

Resolution No. 5-1116
A RESOLUTION TO APPROVE THE BUDGETS AND APPROVE FUNDS
FOR THE COUNTY OF IOWA
FOR THE FISCAL YEAR BEGINNING JANUARY 1st, 2017, AND
ENDING DECEMBER 31st, 2017

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, 2017, and ending December 31st, 2017, 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 15th day of November, 2016, that the fiscal year 2017 annual budget of the Iowa County operations in the amount of \$32,676,512 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 \$10,983,072 for fiscal year 2016 be, and is hereby, made for operating and debt; and

BE IT FURTHER RESOLVED that the following annual appropriations for fiscal year 2017 be, and are hereby, made for the following Fund functions:

General Funds:

➤ General Government	\$3,482,301
➤ Public Safety	\$3,821,099
➤ Health and Social Services	\$ 448,952
➤ Culture, Recreation and Education	\$ 280,229
➤ Conservation and Development	\$ 716,970
➤ Transfer to Capital Projects Fund	<u>\$1,092,830</u>
Total General Fund	\$9,842,381

Special Revenue Funds:

➤ Social Services Fund	\$2,937,203
➤ Child Support Fund	\$ 161,796
➤ Aging and Disability Resource Center	\$ 741,721
➤ Unified Community Services	\$ 210,292
➤ Sales Tax Fund – transfer to General Fund	\$1,825,000
➤ Tri County Airport	\$ 15,665
➤ Iowa County Airport	\$ 161,147
➤ Wisconsin River Rail Transit	<u>\$ 28,000</u>
Total Special Revenue Funds	\$6,080,824

➤ Capital Outlay	\$ 698,650
➤ Capital Outlay – Transfers to Highway Dept.	<u>\$ 815,980</u>
Total Capital Projects Fund	\$1,514,630

➤ Debt Service	\$1,334,559
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Enterprise Funds:

➤ Bloomfield Healthcare & Rehab Center	\$5,571,489
➤ Iowa County Highway	<u>\$8,332,629</u>
Total Enterprise Funds:	<u>\$13,904,118</u>

Total All Funds: **\$32,676,512**

BE IT FURTHER RESOLVED that the total amount of Federal, State and Local Funds included for fiscal year 2017 is \$16,994,630; and

BE IT FURTHER RESOLVED the following transfers between funds are a part of the overall budget

➤ To General Fund from the Sales Tax Fund	\$1,825,000
➤ To the Capital Projects Fund from the General Fund	\$1,092,830
➤ To the Capital Projects Fund from Capital Projects Fund Balance	\$ 200,000
➤ To Highway Department from Capital Projects Fund	\$ 815,980
➤ To Highway Dept. from Hwy Fund Balance	<u>\$ 165,000</u>

Total All Funds: **\$4,098,810**

BE IT FURTHER RESOLVED part of the overall funding for the 2017 budget includes short-term borrowing to purchase Highway Department equipment in the amount of \$600,000.

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 to the budget; and

BE IT FURTHER RESOLVED the County Board authorizes its standing Finance Committee (i.e., Executive 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 purposes 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 Executive Committee approval:

- REVENUE
- EXPENDITURES

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 2017 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 Executive 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:

Executive Committee

Tuesday November 8, 2016