.00	215,626.00	223,085.00	7,459.00	3.5%
47	Unified Board	193,625.00	193,625.00	193,625.00	-	0.00%
48	Sales Tax Fund	-	-	-	-	
49	Tri County Airport	15,665.00	15,665.00	21,336.00	5,671.00	36.20%
50	Iowa County Airport	63,806.00	64,596.00	66,523.00	1,927.00	2.98%
51	Wi River Rail Transit	26,520.00	28,000.00	28,000.00	-	0.00%
52	**Total Special Revenue Funds Tax Levy**	**2,218,611.00**	**2,227,207.00**	**2,156,599.00**	**(70,608.00)**	**-3.17%**
53						
54	**Capital Projects Fund Tax Levy**					
55	Capital Projects Exp & Add'l Loan Payments	346,775.00	255,775.00	190,000.00	(65,775.00)	-25.72%
56	**Total Capital Projects Fund Tax Levy**	**346,775.00**	**255,775.00**	**190,000.00**	**(65,775.00)**	**-25.72%**
57						
58	**Enterprise Funds Tax Levy**					
59	Bloomfield Health Care & Rehab. Center	(60,710.00)	21,777.00	47,805.00	26,028.00	119.5%
60	Highway Department	2,445,379.00	2,449,655.00	2,506,027.00	56,372.00	2.30%
61	**Total Enterprise Funds Tax Levy**	**2,384,669.00**	**2,471,432.00**	**2,553,832.00**	**82,400.00**	**3.33%**
62						
63	**Total Operating Tax Levy for all Funds**	**9,214,325.00**	**9,318,288.00**	**9,367,861.00**	**49,573.00**	**0.53%**
64						
65	**Debt Service Fund Tax Levy**					
66	Health & Human Services Bldg Debt Pmts	705,192.00	711,337.00	714,428.00	3,091.00	0.43%
67	**Total Debt Service Fund Tax Levy**	**705,192.00**	**711,337.00**	**714,428.00**	**3,091.00**	**0.43%**
68	**Total Operating & Debt Tax Levy All Funds**	**9,919,517.00**	**10,029,625.00**	**10,082,289.00**	**52,664.00**	**0.53%**
69						
70	**Total COUNTY Operating & Debt Mill Rate**	**0.005524635**	**0.005582822**	**0.005635431**	**0.000052610**	**0.94%**
71	Prior Year Total Operating & Debt Mill Rate	0.005442657	0.005524635	0.005582822		
72	Difference: Total Increase (Decrease) in Mill Rate from Prior Year to Current Year	0.000081978	0.000058187	0.000052610		
73	% of increase (decrease) in the mill rate from Prior Year to Current Year	1.51%	1.05%	0.94%		