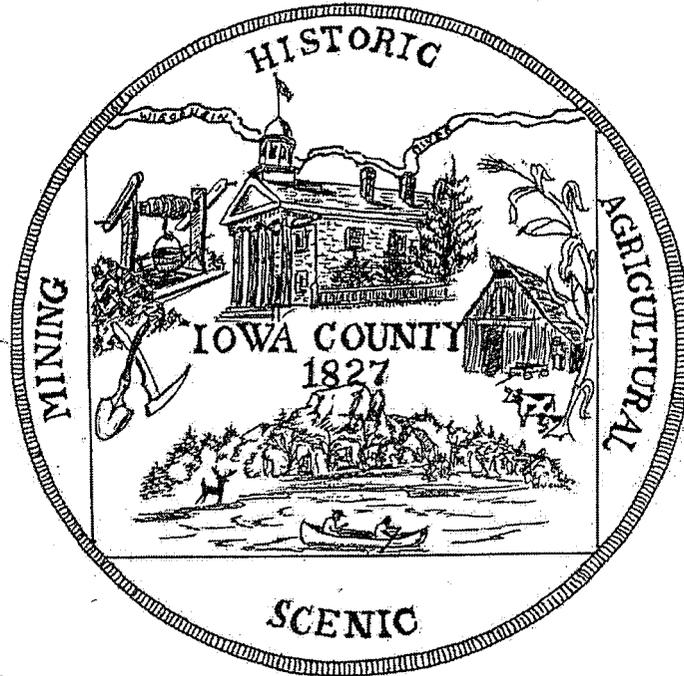


Iowa County
2014 Adopted Budget Information - Adopted at the November 12, 2013 County Board Meeting
Index

	<u>Page Number(s)</u>
The County Administrator's 2014 Budget Message	1 - 4
Res No 4-1113 - A Resolution to Approve the Budgets and Approve Funds for the County of Iowa for the Fiscal Year Beginning January 1, 2014 and Ending December 31, 2014	5 - 7
Res No 5-1113 - Authorizing 2013 Tax Levy for the 2014 Budget	8
Executive Summary of the Adopted 2014 Budget	9 - 10
Tax Levy Summary/Analysis of the Adopted 2014 Budget	11
Adopted 2014 Budget Summary	12
Graph of the 2014 Adopted County Operating Tax Levy	13
Adopted 2014 Budget - Summary by Department	14 - 20
Adopted 2014 Budget - Summary of Expenditure & Revenues in Total	21 - 24
Request for Carryovers in the Adopted 2014 Budget	25
Position Changes included in the Adopted 2014 Budget	26
Recap of Contingency Budget	27
Recap of 2014 Budget Request for Outside Agencies-Adopted 11/12/13	28
Summary of Debt Payments	29
Working Capital Calculations	30 - 31
Allocation of Tax Levy by District	32
Notice of Public Hearing on the Iowa County Budget as published in the 10/24/13 edition of the Dodgeville Chronicle	33



THE COUNTY ADMINISTRATOR'S 2014 BUDGET MESSAGE

*PRESENTED TO
THE IOWA COUNTY BOARD OF SUPERVISORS*

November 12, 2013

INTRODUCTION –

The County Board of Supervisors expressed a desire to refine budget controls and encourage Departments to operate with measurements and evidence of programmatic outcomes as a determination of future funding and sustainability of County programs.

This budget message focuses on opportunities to define budget outcomes and develop a process for sharing resources and information that will assist the County Board in getting different perspectives and viewpoints.

Prior County Boards established a target for the undesignated General Fund – unrestricted reserve to approximately 20% – 25% of gross annual budget. At present, all reserves equal approximately 22.5% and we are pleased that the County is moving toward the target. This year the Board established a similar goal and procedures for the Contingency Account.

The Administrator recommended a Contingency target be set of 5% of the aggregate annual levy. Constraints should be established so that the use of contingency conforms to the purpose of the contingency account and for this we recommend specific authorized uses such as (deductibles, true unforeseen emergency situations, etc.) and authorizes a process to move funds as necessary for larger unanticipated expenditures.

This 2014 proposed budget requests increased levy pursuant to limits established by the State. Health insurance cost increases consume ever increasing portions of budget. Fixed expenses rise faster than the ability of the County to levy. Over the last several years positions have been eliminated by attrition, this year we are contemplating involuntary reductions in force. It is impossible to continue business as usual. Therefore, prioritization of programs and measurements of outcomes (evidence based) are elements required in future budgets.

In August of 2013 the County Administrator presented the Board with an analysis of major funding concerns. The presentation was entitled; “Iowa County at a Crossroads” The County Board began this prioritization process by authorizing a strategic mission study at Bloomfield Care Center. Difficult decisions lie before us.

Departments provide the County Board with measurements why some non-mandated programs actually produce better outcomes and reduce taxpayer burden. These initiatives should be explored further as a budget process that takes into account performance measurements and outcomes which could provide better information for the County Board to address programs and priorities.

The Administrative Services Committee also seeks additional financial accountability from each Department. To be better informed the Board requires reliable and timely data, and new tools are being implemented to accomplish. The Administrator supports identifying methods for resolving this concern to improve the ability of Finance to be pro-active and timely in budget analysis and projections. The Administrator has also been encouraging individual Departments to provide routine briefings to Standing Committees so that Supervisors are better prepared to respond to questions from the Public. Departments have risen to the challenge and are fine tuning a process to provide qualitative program information and regular exception reports.

Exploring collaborative purchasing, examining shared motor pool options, and providing staff cross training remain areas where opportunities may exist to improve department productivity, and achieve greater cost containment. Therefore one 2014 goal for Administration is to explore additional opportunities for cost containment.

Iowa County also understands that a healthy economy raises all ships and our residents' desire quality jobs which keep business strong and the economy vital. A healthy economy also builds tax capacity and a base to control our tax levy. Therefore, this budget increases the focus on Economic Initiatives and provides more funds in 2014 to explore how best to coordinate economic growth, business retention and expansion. The Administrator recommends convening a focus group on this topic as soon as it is practical to focus our resources and increase collaboration between communities for growing the economy in Iowa County.

*With the attached discussion and presentation of summary information by the Finance Director we present the proposed 2014 Iowa County Budget.
Respectfully submitted...*

Curt Kephart, County Administrator

Budget Highlights -

This budget is not substantially different from other historical budgets. Programs and investment remain fundamentally the same. Some Board members suggest that our process has been "...kicking the can down the road..." and I must concur. The County will be required to make even more difficult decisions regarding programmatic priorities and the staff and County Board require new tools to work in this new normal.

Please note that the issue of employee compensation has not been resolved for non-represented staff in a number of years. This budget proposes conducting a market wage/compensation/classification study in 2014 and funds are allocated to address potential impacts of a study. Department budgets may be amended depending upon the results and implementation of that study.

To sum up, the chart below puts the 2014 proposed budget into perspective as it relates to the 2013 budget and a 2014 proposed levy request. Assumptions built into this budget are that Department revenue forecasts are accurate and current expenditure trends remain stable.

SUMMARY -

	2013 Budget	2014 Proposed Budget	% of Change
Total Operating Expenditures	25,729,317.00	25,794,297.00	0.25%
Total Debt Expenditures	711,337.00	714,428.00	0.43%
Total Expenditures	26,440,654.00	26,508,725.00	0.26%
Operating Tax Rate	0.005186868	0.005236106	0.95%
Debt Tax Rate	0.000395954	0.000399325	0.85%
Total Tax Rate	0.005582822	0.005635431	0.94%
Operating Tax Levy	9,318,288.00	9,367,861.00	0.53%
Debt Tax Levy	711,337.00	714,428.00	0.43%
Total Tax Levy	10,029,625.00	10,082,289.00	0.53%
Contingency Carried Over	575,000.00	375,000.00	-34.78%

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	<u>\$ 623,120</u>

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	<u>\$ 28,000</u>

Total Special Revenue Funds **\$5,578,759**

➤ Capital Outlay	\$ 190,000
➤ Debt Service	\$ 714,428

Enterprise Funds:

➤ Bloomfield Healthcare & Rehab Center	\$5,938,005
➤ Iowa County Highway	<u>\$5,931,053</u>

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 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 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 than 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

Resolution No. 5-1113

AUTHORIZING 2013 TAX LEVY FOR THE 2014 BUDGET

WHEREAS, the County Administrator has presented a budget pursuant to W§ ch. 59.18(5); and

WHEREAS, the Iowa County Administrative Services Committee has reviewed all 2014 budget requests and reduced or revised; and

WHEREAS, the Committee has summarized the results of such review and presented a recommended budget for the year 2014, all in accordance with statutory requirements.

NOW, THEREFORE, BE IT RESOLVED that the proposed 2014 Iowa County Budget as presented and amended, is hereby adopted; and

BE IT FURTHER RESOLVED that any Special Charges upon Iowa County for Charitable and Penal Purposes be levied against the appropriate districts of Iowa County; and

BE IT FURTHER RESOLVED that the sum of \$282,673.87 be levied against the appropriate districts of Iowa County as a Library Tax; and

BE IT FURTHER RESOLVED that the sum of \$10,082,289.00 be levied against the appropriate property of Iowa County for all other purposes for the year 2014.

Dated this 5th of November, 2013

Respectfully submitted by the Iowa County Administrative Services Committee

	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		<u>Adopted 2013 Budget</u>			<u>Department Requested 2014 Budget</u>			<u>Adopted 2014 Budget</u>			<u>% of Increase/ (Decrease) in \$ Between 2013 & Adm Final - 2014 Budgets</u>		<u>% of Increase/ (Decrease) between 2013 & Adopted 2014 Budgets</u>
6	<u>Department/ Program</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Tax Levy</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Tax Levy</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Tax Levy</u>			
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%	

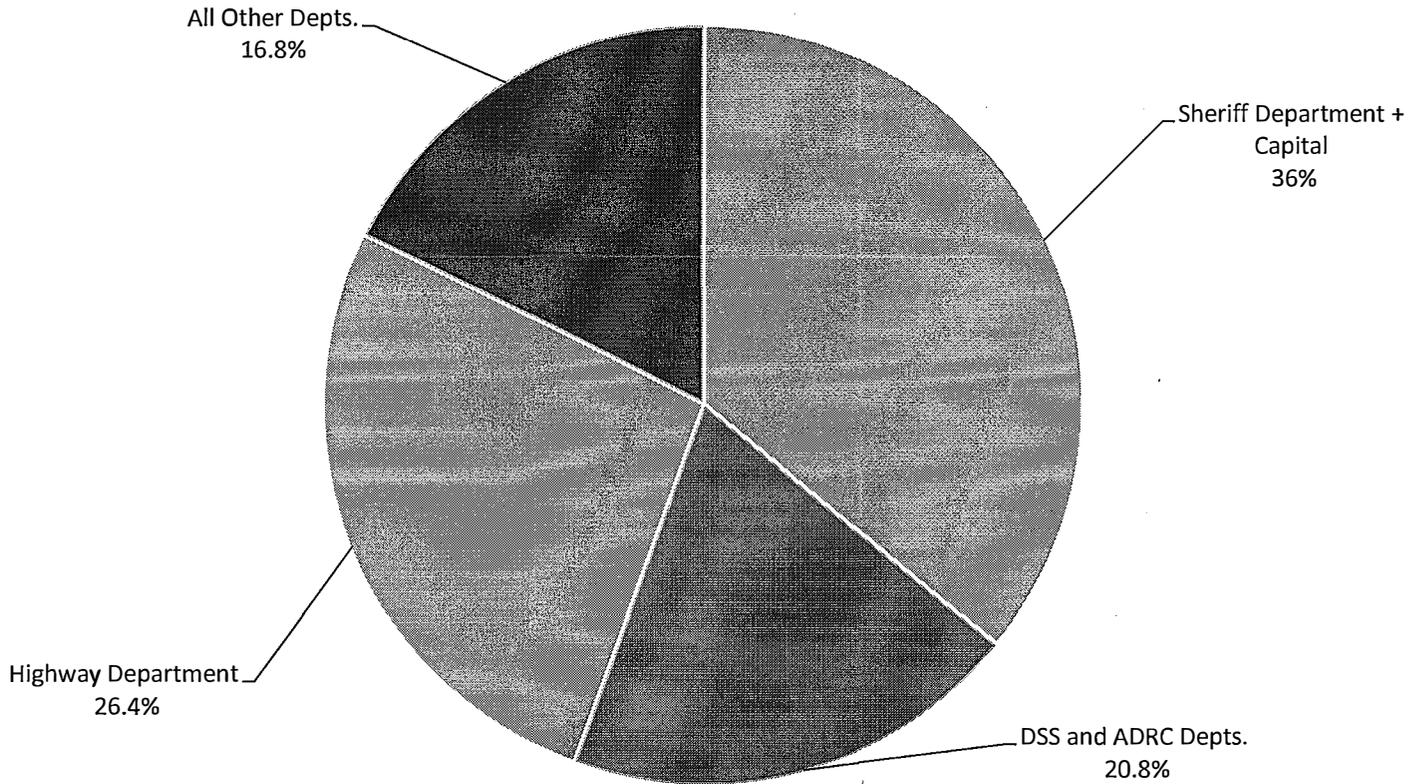
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6	Department/ Program	Expenditures	Revenue	Tax Levy	Expenditures	Revenue	Tax Levy	Expenditures	Revenue	Tax Levy			
34	Land Conservation Dept.	332,586.00	187,630.00	144,956.00	346,281.00	226,530.00	119,751.00	347,845.00	226,530.00	121,315.00	(23,641.00)	-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	47,805.00	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 & Developmnt 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	0.005422657	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%		

Iowa County
 Budget Summary
 Adopted at the November 12, 2013 County Board Meeting

	2013 Budget	2014 Adopted Budget	% of Change 2013 - 2014
Total Operating Expenditures	25,729,317.00	25,794,297.00	0.25%
Total Debt Expenditures	711,337.00	714,428.00	0.43%
Total Expenditures	26,440,654.00	26,508,725.00	0.26%
Operating Tax Rate	0.005186868	0.005236106	0.95%
Debt Tax Rate	0.000395954	0.000399325	0.85%
Total Tax Rate	0.005582822	0.005635431	0.94%
Operating Tax Levy	9,318,288.00	9,367,861.00	0.53%
Debt Tax Levy	711,337.00	714,428.00	0.43%
Total Tax Levy	10,029,625.00	10,082,289.00	0.53%
Contingency Carried Over	575,000.00	375,000.00	-34.78%

Iowa County 2014 Adopted Tax Levy



	C	E	G	I	J	K	L	M	N	O
1	Iowa County									Revised 11/6/13 RRH
2	Adopted 2014 Budget - Summary by Department									
3	Adopted at the November 12, 2013 County Board Meeting									
4	Department Name	Actual 2012	Projected Actual for 12/31/13	Adopted Budget 2013	Department Requested 2014 Budget	Increase/ (Decrease) in \$ Between 2013 & 2014-Dept Requested Budgets	% of Increase/ (Decrease) between 2013 & 2014-Dept Requested Budgets	Adopted 2014 Budget	Increase/ (Decrease) in \$ Between 2013 & Adopted 2014 Budgets	% of Increase/ (Decrease) between 2013 & 2014 Adopted Budgets
5	County Board - Personnel Expense	27,867.39	32,365.00	37,780.00	35,280.00	(2,500.00)	-6.62%	35,280.00	(2,500.00)	-6.62%
6	County Board - Operating Expense	110,683.71	35,600.00	35,600.00	35,600.00	-	0.00%	35,600.00	-	0.00%
7	Total County Board	138,551.10	67,965.00	73,380.00	70,880.00	(2,500.00)	-3.41%	70,880.00	(2,500.00)	-3.41%
8	Contingency Fund - Personnel Expense			80,110.00	400,000.00	319,890.00	0.00%		(80,110.00)	-100.00%
9	Contingency Fund - Operating Expense			100,500.00	375,000.00	274,500.00	273.13%	185,320.00	84,820.00	84.40%
10	Total Contingency	-	-	180,610.00	775,000.00	594,390.00	273.13%	185,320.00	4,710.00	2.61%
11	Legislative, Resource Development & Tourism - Operating- MOVED TO Planning & Development	13,213.70	5,550.00	5,550.00	2,400.00	(3,150.00)	-56.76%		(5,550.00)	-100.00%
12	Fire Suppression Expense - Operating			-		-			-	0.00%
13	Economic Development Contribution - Operating - MOVED TO Planning & Dev.	40,500.00	65,450.00	36,450.00	95,000.00	58,550.00	160.63%		(36,450.00)	-100.00%
14	S. W. Regional Planning - Expense - Operating - MOVED TO Planning & Dev.	25,643.99	26,079.00	26,079.00	26,478.00	399.00	1.53%		(26,079.00)	-100.00%
15	SW Family Care Alliance - Revenue					-			-	
16	Sale of Property - Revenue					-			-	
17	Tax Levy	289,952.00	322,069.00	322,069.00	969,758.00	647,689.00	201.10%	256,200.00	(65,869.00)	-20.45%
18										
19	Clerk of Courts									
20	Personnel Expense	274,180.73	277,018.26	302,626.00	307,906.00	5,280.00	1.74%	312,743.00	10,117.00	3.34%
21	Operating Expense	162,886.30	140,325.00	158,055.00	144,825.00	(13,230.00)	-8.37%	144,825.00	(13,230.00)	-8.37%
22	Capital Expense	-	-	-	-	-		-	-	
23	Clerk of Court Total Expenses	437,067.03	417,343.26	460,681.00	452,731.00	(7,950.00)	-1.73%	457,568.00	(3,113.00)	-0.68%
24	Clerk of Court Revenue	316,592.69	299,621.00	328,571.00	299,621.00	(28,950.00)	-8.81%	299,621.00	(28,950.00)	-8.81%
25	Tax Levy	89,755.00	132,110.00	132,110.00	153,110.00	21,000.00	15.90%	157,947.00	25,837.00	19.56%
26										
27	Personnel Department									
28	Personnel Expense	91,846.19	107,338.00	107,338.00	93,674.00	(13,664.00)	-12.73%	61,462.00	(45,876.00)	-42.74%
29	Operating Expense	29,998.95	12,808.00	22,809.00	43,138.00	20,329.00	89.13%	60,138.00	37,329.00	163.66%
30	Capital Expense	-	-	-	-	-		-	-	0.00%
31	Personnel Dept. Total Expenses	121,845.14	120,146.00	130,147.00	136,812.00	6,665.00	5.12%	121,600.00	(8,547.00)	-6.57%
32	Personnel Dept. Revenue	23.31	-	-	-	-		-	-	
33	Tax Levy	128,529.00	130,147.00	130,147.00	136,812.00	6,665.00	5.12%	121,600.00	(8,547.00)	-6.57%
34										
35	OWI Intensive Supervision Program									
36	Personnel Expense	-	-	-	-	-		-	-	0.00%
37	Operating Expense	90,965.59	93,270.00	75,339.00	94,550.00	19,211.00	25.50%	74,368.00	(971.00)	-1.29%
38	Capital Expense	-	-	-	-	-		-	-	0.00%
39	OWI Intensive Sup. Program Total Exp.	90,965.59	93,270.00	75,339.00	94,550.00	19,211.00	25.50%	74,368.00	(971.00)	-1.29%
40	OWI Intensive Supervision Program Revenue	51,230.29	49,339.00	49,339.00	50,182.00	843.00	1.71%	30,000.00	(19,339.00)	-39.20%
41	Tax Levy	26,000.00	26,000.00	26,000.00	44,368.00	18,368.00	70.65%	44,368.00	18,368.00	70.65%
42										
43	Coroner									
44	Personnel Expense	19,642.00	20,000.00	20,000.00	20,000.00	-	0.00%	20,000.00	-	0.00%
45	Operating Expense	21,070.66	15,850.00	15,850.00	15,850.00	-	0.00%	15,850.00	-	0.00%
46	Capital Expense	-	-	-	-	-		-	-	0.00%
47	Coroner Total Expenses	40,712.66	35,850.00	35,850.00	35,850.00	-	0.00%	35,850.00	-	0.00%
48	Coroner Revenue	6,820.00	3,600.00	3,600.00	3,600.00	-	0.00%	3,600.00	-	0.00%
49	Tax Levy	32,250.00	32,250.00	32,250.00	32,250.00	-	0.00%	32,250.00	-	0.00%
50										
51										

	C	E	G	I	J	K	L	M	N	O
1	Iowa County								Revised 11/6/13 RRH	
2	Adopted 2014 Budget - Summary by Department									
3	Adopted at the November 12, 2013 County Board Meeting									
4	Department Name	Actual 2012	Projected Actual for 12/31/13	Adopted Budget 2013	Department Requested 2014 Budget	Increase/ (Decrease) in \$ Between 2013 & 2014-Dept Requested Budgets	% of Increase/ (Decrease) between 2013 & 2014-Dept Requested Budgets	Adopted 2014 Budget	Increase/ (Decrease) in \$ Between 2013 & Adopted 2014 Budgets	% of Increase/ (Decrease) between 2013 & 2014 Adopted Budgets
52										
53	Finance Department									
54	Personnel Expense	85,470.62	126,464.00	126,464.00	131,834.00	5,370.00	4.25%	127,502.00	1,038.00	0.82%
55	Operating Expense	42,733.56	44,425.00	44,425.00	46,970.00	2,545.00	5.73%	52,515.00	8,090.00	18.21%
56	Capital Expense	-	-	18,691.00	-	(18,691.00)	-	-	(18,691.00)	-100.00%
57	Finance Total Expenses	128,204.18	170,889.00	189,580.00	178,804.00	(10,776.00)	-5.68%	180,017.00	(9,563.00)	-5.04%
58	Finance Revenue	340.41	200.00	200.00	200.00	-	0.00%	200.00	-	0.00%
59	Tax Levy	125,882.00	189,380.00	189,380.00	178,604.00	(10,776.00)	-5.69%	179,817.00	(9,563.00)	-5.05%
60										
61	Administration Department									
62	Personnel Expense	109,992.77	127,669.00	130,414.00	122,265.00	(8,149.00)	-6.25%	122,615.00	(7,799.00)	-5.98%
63	Operating Expense	7,881.25	5,350.00	9,525.00	8,450.00	(1,075.00)	-11.29%	8,450.00	(1,075.00)	-11.29%
64	Capital Expense	-	-	-	-	-	-	-	-	0.00%
65	Administration Total Expenses	117,874.02	133,019.00	139,939.00	130,715.00	(9,224.00)	-6.59%	131,065.00	(8,874.00)	-6.34%
66	Administration Revenue	-	-	-	-	-	-	-	-	0.00%
67	Tax Levy	128,247.00	139,939.00	139,939.00	130,715.00	(9,224.00)	-6.59%	131,065.00	(8,874.00)	-6.34%
68										
69	Information Technology Dept.									
70	Personnel Expense	162,316.22	193,126.00	193,131.00	189,477.00	(3,654.00)	-1.89%	191,517.00	(1,614.00)	-0.84%
71	Operating Expense-IT Dept.	224,727.96	93,375.00	93,695.00	80,049.00	(13,646.00)	-14.56%	80,049.00	(13,646.00)	-14.56%
72	Operating Expense-Other Depts. Exp in IT budget	-	144,300.00	144,300.00	274,775.00	130,475.00	90.42%	274,775.00	130,475.00	90.42%
73	Capital Expense - IT Dept.	-	36,727.33	-	-	-	-	-	-	0.00%
74	Capital Expense - Other Depts. Exp in IT Budget	36,461.64	12,400.00	12,400.00	24,000.00	11,600.00	93.55%	24,000.00	11,600.00	93.55%
75	Information Technology Total Expenses	423,505.82	479,928.33	443,526.00	568,301.00	124,775.00	28.13%	570,341.00	126,815.00	28.59%
76	Information Technology Revenue	5.00	-	-	-	-	-	-	-	0.00%
77	Tax Levy	441,419.00	443,526.00	443,526.00	568,301.00	124,775.00	28.13%	570,341.00	126,815.00	28.59%
78										
79	County Treasurer Department									
80	Personnel Expense	187,802.28	190,275.00	190,275.00	213,573.00	23,298.00	12.24%	216,509.00	26,234.00	13.79%
81	Operating Expense	16,629.77	20,512.41	20,455.00	21,036.00	581.00	2.84%	21,036.00	581.00	2.84%
82	Capital Expense	-	-	-	-	-	-	-	-	0.00%
83	County Treasurer Total Expenses	204,432.05	210,787.41	210,730.00	234,609.00	23,879.00	11.33%	237,545.00	26,815.00	12.72%
84	County Treasurer Revenue	883,862.17	462,543.74	406,400.00	415,650.00	9,250.00	2.28%	401,250.00	(5,150.00)	-1.27%
85	Tax Levy	(153,684.00)	(195,670.00)	(195,670.00)	(181,041.00)	14,629.00	-7.48%	(163,705.00)	31,965.00	-16.34%
86										
87	State Shared Revenue - Treasurer	148,607.73	147,944.00	147,944.00	303,206.00	155,262.00	104.95%	303,206.00	155,262.00	104.95%
88	Exempt Computer Aids	61,115.00	15,049.00	14,400.00	14,400.00	-	0.00%	30,470.00	16,070.00	111.60%
89	Transfer from Sales Tax Fund	1,400,000.00	1,400,000.00	1,400,000.00	1,400,000.00	-	0.00%	1,452,000.00	52,000.00	3.71%
90	Tax Levy	(1,599,013.00)	(1,562,344.00)	(1,562,344.00)	(1,717,606.00)	(155,262.00)	-9.94%	(1,785,676.00)	223,332.00	14.29%
91										
92	Surplus Applied To Budget	-	-	-	-	-	-	-	-	-
93	Tax Levy	-	-	-	-	-	-	-	-	-
94										
95	County Clerk									
96	Personnel Expense	113,669.32	112,504.00	113,022.00	114,132.00	1,110.00	0.98%	114,993.00	1,971.00	1.74%
97	Operating Expense	62,874.71	23,278.00	26,893.00	71,308.00	44,415.00	165.15%	71,308.00	44,415.00	165.15%
98	Capital Expense	-	-	-	-	-	-	-	-	-
99	County Clerk Total Expenses	176,544.03	135,782.00	139,915.00	185,440.00	45,525.00	32.54%	186,301.00	46,386.00	33.15%
100	County Clerk Revenue	25,916.13	15,540.56	10,675.00	19,525.00	8,850.00	82.90%	19,525.00	8,850.00	82.90%
101	Tax Levy	158,986.00	129,240.00	129,240.00	165,915.00	36,675.00	28.38%	166,776.00	37,536.00	29.04%
102										

	C	E	G	I	J	K	L	M	N	O
1	Iowa County									Revised 11/6/13 RRH
2	Adopted 2014 Budget - Summary by Department									
3	Adopted at the November 12, 2013 County Board Meeting									
4	Department Name	Actual 2012	Projected Actual for 12/31/13	Adopted Budget 2013	Department Requested 2014 Budget	Increase/ (Decrease) in \$ Between 2013 & 2014-Dept Requested Budgets	% of Increase/ (Decrease) between 2013 & 2014-Dept Requested Budgets	Adopted 2014 Budget	Increase/ (Decrease) in \$ Adopted 2014 Budgets	% of Increase/ (Decrease) between 2013 & 2014 Adopted Budgets
103										
104	District Attorney & Corp. Counsel									
105	Personnel Expense	234,640.24	235,853.00	239,770.00	235,868.00	(3,902.00)	-1.63%	239,314.00	(456.00)	-0.19%
106	Operating Expense	12,627.94	19,975.00	22,750.00	22,750.00	-	0.00%	32,750.00	10,000.00	43.96%
107	Capital Expenses	3,441.56	-	-	3,700.00	3,700.00		3,700.00	3,700.00	0.00%
108	DA & Corp. Counsel Total Expenses	250,709.74	255,828.00	262,520.00	262,318.00	(202.00)	-0.08%	275,764.00	13,244.00	5.04%
109	D. A. & Corp. Counsel Revenue	28,414.23	28,000.00	26,800.00	27,800.00	1,000.00	3.73%	27,800.00	1,000.00	3.73%
110	Tax Levy	242,977.00	235,720.00	235,720.00	234,518.00	(1,202.00)	-0.51%	247,964.00	12,244.00	5.19%
111										
112	Register of Deeds									
113	Personnel Expense	149,860.85	166,158.00	166,230.00	167,117.00	887.00	0.53%	169,192.00	2,962.00	1.78%
114	Operating Expense	23,569.60	35,850.00	35,850.00	34,350.00	(1,500.00)	-4.18%	35,350.00	(500.00)	-1.39%
115	Capital Expense	-	-	-	-	-		-	-	0.00%
116	Register of Deeds Total Expenses	173,430.45	202,008.00	202,080.00	201,467.00	(613.00)	-0.30%	204,542.00	2,462.00	1.22%
117	Register of Deeds Revenue	212,466.62	163,000.00	163,000.00	163,000.00	-	0.00%	163,000.00	-	0.00%
118	Tax Levy	37,594.00	39,080.00	39,080.00	38,467.00	(613.00)	-1.57%	41,542.00	2,462.00	6.30%
119										
120	GIS Department									
121	Personnel Expense	65,550.93	66,195.00	67,279.00	66,369.00	(910.00)	-1.35%	67,230.00	(49.00)	-0.07%
122	Operating Expense	50,989.46	50,641.50	45,453.00	64,125.00	18,672.00	41.08%	75,125.00	29,672.00	65.28%
123	Capital Expense	-	-	-	-	-		-	-	0.00%
124	GIS Total Expenses	116,540.39	116,836.50	112,732.00	130,494.00	17,762.00	15.76%	142,355.00	29,623.00	26.28%
125	GIS Revenues	67,879.38	77,000.00	46,300.00	77,000.00	30,700.00	66.31%	77,000.00	30,700.00	66.31%
126	Tax Levy	63,505.00	66,432.00	66,432.00	53,494.00	(12,938.00)	-19.48%	65,355.00	(1,077.00)	-1.62%
127										
128	Courthouse/Cty Owned Prop									
129	Personnel Expense	-	-	-	-	-		-	-	0.00%
130	Operating Expense	258,615.90	360,750.00	360,750.00	360,750.00	-	0.00%	348,850.00	(11,900.00)	-3.30%
131	Capital Expense	1,267.19	-	-	-	-		-	-	0.00%
132	Courthouse / Cty Owned Prop Total Expenses	259,883.09	360,750.00	360,750.00	360,750.00	-	0.00%	348,850.00	(11,900.00)	-3.30%
133	Crth / Cty Owned Prop Revenue	3,425.79	9,050.00	9,850.00	9,850.00	-	0.00%	8,850.00	(1,000.00)	-10.15%
134	Tax Levy	350,900.00	350,900.00	350,900.00	350,900.00	-	0.00%	340,000.00	(10,900.00)	-3.11%
135										
136	County Farm									
137	Personnel Expense	-	-	-	-	-		-	-	0.00%
138	Operating Expense	8,280.02	2,828.00	2,828.00	2,828.00	-	0.00%	2,828.00	-	0.00%
139	Capital Expense	613.24	-	-	-	-		-	-	0.00%
140	County Farm Total Expenses	8,893.26	2,828.00	2,828.00	2,828.00	-	0.00%	2,828.00	-	0.00%
141	County Farm Revenue	62,430.00	62,430.00	62,430.00	62,430.00	-	0.00%	62,430.00	-	0.00%
142	Tax Levy	(44,602.00)	(59,602.00)	(59,602.00)	(59,602.00)	-	0.00%	(59,602.00)	-	0.00%
143										
144	County Insurance-Liability & Workers Comp									
145	Personnel Expense	(5,552.80)	-	-	-	-		-	-	0.00%
146	Operating Expense	109,089.64	130,625.01	110,000.00	135,541.00	25,541.00	23.22%	135,541.00	25,541.00	23.22%
147	Capital Expense	-	-	-	-	-		-	-	0.00%
148	Insurance Total Expenses-liability & workers comp	103,536.84	130,625.01	110,000.00	135,541.00	25,541.00	23.22%	135,541.00	25,541.00	23.22%
149	Insurance Revenue-reimb from depts & refunds/dividends	87,792.45	100,769.96	92,390.00	103,872.00	11,482.00	12.43%	103,872.00	11,482.00	12.43%
150	Tax Levy	17,610.00	17,610.00	17,610.00	31,669.00	14,059.00	79.84%	31,669.00	14,059.00	79.84%

	C	E	G	I	J	K	L	M	N	O
1	Iowa County									Revised 11/6/13 RRH
2	Adopted 2014 Budget - Summary by Department									
3	Adopted at the November 12, 2013 County Board Meeting									
4	Department Name	Actual 2012	Projected Actual for 12/31/13	Adopted Budget 2013	Department Requested 2014 Budget	Increase/ (Decrease) in \$ Between 2013 & 2014-Dept Requested Budgets	% of Increase/ (Decrease) between 2013 & 2014-Dept Requested Budgets	Adopted 2014 Budget	Increase/ (Decrease) in \$ Between 2013 & Adopted 2014 Budgets	% of Increase/ (Decrease) between 2013 & 2014 Adopted Budgets
152	Sheriff's Department									
153	Personnel Expense	2,772,189.38	1,590,779.00	2,720,803.00	2,722,677.00	1,874.00	0.07%	2,793,132.00	72,329.00	2.66%
154	Operating Expense	652,833.28	590,685.45	519,166.00	566,550.00	47,384.00	9.13%	566,550.00	47,384.00	9.13%
155	Capital Expense	-	-	-	-	-	-	-	-	0.00%
156	Sheriff's Dept Total Expenses	3,425,022.66	2,181,464.45	3,239,969.00	3,289,227.00	49,258.00	1.52%	3,359,682.00	119,713.00	3.69%
157	Sheriff's Dept Revenue	157,128.11	149,200.00	152,220.00	170,500.00	18,280.00	12.01%	170,500.00	18,280.00	12.01%
158	Tax Levy	3,101,628.00	3,087,749.00	3,087,749.00	3,118,727.00	30,978.00	1.00%	3,189,182.00	101,433.00	3.29%
160	Health Department									
161	Personnel Expense	267,315.04	277,213.00	277,213.00	280,022.00	2,809.00	1.01%	291,814.00	14,601.00	5.27%
162	Operating Expense	30,406.23	31,353.57	25,480.00	30,500.00	5,020.00	19.70%	30,500.00	5,020.00	19.70%
163	Capital Expense	-	-	-	-	-	-	-	-	0.00%
164	Health Dept. Total Expenses	297,721.27	308,566.57	302,693.00	310,522.00	7,829.00	2.59%	322,314.00	19,621.00	6.48%
165	Health Dept. Revenue	109,472.35	89,626.00	91,021.00	89,148.00	(1,873.00)	-2.06%	89,148.00	(1,873.00)	-2.06%
166	Tax Levy	209,850.00	211,672.00	211,672.00	221,374.00	9,702.00	4.58%	233,166.00	21,494.00	10.15%
168	Veterans Service Department									
169	Personnel Expense	84,377.92	85,405.00	85,405.00	86,561.00	1,156.00	1.35%	87,853.00	2,448.00	2.87%
170	Operating Expense	17,999.10	18,810.00	25,605.00	24,405.00	(1,200.00)	-4.69%	24,405.00	(1,200.00)	-4.69%
171	Capital Expense	-	-	-	-	-	-	-	-	-
172	Veterans Service Total Expenses	102,377.02	104,215.00	111,010.00	110,966.00	(44.00)	-0.04%	112,258.00	1,248.00	1.12%
173	Veterans Service Revenue	2,764.70	1,300.00	500.00	500.00	-	0.00%	500.00	-	0.00%
174	Tax Levy	110,660.00	110,510.00	110,510.00	110,466.00	(44.00)	-0.04%	111,758.00	1,248.00	1.13%
176	Cultural									
177	Fair Expense	26,932.00	26,932.00	26,932.00	26,932.00	-	0.00%	26,932.00	-	0.00%
178	Historical Society Expense	5,467.00	4,921.00	4,921.00	7,500.00	2,579.00	52.41%	5,000.00	79.00	1.61%
179	Tax Levy	32,399.00	31,853.00	31,853.00	34,432.00	2,579.00	8.10%	31,932.00	79.00	0.25%
181	Snowmobile/ATV Expense	26,644.01	27,123.00	27,275.00	27,850.00	575.00	2.11%	27,850.00	575.00	2.11%
182	Snowmobile/ATV Revenue	28,605.43	27,275.00	27,275.00	27,850.00	575.00	2.11%	27,850.00	575.00	2.11%
183	Tax Levy	-	-	-	-	-	-	-	-	-
185	EAP Grant - CDBG Monies Expenses	25,014.31	3,100.00	-	-	-	-	-	-	0.00%
186	EAP Grant - CDBG Monies Revenue	25,014.00	3,100.00	-	-	-	-	-	-	0.00%
187	Tax Levy	-	-	-	-	-	-	-	-	-
189	Planning & Development									
190	Personnel Expense	143,216.63	150,866.00	150,866.00	145,886.00	(4,980.00)	-3.30%	147,737.00	(3,129.00)	-2.07%
191	Operating Expense	12,659.81	15,205.00	22,575.00	15,110.00	(7,465.00)	-33.07%	15,110.00	(7,465.00)	-33.07%
192	Economic Initiatives	-	-	-	-	-	0.00%	76,478.00	76,478.00	-
193	Capital Expense	-	-	-	-	-	0.00%	-	-	-
194	Planning & Development Total Expenses	155,876.44	166,071.00	173,441.00	160,996.00	(12,445.00)	-7.18%	239,325.00	65,884.00	37.99%
195	Planning & Development Revenue	206,019.15	103,690.00	126,190.00	139,560.00	13,370.00	10.60%	139,560.00	13,370.00	10.60%
196	Tax Levy	37,414.00	47,251.00	47,251.00	21,436.00	(25,815.00)	-54.63%	99,765.00	52,514.00	111.14%
198	Emergency Management									
199	Personnel Expense	74,990.33	72,191.00	70,203.00	81,436.00	11,233.00	16.00%	82,297.00	12,094.00	17.23%
200	Operating Expense	247,056.28	34,591.00	31,064.00	29,480.00	(1,584.00)	-5.10%	29,480.00	(1,584.00)	-5.10%
201	Capital Expense	5,600.00	10,000.00	10,000.00	6,500.00	(3,500.00)	-35.00%	6,500.00	(3,500.00)	-35.00%
202	Emergency Management Total Expenses	327,646.61	116,782.00	111,267.00	117,416.00	6,149.00	5.53%	118,277.00	7,010.00	6.30%
203	Emergency Management Revenue	237,444.79	37,974.00	39,474.00	41,438.00	1,964.00	4.98%	41,438.00	1,964.00	4.98%
204	Tax Levy	70,480.00	71,793.00	71,793.00	75,978.00	4,185.00	5.83%	76,839.00	5,046.00	7.03%

	C	E	G	I	J	K	L	M	N	O
1	Iowa County								Revised 11/6/13 RRH	
2	Adopted 2014 Budget - Summary by Department									
3	Adopted at the November 12, 2013 County Board Meeting									
4	Department Name	Actual 2012	Projected Actual for 12/31/13	Adopted Budget 2013	Department Requested 2014 Budget	Increase/ (Decrease) in \$ Between 2013 & 2014-Dept Requested Budgets	% of Increase/ (Decrease) between 2013 & 2014-Dept Requested Budgets	Adopted 2014 Budget	Increase/ (Decrease) in \$ Between 2013 & Adopted 2014 Budgets	% of Increase/ (Decrease) between 2013 & 2014 Adopted Budgets
205										
206	U.W. Extension Department									
207	Personnel Expense	60,044.89	60,604.00	61,331.00	61,461.00	130.00	0.21%	62,322.00	991.00	1.62%
208	Operating Expense	177,108.86	168,472.00	168,472.00	173,940.00	5,468.00	3.25%	173,940.00	5,468.00	3.25%
209	Capital Expense	-	-	-	-	-	-	-	-	0.00%
210	U.W. Extension Total Expenses	237,153.75	229,076.00	229,803.00	235,401.00	5,598.00	2.44%	236,262.00	6,459.00	2.81%
211	U.W. Extension Revenue	21,180.62	8,500.00	8,500.00	10,700.00	2,200.00	25.88%	10,700.00	2,200.00	25.88%
212	Tax Levy	220,576.00	221,303.00	221,303.00	224,701.00	3,398.00	1.54%	225,562.00	4,259.00	1.92%
213										
214	Land Conservation Department									
215	Personnel Expense	179,070.45	191,690.00	210,017.00	193,312.00	(16,705.00)	-7.95%	194,876.00	(15,141.00)	-7.21%
216	Operating Expense	105,733.54	123,084.13	119,780.00	150,180.00	30,400.00	25.38%	150,180.00	30,400.00	25.38%
217	Capital Expense	-	2,789.00	2,789.00	2,789.00	-	-	2,789.00	-	0.00%
218	Land Conservation Total Expenses	284,803.99	317,563.13	332,586.00	346,281.00	13,695.00	4.12%	347,845.00	15,259.00	4.59%
219	Land Conservation Revenue	173,433.06	249,395.25	187,630.00	226,530.00	38,900.00	20.73%	226,530.00	38,900.00	20.73%
220	Tax Levy	144,956.00	144,956.00	144,956.00	119,751.00	(25,205.00)	-17.39%	121,315.00	(23,641.00)	-16.31%
221										
222	Total Fund 100 Tax Levy	4,264,270.00	4,363,874.00	4,363,874.00	5,057,497.00	693,623.00	15.89%	4,467,430.00	550,220.00	12.61%
223										
224	Social Services Department									
225	Personnel Expense	1,383,782.16	1,341,865.00	1,434,114.00	1,551,532.00	117,418.00	8.19%	1,508,632.00	74,518.00	5.20%
226	Operating Expense	661,517.66	681,795.00	1,462,951.00	1,451,976.00	(10,975.00)	-0.75%	1,393,691.00	(69,260.00)	-4.73%
227	Capital Expense	(1,262.47)	-	-	-	-	-	-	-	0.00%
228	Social Services Total Expenses	2,044,037.35	2,023,660.00	2,897,065.00	3,003,508.00	106,443.00	3.67%	2,902,323.00	5,258.00	0.18%
229	Social Services Revenue	1,158,194.46	1,075,557.00	1,188,844.00	1,296,830.00	107,986.00	9.08%	1,280,016.00	91,172.00	7.67%
230	Tax Levy	1,729,105.00	1,708,221.00	1,708,221.00	1,706,678.00	(1,543.00)	-0.09%	1,622,307.00	(85,914.00)	-5.03%
231										
232	Child Support Department									
233	Personnel Expense	114,776.32	117,451.00	117,439.00	119,118.00	1,679.00	1.43%	120,841.00	3,402.00	2.90%
234	Operating Expense	15,931.94	18,230.00	18,846.00	18,907.00	61.00	0.32%	18,907.00	61.00	0.32%
235	Capital Expense	-	-	-	-	-	-	-	-	0.00%
236	Child Support Total Expenses	130,708.26	135,681.00	136,285.00	138,025.00	1,740.00	1.28%	139,748.00	3,463.00	2.54%
237	Child Support Revenue	145,022.39	135,681.00	134,811.00	138,025.00	3,214.00	2.38%	138,025.00	3,214.00	2.38%
238	Tax Levy	(4,908.00)	1,474.00	1,474.00	-	(1,474.00)	-100.00%	1,723.00	249.00	16.89%
239										
240	Aging and Disability Resource Center									
241	Personnel Expense	413,444.73	450,696.05	493,085.00	507,268.00	14,183.00	2.88%	512,568.00	19,483.00	3.95%
242	Operating Expense	214,550.11	233,052.17	194,992.00	151,729.00	(43,263.00)	-22.19%	151,729.00	(43,263.00)	-22.19%
243	Capital Expense	3,769.82	859.00	-	-	-	-	-	-	0.00%
244	Aging & Dis. Resource Center Total Exp.	631,764.66	684,607.22	688,077.00	658,997.00	(29,080.00)	-4.23%	664,297.00	(23,780.00)	-3.46%
245	Aging and Disability Resource Center Revenue	569,166.08	575,756.37	472,451.00	441,212.00	(31,239.00)	-6.61%	441,212.00	(31,239.00)	-6.61%
246	Tax Levy	194,798.00	215,626.00	215,626.00	217,785.00	2,159.00	1.00%	223,085.00	7,459.00	3.46%
247										
248	Unified Community Services Expense	193,625.00	193,625.00	193,625.00	193,625.00	-	-	193,625.00	-	-
249	Unified Community Services Revenue	-	-	-	-	-	-	-	-	0.00%
250	Tax Levy	193,625.00	193,625.00	193,625.00	193,625.00	-	0.00%	193,625.00	-	0.00%
251										
252	Sales Tax Fund Expenditures	1,400,000.00	1,400,000.00	1,400,000.00	1,400,000.00	-	0.00%	1,452,000.00	52,000.00	3.71%
253	Sales Tax Fund Revenue	1,472,882.14	1,400,000.00	1,400,000.00	1,400,000.00	-	0.00%	1,452,000.00	52,000.00	3.71%
254	Tax Levy	-	-	-	-	-	0.00%	-	-	0.00%
255										

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1	Iowa County									Revised 11/6/13 RRH
2	Adopted 2014 Budget - Summary by Department									
3	Adopted at the November 12, 2013 County Board Meeting									
4	Department Name	Actual 2012	Projected Actual for 12/31/13	Adopted Budget 2013	Department Requested 2014 Budget	Increase/ (Decrease) in \$ Between 2013 & 2014-Dept Requested Budgets	% of Increase/ (Decrease) between 2013 & 2014-Dept Requested Budgets	Adopted 2014 Budget	Increase/ (Decrease) in \$ Between 2013 & Adopted 2014 Budgets	% of Increase/ (Decrease) between 2013 & 2014 Adopted Budgets
256	Tri County Airport Total Exp -Operating	15,665.00	15,665.00	15,665.00	21,336.00	5,671.00	36.20%	21,336.00	5,671.00	36.20%
257	Tri County Airport Revenue	-	-	-	-	-	-	-	-	0.00%
258	Tax Levy	15,665.00	15,665.00	15,665.00	21,336.00	5,671.00	36.20%	21,336.00	5,671.00	36.20%
259										
260	Iowa County Airport									
261	Personnel Expense	62,372.79	62,216.00	62,216.00	65,166.00	2,950.00	4.74%	66,027.00	3,811.00	6.13%
262	Operating Expense	115,625.01	106,287.00	114,145.00	111,403.00	(2,742.00)	-2.40%	111,403.00	(2,742.00)	-2.40%
263	Capital Expense	14,770.63	-	-	-	-	-	-	-	0.00%
264	Iowa County Airport Total Expenses	192,768.43	168,503.00	176,361.00	176,569.00	208.00	0.12%	177,430.00	1,069.00	0.61%
265	Iowa County Airport Revenue	123,631.59	103,907.00	111,765.00	110,907.00	(858.00)	-0.77%	110,907.00	(858.00)	-0.77%
266	Tax Levy	63,806.00	64,596.00	64,596.00	65,662.00	1,066.00	1.65%	66,523.00	1,927.00	2.98%
267										
268	Wisconsin River Rail Transit									
269	Personnel Expense	-	-	-	-	-	-	-	-	0.00%
270	Operating Expense	1,000.00	-	-	-	-	-	-	-	0.00%
271	Capital Expense	25,520.00	28,000.00	28,000.00	28,000.00	-	0.00%	28,000.00	-	0.00%
272	Wisconsin River Rail Transit - Total Expenditures	26,520.00	28,000.00	28,000.00	28,000.00	-	0.00%	28,000.00	-	0.00%
273	Wisconsin River Rail Transit - Revenue	-	-	-	-	-	-	-	-	0.00%
274	Tax Levy	26,520.00	28,000.00	28,000.00	28,000.00	-	0.00%	28,000.00	-	0.00%
275										
276	Capital Projects Fund									
277	Personnel Expense	-	-	-	-	-	-	-	-	0.00%
278	Operating Expense	-	-	-	-	-	-	-	-	0.00%
279	Capital Exp - General	1,000,607.04	-	-	-	-	-	-	-	0.00%
280	Capital Exp - Sheriff's Dept Software	124,774.01	124,774.01	124,775.00	-	(124,775.00)	-100.00%	-	(124,775.00)	-100.00%
281	Capital Exp - Sheriff's Dept/Law Enforcment	182,234.95	122,000.00	122,000.00	263,500.00	141,500.00	115.98%	170,000.00	48,000.00	39.34%
282	Capital Expense - Iowa County Airport	23,457.00	-	9,000.00	20,000.00	11,000.00	122.22%	20,000.00	11,000.00	122.22%
283	Capital Projects Fund Total Expenditures	1,331,073.00	246,774.01	255,775.00	283,500.00	27,725.00	10.84%	190,000.00	(65,775.00)	-25.72%
284	Debt Payments - Additional	-	-	-	-	-	-	-	-	-
285	Capital Projects Fund Revenue	1,685,350.82	58,225.00	-	-	-	-	-	-	-
286	Tax Levy	346,775.00	255,775.00	255,775.00	283,500.00	27,725.00	10.84%	190,000.00	(65,775.00)	-25.72%
287										
288	Bloomfield Health Care & Rehab									
289	Personnel Expense	4,007,037.51	4,001,976.08	4,400,990.00	4,382,987.00	(18,003.00)	-0.41%	4,430,792.00	29,802.00	0.68%
290	Operating Expense	1,707,483.57	1,418,968.87	1,353,821.00	1,306,913.00	(46,908.00)	-3.46%	1,306,913.00	(46,908.00)	-3.46%
291	Capital Expense	36,803.75	100,000.00	195,970.00	200,300.00	4,330.00	2.21%	200,300.00	4,330.00	2.21%
292	Bloomfield Health Care and Rehab Total Exp	5,751,324.83	5,520,944.95	5,950,781.00	5,890,200.00	(60,581.00)	-1.02%	5,938,005.00	(12,776.00)	-0.21%
293	Surplus Applied from Bloomfield Reserves	-	-	195,970.00	217,300.00	21,330.00	-	217,300.00	21,330.00	10.88%
294	Bloomfield Health Care and Rehab Revenue	5,717,809.13	5,296,397.95	5,733,034.00	5,672,900.00	(60,134.00)	-1.05%	5,672,900.00	(60,134.00)	-1.05%
295	Tax Levy	(60,710.00)	21,777.00	21,777.00	-	(21,777.00)	-100.00%	47,805.00	26,028.00	119.52%
296										
297	Highway Department									
298	Personnel Expense	-	2,810,614.00	2,810,614.00	2,923,148.00	-	-	2,959,175.00	148,561.00	5.29%
299	Operating Expense	-	3,041,436.00	3,041,436.00	2,609,802.00	-	-	2,741,378.00	(300,058.00)	-9.87%
300	Capital Expense	-	377,050.00	377,050.00	553,000.00	-	-	230,500.00	(146,550.00)	-38.87%
301	Highway Department Total Expenses	6,926,423.41	6,229,100.00	6,229,100.00	6,085,950.00	(143,150.00)	-2.3%	5,931,053.00	(298,047.00)	-4.8%
302	Highway Department Revenue	6,515,707.59	3,779,445.00	3,779,445.00	3,425,026.00	(354,419.00)	-9.4%	3,425,026.00	(354,419.00)	-9.4%
303	Tax Levy	2,445,379.00	2,449,655.00	2,449,655.00	2,660,924.00	211,269.00	8.62%	2,506,027.00	56,372.00	2.30%
304										

	C	E	G	I	J	K	L	M	N	O
1	Iowa County									Revised 11/6/13 RRH
2	Adopted 2014 Budget - Summary by Department									
3	Adopted at the November 12, 2013 County Board Meeting									
4	Department Name	Actual 2012	Projected Actual for 12/31/13	Adopted Budget 2013	Department Requested 2014 Budget	Increase/ (Decrease) in \$ Between 2013 & 2014-Dept Requested Budgets	% of Increase/ (Decrease) between 2013 & 2014-Dept Requested Budgets	Adopted 2014 Budget	Increase/ (Decrease) in \$ Between 2013 & Adopted 2014 Budgets	% of Increase/ (Decrease) between 2013 & 2014 Adopted Budgets
305	Total Operating Tax Levy Proposed by Departments			9,318,288.00	10,235,007.00	916,719.00	9.84%	9,367,861.00	49,573.00	0.53%
306	Allowable Operating Tax Levy Allowable			9,318,288.00	9,367,861.00	49,573.00	0.53%	9,367,861.00	49,573.00	0.53%
307	Difference between Proposed & Allowed Operating Tax Levy			-	867,146.00			-	-	0.00%
308	Operating Tax Levy Rate			0.005186868	0.005720792	0.000533924	10.29%	0.005236106	0.000049238	0.95%
309										
310	Debt Payments (principal & interest)									
311	Health & Human Services Bldg Debt Pmts	805,190.52	711,337.00	711,337.00	714,428.00	3,091.00	0.43%	714,428.00	3,091.00	0.43%
312										
313	Total Amount of Tax Levy for Debt Payments	805,190.52	711,337.00	711,337.00	714,428.00	3,091.00	0.43%	714,428.00	3,091.00	0.43%
314	Maximum Amount of Tax Levy Limit for Debt			711,337.00	714,428.00			714,428.00		
315	Debt Tax Levy Mill Rate			0.000395954	0.000399325	0.000003371		0.000399325	0.000003371	
316	Total Debt & Operating Levy Mill Rates			0.005582822	0.006120117	0.000537295		0.005635431	0.000052609	
317	Prior Year Total Operating & Debt Mill Rate			0.005524635	0.005582822			0.005582822		
318	Difference: Total Increase (Decrease) in Mill Rate from Prior year to Current Year			0.000058187	0.000537295			0.000052609		
319	% of Increase (Decrease) in the Mill Rate from Prior Year to Current Year			1.05%	9.62%			0.94%		
320										
321	Tax Levy Amount Summary									
322	Operating Levy			9,318,288.00	10,235,007.00	916,719.00		9,367,861.00	49,573.00	0.53%
323	Debt Levy Amount			711,337.00	714,428.00	3,091.00		714,428.00	3,091.00	0.43%
324	Total Tax Levy			10,029,625.00	10,949,435.00	919,810.00	9.17%	10,082,289.00	52,664.00	0.53%
325										
326	Library Aids	282,974.34	287,224.13	287,224.13	282,673.87	(4,550.26)	-1.58%	282,673.87	(4,550.26)	-1.58%
327	50-50 Bridge Aids	88,692.19	65,034.96	65,034.96	3,370.00	(61,664.96)	-94.82%	3,370.00	(61,664.96)	-94.82%
328										
329	Summary:									
330	Total Personnel Expenses	11,079,904.89	12,868,531.39	14,668,735.00	15,218,069.00	549,334		14,936,423.00	267,688	
331	Total Operating Expenses	5,769,852.07	8,367,402.24	9,852,137.00	9,968,883.00	116,746		10,172,085.00	319,948	
332	Total Capital Expenses	9,248,991.94	5,492,220.33	775,900.00	1,101,789.00	325,889		685,789.00	(90,111)	
333	Total Operating Expenses	26,098,748.90	26,728,153.96	25,296,772.00	26,288,741.00	991,969		25,794,297.00	497,525	
334	Total Revenue including Fund Balance Applied	13,580,317.29	12,149,671.83	16,411,029.00	16,358,762.00	(52,267)		16,426,436.00	15,407	
335	Operating Tax Levy	12,518,431.61	14,578,482.13	8,885,743.00	9,929,979.00	1,044,236		9,367,861.00	482,118	
336	Debt Tax Levy			711,337.00	714,428.00	3,091.00		714,428.00	3,091.00	
337	Total Tax Levy	12,518,431.61	14,578,482.13	9,597,080.00	10,644,407.00	1,047,327.00		10,082,289.00	485,209.00	

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	C	D	F	I	J	K	L	M
1	Iowa County						prepared 11/6/13 rrh	
2	2014 Adopted Budget - Summary of Expenditures & Revenues in Total							
3	Adopted at the November 12, 2013 County Board Meeting							
4								
5								
6	Department Name	Actual 12/31/12	Projected Actual for 12/31/13	Adopted 2012 Budget	Adopted 2013 Budget	Adopted 2014 Budget	Increase/ (Decrease) in \$ Between 2014 Adopted & 2013 Adopted Budgets	% of Increase/ (Decrease) between 2013 & 2014 Budgets
7	Expenditures							
8	General Fund Expenditures							
9	County Board	138,551.10	67,965.00	73,380.00	73,380.00	70,880.00	(2,500.00)	-3.4%
10	Contingency Fund	-	-	180,610.00	180,610.00	185,320.00	4,710.00	2.6%
11	Resource Conservtn & Developmnt Council-moved to P & D	13,213.70	5,550.00	5,550.00	5,550.00	-	(5,550.00)	-100.0%
12	Fire Suppression	-	-	-	-	-	-	
13	Economic Development Contribution - moved to P & D	40,500.00	65,450.00	36,450.00	36,450.00	-	(36,450.00)	-100.0%
14	S. W. Regional Planning - moved to P & D	25,643.99	26,079.00	26,079.00	26,079.00	-	(26,079.00)	-100.0%
15	Clerk of Court Expense	437,067.03	417,343.26	460,681.00	460,681.00	457,568.00	(3,113.00)	-0.7%
16	Personnel Dept.	121,845.14	120,146.00	130,147.00	130,147.00	121,600.00	(8,547.00)	-6.6%
17	OWI Intensive Supervsn Prog Exp	90,965.59	93,270.00	75,339.00	75,339.00	74,368.00	(971.00)	-1.3%
18	Coroner	40,712.66	35,850.00	35,850.00	35,850.00	35,850.00	-	0.0%
19	Finance	128,204.18	170,889.00	189,580.00	189,580.00	180,017.00	(9,563.00)	-5.0%
20	Administration	117,874.02	133,019.00	139,939.00	139,939.00	131,065.00	(8,874.00)	-6.3%
21	Information Technology	423,505.82	479,928.33	443,526.00	443,526.00	570,341.00	126,815.00	28.6%
22	County Treasurer	204,432.05	210,787.41	210,730.00	210,730.00	237,545.00	26,815.00	12.7%
23	County Clerk	176,544.03	135,782.00	139,915.00	139,915.00	186,301.00	46,386.00	33.2%
24	District Attorney & Corp. Counsel	250,709.74	255,828.00	262,520.00	262,520.00	275,764.00	13,244.00	5.0%
25	Register of Deeds	173,430.45	202,008.00	202,080.00	202,080.00	204,542.00	2,462.00	1.2%
26	GIS - Land Records	116,540.39	116,836.50	112,732.00	112,732.00	142,355.00	29,623.00	26.3%
27	Courthouse / Cty Owned Prop	259,883.09	360,750.00	360,750.00	360,750.00	348,850.00	(11,900.00)	-3.3%
28	County Farm	8,893.26	2,828.00	2,828.00	2,828.00	2,828.00	-	0.0%
29	Insurance-Liability, Property & Workers Comp	103,536.84	130,625.01	110,000.00	110,000.00	135,541.00	25,541.00	23.2%
30	Sheriff's Dept	3,425,022.66	2,181,464.45	3,239,969.00	3,239,969.00	3,359,682.00	119,713.00	3.7%
31	Health Dept.	297,721.27	308,566.57	302,693.00	302,693.00	322,314.00	19,621.00	6.5%
32	Veterans Service	102,377.02	104,215.00	111,010.00	111,010.00	112,258.00	1,248.00	1.1%
33	Fair Expense	26,932.00	26,932.00	26,932.00	26,932.00	26,932.00	-	0.0%
34	Historical Society Expense	5,467.00	4,921.00	4,921.00	4,921.00	5,000.00	79.00	1.6%
35	Snowmobile/ATV	26,644.01	27,123.00	27,275.00	27,275.00	27,850.00	575.00	2.1%
36	EAP Grant - CDBG Monies Expenses	25,014.31	3,100.00					
37	Planning & Development	155,876.44	166,071.00	173,441.00	173,441.00	239,325.00	65,884.00	38.0%
38	Emergency Management	327,646.61	116,782.00	111,267.00	111,267.00	118,277.00	7,010.00	6.3%
39	U.W. Extension	237,153.75	229,076.00	229,803.00	229,803.00	236,262.00	6,459.00	2.8%
40	Land Conservation	284,803.99	317,563.13	332,586.00	332,586.00	347,845.00	15,259.00	4.6%
41								
42	Total General Fund Expenditures	7,786,712.14	6,516,748.66	7,758,583.00	7,758,583.00	8,156,480.00	397,897.00	5.13%
43								
44								
45								

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	C	D	F	I	J	K	L	M
1	Iowa County						prepared 11/6/13 rrh	
2	2014 Adopted Budget - Summary of Expenditures & Revenues in Total							
3	Adopted at the November 12, 2013 County Board Meeting							
4								
5								
6	Department Name	Actual 12/31/12	Projected Actual for 12/31/13	Adopted 2012 Budget	Adopted 2013 Budget	Adopted 2014 Budget	Increase/ (Decrease) in \$ Between 2014 Adopted & 2013 Adopted Budgets	% of Increase/ (Decrease) between 2013 & 2014 Budgets
46								
47								
48	Debt Service Fund Expenditures							
49	Health & Human Services Bldg Debt Pmts	805,190.52	711,337.00	711,337.00	711,337.00	714,428.00	3,091.00	0.4%
50								
51	Total Debt Service Fund Expenditures	805,190.52	711,337.00	711,337.00	711,337.00	714,428.00	3,091.00	0.4%
52								
53	Special Revenue Funds Expenditures							
54	Social Services	2,044,037.35	2,023,660.00	2,897,065.00	2,897,065.00	2,902,323.00	5,258.00	0.2%
55	Child Support	130,708.26	135,681.00	136,285.00	136,285.00	139,748.00	3,463.00	2.5%
56	Aging and Disability Resrce Center Exp	631,764.66	684,607.22	688,077.00	688,077.00	664,297.00	(23,780.00)	-3.5%
57	Unified Board	193,625.00	193,625.00	193,625.00	193,625.00	193,625.00	-	0.0%
58	Sales Tax Fund	1,400,000.00	1,400,000.00	1,400,000.00	1,400,000.00	1,452,000.00	52,000.00	3.7%
59	Tri County Airport	15,665.00	15,665.00	15,665.00	15,665.00	21,336.00	5,671.00	36.2%
60	Iowa County Airport	192,768.43	168,503.00	176,361.00	176,361.00	177,430.00	1,069.00	0.6%
61	Wi River Rail Transit - Expenditures	26,520.00	28,000.00	28,000.00	28,000.00	28,000.00	-	0.0%
62	Total Special Revenue Fund Expenditures	4,635,088.70	4,649,741.22	5,535,078.00	5,535,078.00	5,578,759.00	43,681.00	0.8%
63								
64	Capital Projects Fund Expenditures							
65	Capital Projects Exp & Add'l Loan Payments	1,331,073.00	246,774.01	255,775.00	255,775.00	190,000.00	(65,775.00)	-25.7%
66	Total Capital Projects Fund Expenditures	1,331,073.00	246,774.01	255,775.00	255,775.00	190,000.00	(65,775.00)	-25.7%
67								
68	Enterprise Fund Expenditures							
69	Bloomfield Health Care & Rehab.	5,751,324.83	5,520,944.95	5,950,781.00	5,950,781.00	5,938,005.00	(12,776.00)	-0.2%
70	Highway Department	6,926,423.41	6,229,100.00	6,229,100.00	6,229,100.00	5,931,053.00	(298,047.00)	-4.8%
71	Total Enterprise Fund Expenditures	12,677,748.24	11,750,044.95	12,179,881.00	12,179,881.00	11,869,058.00	(310,823.00)	-2.6%
72								
73	Total Expenditures for all Funds	27,235,812.60	23,874,645.84	26,440,654.00	26,440,654.00	26,508,725.00	68,071.00	0.3%
74	Revenues							
75	General Fund Revenue							
76	County Board Revenue	-	-	-	-	-	-	
77	Clerk of Court	316,592.69	299,621.00	328,571.00	328,571.00	299,621.00	(28,950.00)	-8.8%
78	Personnel Department	23.31	-	-	-	-	-	
79	OWI Intensive Supervision Program Revenue	51,230.29	49,339.00	49,339.00	49,339.00	30,000.00	(19,339.00)	-39.2%
80	Coroner	6,820.00	3,600.00	3,600.00	3,600.00	3,600.00	-	0.0%
81	Finance Department	340.41	200.00	200.00	200.00	200.00	-	0.0%
82	County Administrator Revenue	-	-	-	-	-	-	

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	C	D	F	I	J	K	L	M
1	Iowa County						prepared 11/6/13 rrh	
2	2014 Adopted Budget - Summary of Expenditures & Revenues in Total							
3	Adopted at the November 12, 2013 County Board Meeting							
4								
5								
6	Department Name	Actual 12/31/12	Projected Actual for 12/31/13	Adopted 2012 Budget	Adopted 2013 Budget	Adopted 2014 Budget	Increase/ (Decrease) in \$ Between 2014 Adopted & 2013 Adopted Budgets	% of Increase/ (Decrease) between 2013 & 2014 Budgets
83	Information Technology	5.00	-	-	-	-	-	-
84	County Treasurer	883,862.17	462,543.74	406,400.00	406,400.00	401,250.00	(5,150.00)	-1.3%
85	State Shared Revenue	148,607.73	147,944.00	147,944.00	147,944.00	303,206.00	155,262.00	104.9%
86	Exempt Computer Aids	61,115.00	15,049.00	14,400.00	14,400.00	30,470.00	16,070.00	111.6%
87	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	52,000.00	3.7%
88	Surplus Applied to Budget	-	-	-	-	-	-	0.0%
89	County Clerk	25,916.13	15,540.56	10,675.00	10,675.00	19,525.00	8,850.00	82.9%
90	District Attorney & Corp. Counsel	28,414.23	28,000.00	26,800.00	26,800.00	27,800.00	1,000.00	3.7%
91	Register of Deeds	212,466.62	163,000.00	163,000.00	163,000.00	163,000.00	-	0.0%
92	GIS - Land Records	67,879.38	77,000.00	46,300.00	46,300.00	77,000.00	30,700.00	66.3%
93	Courthouse / Cty Owned Prop	3,425.79	9,050.00	9,850.00	9,850.00	8,850.00	(1,000.00)	-10.2%
94	County Farm	62,430.00	62,430.00	62,430.00	62,430.00	62,430.00	-	0.0%
95	Insurance-liab & workers comp	87,792.45	100,769.96	92,390.00	92,390.00	103,872.00	11,482.00	12.4%
96	Sheriff's Dept	157,128.11	149,200.00	152,220.00	152,220.00	170,500.00	18,280.00	12.0%
97	Health Dept.	109,472.35	89,626.00	91,021.00	91,021.00	89,148.00	(1,873.00)	-2.1%
98	Veterans Service	2,764.70	1,300.00	500.00	500.00	500.00	-	0.0%
99	Snowmobile/ATV	28,605.43	27,275.00	27,275.00	27,275.00	27,850.00	575.00	2.1%
100	EAP Grant - CDBG Monies Revenue	25,014.00	3,100.00	-	-	-	-	0.0%
101	Planning & Development	206,019.15	103,690.00	126,190.00	126,190.00	139,560.00	13,370.00	10.6%
102	Emergency Management	237,444.79	37,974.00	39,474.00	39,474.00	41,438.00	1,964.00	5.0%
103	U.W. Extension	21,180.62	8,500.00	8,500.00	8,500.00	10,700.00	2,200.00	25.9%
104	Land Conservation	173,433.06	249,395.25	187,630.00	187,630.00	226,530.00	38,900.00	20.7%
105								
106	Total General Fund Revenue	4,317,983.41	3,504,147.51	3,394,709.00	3,394,709.00	3,689,050.00	294,341.00	8.7%
107								
108	Special Revenue Funds Revenue							
109	Social Services	1,158,194.46	1,075,557.00	1,188,844.00	1,188,844.00	1,280,016.00	91,172.00	7.7%
110	Child Support	145,022.39	135,681.00	134,811.00	134,811.00	138,025.00	3,214.00	2.4%
111	Aging and Disability Resrce Center Rev	569,166.08	575,756.37	472,451.00	472,451.00	441,212.00	(31,239.00)	-6.6%
112	Sales Tax Fund	1,472,882.14	1,400,000.00	1,400,000.00	1,400,000.00	1,452,000.00	52,000.00	3.7%
113	Tri County Airport	-	-	-	-	-	-	-
114	Iowa County Airport	123,631.59	103,907.00	111,765.00	111,765.00	110,907.00	(858.00)	-0.8%
115	Total Special Revenue Fund Revenue	3,468,896.66	3,290,901.37	3,307,871.00	3,307,871.00	3,422,160.00	114,289.00	3.5%
116								
117	Capital Projects Fund							
118	Capital Projects Fund Revenue	1,685,350.82	58,225.00	-	-	-	-	-
119	Total Capital Projects Fund	1,685,350.82	58,225.00	-	-	-	-	0.0%
120								
121								
122								
123								

23

	C	D	F	I	J	K	L	M
1	Iowa County						prepared 11/6/13 rrh	
2	2014 Adopted Budget - Summary of Expenditures & Revenues in Total							
3	Adopted at the November 12, 2013 County Board Meeting							
4								
5								
6	<u>Department Name</u>	<u>Actual 12/31/12</u>	<u>Projected Actual for 12/31/13</u>	<u>Adopted 2012 Budget</u>	<u>Adopted 2013 Budget</u>	<u>Adopted 2014 Budget</u>	<u>Increase/ (Decrease) in \$ Between 2014 Adopted & 2013 Adopted Budgets</u>	<u>% of Increase/ (Decrease) between 2013 & 2014 Budgets</u>
124								
125								
126	Enterprise Fund Revenue							
127	Bloomfield Health Care and Rehab.	5,717,809.13	5,296,397.95	5,733,034.00	5,929,004.00	5,890,200.00	(38,804.00)	-0.7%
128	Highway Department	6,515,707.59	3,779,445.00	3,779,445.00	3,779,445.00	3,425,026.00	(354,419.00)	-9.4%
129	Total Enterprise Fund Revenue	12,233,516.72	9,075,842.95	9,512,479.00	9,708,449.00	9,315,226.00	(393,223.00)	-4.1%
130								
131	Total Revenues for All Funds	21,705,747.61	15,929,116.83	16,215,059.00	16,411,029.00	16,426,436.00	15,407.00	0.1%
132								
133	Total Operating & Debt Tax Levy All Funds	9,952,101.00	9,919,517.00	10,225,595.00	10,029,625.00	10,082,289.00		
134								
135	Total COUNTY Operating & Debt Mill Rate			0.005695104	0.005582822	0.005635431		
136	Prior Year Total Operating & Debt Mill Rate			0.005370149	0.005695104	0.005582822		
137	Difference: Total Increase (Decrease) in Mill Rate from Prior Year to Current Year			0.000324955	(0.000112282)	0.000052610		
138	% of increase (decrease) in the mill rate from Prior Year to Current Year			6.05%	-1.97%	0.94%		
139	Operating and Debt Tax Levy for All Funds			10,225,595.00	10,029,625.00	10,082,289.00		
140	NOTE: Revenues do not include Tax Levy							
141	Total Operating Expenditures			25,729,317.00	25,729,317.00	25,794,297.00	64,980.00	0.3%
142	Total Debt Expenditures			711,337.00	711,337.00	714,428.00	3,091.00	0.4%
143	Total Operating & Debt Expenditures			26,440,654.00	26,440,654.00	26,508,725.00	68,071.00	0.3%
144								
145	Total Operating Revenue			16,215,059.00	16,411,029.00	16,426,436.00	15,407.00	0.1%
146	Total Debt Revenue							
147	Total Operating & Debt Revenue			16,215,059.00	16,411,029.00	16,426,436.00	15,407.00	0.1%
148	Total Operating & Debt Tax Levy			10,225,595.00	10,029,625.00	10,082,289.00	52,664.00	0.53%

24

	A	B	C
1	Iowa County		
2	Request for Carryovers		
3	Adopted at the November 12, 2013 County Board Meeting		
4			
5	Department	Carryover Account/Description	Estimated Amount - Noted if Available
6	Contingency Fund	To Cover Future Contingencies	\$ 375,000.00
7	Personnel Dept / Corporation Counsel	Remaining budget from the Labor Attorney expense account to cover items not finished by year end	\$ 10,000.00
8	Information Technology	Acct #100.15.51450.00000.815	
9		Future IT Projects that have a large one time cost or	
10		include cost that were not expected	
11	County Clerk	Election Grant - must be used for specific election related items	\$ 2,800.00
12	Register of Deeds	Acct #100.30.51710.00000.265 & a/c 100.30.51710.00000.242	\$ 10,000.00
13		(For Laminating early 1800 Books)	
14	Reg of Deeds - Redaction Fees	Acct # 100.30.46105.00000.000 Redaction Fees - restricted use - for Redaction Project - on going	\$ 60,000.00
15			
16	GIS / Land Records	100.31.46110.00000.000 - WLIP Retained Fees	
17		100.31.46111.00000.000 - WLIP Retained Fees - Public Access	
18		100.31.43510.00000.000 - WLIP Grant	
19		100.31.43515.00000.000 - WLIP Grant	
20	Sheriff's Department	Out of County Holding of Prisoners	
21		DARE Funds	
22		Jail Mental Health	
23		Jail Assessment	
24	Health Department	100.50.43564.00000.000 - PH P & R	
25		Training for staff and LTE staff.	
26		Any Grant Revenue received and not spent by year end - on going grant related projects	
27	Veteran's Service Office	100.64.57400.00000.390 - WDVA CVSO Grant	
28		100.64.54710.00000.781 - Veterans Relief	
29		100.64.54700.00000.391 - Donations	
30	Planning & Development	Rezoning Conversion Fees - fees collected that were scheduled to be paid to the State in 2012 & State eliminated the fees with the current State budget	\$ 9,700.49
31		DATCP determined the County would retain the fees and the fees can only be expended on the farmland preservation program	
32			
33			
34	Emergency Management	Unexpended monies from all non payroll/benefit related budget acct	
35		Communications and EOC Enhancement or truck	
36		maintenance or replacement	
37	UW Extension	100.82.46570.00000.000 - Corporate Grants from Kraft Trust	
38		100.82.46751.00000.000 - School and Grant Funds	
39		100.82.46771.00000.000 - Bulletin Sales Soil and Forage Testing	
40		100.82.46772.00000.000 - Pesticide Training Manuals	
41		100.82.46773.00000.000 - Well Water Testing	
42		100.82.46774.00000.000 - Colors Program	
43		100.82.48600.00000.000 - Postage Payment	
44		100.82.43593.00000.000 - Clean Sweep	
45	Land Conservation Dept	100.84.56125.00000.810 - Tree Planter Rental Fees	\$ 11,500.00
46		100.84.43595.00000.000 - CRP & CREP Grant Revenue - to be used towards the purchase of a vehicle for the Land Conservation Dept staff	\$ 4,600.00
47	Dept of Social Services	210.60.48500.00000.000 - Donations	\$ 8,500.00
48		210.60.45110.00000.000 - Restitutions	\$ 1,500.00
49	ADRC	220.85.48110.82070.000 - Trust Fund	\$ 48,000.00
50		220.85.48110.81170.000 - 85.21 Trust Fund	\$ 25,000.00
51	Capital Improvement	Replace Windows & Doors	
52	"Historic Jail Bldg" at Courthouse	in "Historic Jail Building" Attached to Courthouse	\$ 31,000.00
53	Iowa County Airport	All funds for future capital improvements and or airport	
54		maintenance and supply issues that can not be foreseen at this time.	
55	Unified Related Services	Funds are carried forward for the County's responsibility	
56		of mental health related institutional care	\$ 105,483.00
57	Sales Tax Funds	Funds are carried forward to apply to the following years budget	
58		Funds collected in 2013 will be used for the 2014 budget amount	\$ 1,950,000.00
59	Bloomfield	610.54.46550.00000.000 - On going cash account - Operating	
60		610.54.54200.00000.805 - On Going - future Capital Projects	

Iowa County

2014 Position Changes - approved at the October 15, 2013 County Board Meeting

Adopted at the November 12, 2013 County Board Meeting

2014 Position Changes				
Department / Position	Proposed Change	2013 Budget	2014 Budget	Increase / (Decrease)
Treasurer - Deputy Treasurer	Increase hours to 35 per week and fill as full-time	\$23,517	\$46,625	\$23,108
Emergency Management - Department Assistant	Create 4 hour per week support position Adds hours to existing staff	\$0.00	\$3,606	\$3,606
Highway - Scale/Quarry Worker	Eliminate Position	\$68,619	\$0.00	(\$68,619.00)
Highway - Office LTE	This position was a contracted position in 2013 budget and continues as Limited Term Position in 2014	\$52,000	\$56,459	\$4,459.00
Personnel - Director	Eliminate Position	\$72,496.76	\$0.00	(\$72,496.76)
Employee Relations Assistant – Personnel Department	Assign this position 100% to Employee Relations Office Currently 2 days at Bloomfield	\$34,841	\$61,460	\$26,619.00
1.2 FTE Nurse Helper Positions – Bloomfield Healthcare and Rehabilitation Center	Eliminate 1.2 FTE Positions	\$40,000	\$0.00	(\$40,000.00)
Totals		\$291,474	\$168,150	(\$123,323.76)

92

Iowa County
2014 Budget Information Adopted at the 11-12-13 County Board Meeting
Recap of Adopted 2014 Contingency Budget

The Contingency line items can be found in the County Board (dept 2) of the budget detail:

Contingency Items (Wage & Fringe for 2014, Insurance deductible for property and liability insurance, Unanticipated expenses - included but not limited to weather related, Health and Human Services related, Election Expense, County Facilities Maintenance and Department shorfalls due to emergencies)	185,320.00
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Total Levy Amount for Contingency included in the Adopted 2014 Budget	185,320.00
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Estimated carryover amount from 2013 to 2014 for the Contingency Fund	\$	375,000.00
2014 Tax Levy Amount for Contingency		185,320.00
Estimated Contingency Balance for 1/1/2014	\$	560,320.00

	A	B	C	D	E
1	Iowa County				
2	2014 Adopted Budget Compared to 2013 Adopted Budget				
3	Adopted at the November 12, 2013 County Board Meeting				
4					
5	List of Outside Agencies Included in Iowa County Budget	2013 Adopted Budget	2014 Adopted Budget	Increase (Decrease)	% of Difference
6					
7	Southwestern Wisconsin Regional Planning Commission	26,079.00	26,478.00	399.00	1.5%
8	Dodgeville Chamber Of Commerce	2,025.00	1,200.00	(825.00)	-40.7%
9	Mineral Point Chamber of Commerce	2,025.00	1,200.00	(825.00)	-40.7%
10	Hidden Valley Dues - based on population	1,500.00	1,421.00	(79.00)	-5.3%
11	Iowa County Area Economic Development Council	36,450.00	-	(36,450.00)	-100.0%
12	Economic Initiatives - includes ICAEDC, and any other economic initiatives		46,179.00	46,179.00	
13	Iowa County Humane Society	25,000.00	25,000.00	-	0.0%
14	Community Connections Free Clinic	2,000.00	1,500.00	(500.00)	-25.0%
15	Iowa County Fair	26,932.00	26,932.00	-	0.0%
16	Historical Society	4,921.00	5,000.00	79.00	1.6%
17	Unified Services	193,625.00	193,625.00	-	0.0%
18	Tri County Airport (owned by Sauk, Richland, & Iowa Co)	15,665.00	21,336.00	5,671.00	36.2%
19	Wisconsin River Rail Transit	28,000.00	28,000.00	-	0.0%
20	Seniors United for Nutrition - paid through Social Services	10,640.00	20,640.00	10,000.00	
21					
22	Total	374,862.00	398,511.00	23,649.00	6.3%

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Iowa County												
2	Debt Payments Schedule												
3	Information for the 2013 & 2014 Budget Process												
4	updated 7/31/13 RRH										(Decrease)	Projected	Final
5		Balance	New Debt	2013	2013	2013	Balance	2014	2014	2014	in Total	Balance	Payment
6	Debt	1/1/2012	Principal	Principal	Interest	Total	12/31/2013	Principal	Interest	Total	Payments	12/31/2014	Due
7	H & HS Building Financing												
8	STFL - ARRA	529,073.68		87,916.01	23,808.32	111,724.33	441,157.67	90,183.05	19,852.10	110,035.15	(1,689.18)	350,974.62	3/15/2019
9	G.O. Bonds	4,420,000.00		500,000.00	110,325.00	610,325.00	3,920,000.00	510,000.00	103,325.00	613,325.00	3,000.00	3,410,000.00	8/1/2020
10	H & HS Building Totals	4,949,073.68	-	587,916.01	134,133.32	722,049.33	4,361,157.67	600,183.05	123,177.10	723,360.15	1,310.82	3,760,974.62	
11													
12	Total	4,949,073.68	-	587,916.01	134,133.32	722,049.33	4,361,157.67	600,183.05	123,177.10	723,360.15	1,310.82	3,760,974.62	
13													
14	Less ARRA funding - refund of Interest to the County				(10,713.74)	(10,713.74)			(8,933.45)	(8,933.45)			
15	Total Debt Payments			587,916.01	123,419.58	711,335.59		600,183.05	114,243.65	714,426.70			

62

1	A	B	C
		<u>Iowa County - Working Capital Calculations</u>	
	Calculation Step # in Working Capital Policy		<u>Adopted Budget 2014</u>
2		<u>2014 - Adopted Budget - Expenditures - by Department</u>	
3		<u>General Fund Expenditures</u>	
4		County Board	70,880.00
5		Contingency Fund	185,320.00
6		Resource Consvtn & Develpmnt Council	-
7		Economic Development Contribution	-
8		S. W. Regional Planning	-
9		Clerk of Court Expense	457,568.00
10		Personnel Dept. includes Labor Attorney	121,600.00
11		OWI Intensive Supervsn Prog Exp	74,368.00
12		Coroner	35,850.00
13		Finance	180,017.00
14		County Administrator	131,065.00
15		Information Systems	570,341.00
16		County Treasurer	237,545.00
17		County Clerk	186,301.00
18		District Attorney & Corp. Counsel	275,764.00
19		Register of Deeds	204,542.00
20		GIS - Land Records	142,355.00
21		Courthouse / Cty Owned Prop	348,850.00
22		County Farm	2,828.00
23		Insurance-liab & workers comp	135,541.00
24		Sheriff's Dept	3,359,682.00
25		Health Dept.	322,314.00
26		Veterans Service	112,258.00
27		Library Planning Comm Exp	
28		Fair Expense	26,932.00
29		Historical Society Expense	5,000.00
30		Snowmobile/ATV	27,850.00
31		Planning & Development	239,325.00
32		Emergency Gov't	118,277.00
33		U.W. Extension	236,262.00
34		Land Conservation	347,845.00
35		Total General Fund Expenditures	8,156,480.00
36		<u>Debt Service Fund Expenditures</u>	
37		H & HS Building Loan Payments	714,428.00
38		Total Debt Service Fund Expenditures	714,428.00
39			
40		<u>Special Revenue Funds Expenditures</u>	
41		Social Services	2,902,323.00
42		Child Support	139,748.00
43		Aging and Disability Resrce Center Exp	664,297.00
44		Unified Board	193,625.00
45		Sales Tax Fund	1,452,000.00
46		Tri County Airport	21,336.00
47		Iowa County Airport	177,430.00
48		Wi River Rail Transit - Expenditures	28,000.00
49		Total Special Revenue Fund Expenditures	5,578,759.00
50		<u>Capital Projects Fund Expenditures</u>	
51		Capital Projects Fund Expenditures	190,000.00
52		Total Capital Projects Fund Expenditures	190,000.00
53			
54			
55			
56			

	A	B	C
1		Iowa County - Working Capital Calculations	
2	Calculation Step # in Working Capital Policy	2014 - Adopted Budget - Expenditures - by Department	Adopted Budget 2014
57		Enterprise Fund Expenditures	
58		Bloomfield Health Care & Rehabilitation Center	5,938,005.00
59		Highway Department	5,931,053.00
60		Total Enterprise Fund Expenditures	11,869,058.00
61			
62	1	Total Expenditures for all Funds - 2014 Proposed Budget	26,508,725.00
63			
64	2 & 3	Minimum Working Capital Level - 20%	5,301,745.00
65	4-6 - see addendum A	Prior Year's Audited unreserved, undesignated Fund Balance	
66		General Fund	2,763,378.00
67		General Fund - carryovers	-
68		Sales Tax	1,934,501.00
69		Special Revenue Fund	913,409.00
70		Enterprise Fund - Bloomfield	1,596,440.00
71		Enterprise Fund - Highway	(1,185,697.00)
72		Capital Projects Fund	
73	7	Total	6,022,031.00
74	8	Subtract Minimum Working Capital Level - 20% from Prior Year's audited unreserved, undesignated fund balance. See step 9 in the policy	720,286.00
75			
76	10	Upper Limit of Working Capital Level - 25%	6,627,181.25
77	10. a.	Subtract Upper Limit of Working Capital Level - 25% from Prior Year's audited unreserved, undesignated fund balance. See step 9 in the policy	(605,150.25)
78			
79		Working Capital Level Percentage to total 2014 Proposed Budget	22.72%

	A	I	J	K	L	M	N	V	W	X	Y	Z
1	Iowa County						as of 11/13/13					
2	Comparisons of Equalized Valuations and Allocations of County Tax Levy by District											
3												
4						Increase				Adopted	Proposed	Increase (Decrease)
5		2010	2011	2012	2013	(Decrease)		2010	2011	2012	2013	Difference in
6		Valuation	Valuation	Valuation	Valuation	in Valuation	% of	Allocation of	Allocation of	Allocation of	Allocation of	Allocation of
7		For	For	For	For	From 2012	Increase	County Tax Levy				
8		2011 Budget	2012 Budget	2013 Budget	2014 Budget	To 2013	(Decrease)	2011 Budget	2012 Budget	2013 Budget	2014 Budget	From 2012 to 2013
9	Towns											for 2013 & 2014
10	Arena	148,951,300	145,702,600	149,369,800	147,836,200	(1,533,600)	-1.03%	810,690.85	804,953.69	833,904.99	833,120.77	(784.22)
11	Brigham	108,119,000	110,036,100	109,005,200	109,137,000	131,800	0.12%	588,454.64	607,909.29	608,556.62	615,034.08	6,477.46
12	Clyde	38,920,200	39,329,300	41,096,100	40,395,000	(701,100)	-1.71%	211,829.30	217,280.03	229,432.21	227,643.25	(1,788.96)
13	Dodgeville	198,381,900	199,516,800	196,984,100	193,917,300	(3,066,800)	-1.56%	1,079,724.66	1,102,257.50	1,099,727.15	1,092,807.65	(6,919.50)
14	Eden	32,705,700	31,864,600	32,415,000	32,423,500	8,500	0.03%	178,005.91	176,040.29	180,967.17	182,720.41	1,753.24
15	Highland	59,446,700	58,296,800	60,271,700	63,676,900	3,405,200	5.65%	323,548.00	322,068.54	336,486.17	358,846.81	22,360.64
16	Linden	51,015,000	51,375,600	51,720,000	51,927,900	207,900	0.40%	277,657.15	283,831.44	288,743.55	292,636.12	3,892.57
17	Mifflin	34,405,300	33,757,500	33,971,900	34,353,800	381,900	1.12%	187,256.25	186,497.87	189,659.07	193,598.49	3,939.42
18	Mineral Point	76,482,200	75,325,100	74,865,100	75,660,000	794,900	1.06%	416,266.39	416,143.69	417,958.52	426,376.74	8,418.22
19	Moscow	52,802,400	53,657,000	53,600,800	53,827,400	226,600	0.42%	287,385.36	296,435.34	299,243.72	303,340.62	4,096.90
20	Pulaski	34,423,200	32,922,600	33,276,000	33,381,800	105,800	0.32%	187,353.67	181,885.35	185,773.98	188,120.85	2,346.87
21	Ridgeway	61,517,000	60,433,200	58,529,200	60,486,400	1,957,200	3.34%	334,815.94	333,871.37	326,758.10	340,866.96	14,108.86
22	Waldwick	38,564,200	38,760,700	38,154,400	38,787,800	633,400	1.66%	209,891.72	214,138.72	213,009.22	218,585.99	5,576.77
23	Wyoming	98,523,700	96,997,400	98,924,100	97,415,900	(1,508,200)	-1.52%	536,230.72	535,875.23	552,275.63	548,980.63	(3,295.00)
24	Total Towns	1,034,257,800	1,027,975,300	1,032,183,400	1,033,226,900	1,043,500	0.10%	5,629,110.56	5,679,188.35	5,762,496.10	5,822,679.37	60,183.27
25												
26	Villages											
27	Arena	41,034,200	41,004,900	40,045,300	37,286,500	(2,758,800)	-6.89%	223,335.08	226,537.11	223,565.78	210,125.52	(13,440.26)
28	Avoca	13,459,800	13,358,300	14,222,300	13,144,300	(1,078,000)	-7.58%	73,257.08	73,799.73	79,400.57	74,073.80	(5,326.77)
29	Barneveld	82,031,100	81,316,600	78,318,400	80,154,400	1,836,000	2.34%	446,467.15	449,244.54	437,237.68	451,704.63	14,466.95
30	Blanchardville	8,844,700	8,314,300	8,225,200	8,459,000	233,800	2.84%	48,138.67	45,933.47	45,919.83	47,670.11	1,750.28
31	Cobb	25,091,800	24,572,100	24,103,000	24,344,100	241,100	1.00%	136,566.06	135,751.88	134,562.76	137,189.51	2,626.75
32	Highland	35,859,200	35,348,300	34,230,700	32,844,300	(1,386,400)	-4.05%	195,169.33	195,286.46	191,103.90	185,091.80	(6,012.10)
33	Hollandale	12,769,000	12,841,800	12,603,100	12,910,600	307,500	2.44%	69,497.29	70,946.26	70,360.86	72,756.80	2,395.94
34	Linden	18,639,100	18,325,600	17,323,600	17,539,700	216,100	1.25%	101,446.23	101,242.25	96,714.57	98,843.78	2,129.21
35	Livingston	443,700	565,800	599,300	550,800	(48,500)	-8.09%	2,414.91	3,125.84	3,345.79	3,104.00	(241.79)
36	Montfort	5,588,500	5,165,900	4,994,300	5,171,100	176,800	3.54%	30,416.29	28,539.71	27,882.29	29,141.38	1,259.09
37	Muscoda	1,268,800	1,358,500	1,359,700	1,336,000	(23,700)	-1.74%	6,905.64	7,505.22	7,590.96	7,528.94	(62.02)
38	Rewey	6,940,600	7,126,200	7,146,900	7,018,400	(128,500)	-1.80%	37,775.31	39,369.65	39,899.87	39,551.71	(348.16)
39	Ridgeway	34,858,900	33,010,400	31,886,400	31,376,000	(510,400)	-1.60%	189,725.04	182,370.41	178,016.09	176,817.30	(1,198.79)
40	Total Villages	286,829,400	282,308,700	275,058,200	272,135,200	(2,923,000)	-1.06%	1,561,114.08	1,559,652.53	1,535,600.95	1,533,599.28	(2,001.67)
41												
42	Cities											
43	Dodgeville	324,932,000	313,385,600	319,402,600	314,977,900	(4,424,700)	-1.39%	1,768,493.47	1,731,341.07	1,783,167.85	1,775,036.36	(8,131.49)
44	Mineral Point	182,518,000	171,836,700	169,871,100	168,749,100	(1,122,000)	-0.66%	993,382.89	949,335.05	948,360.10	950,973.99	2,613.89
45	Total Cities	507,450,000	485,222,300	489,273,700	483,727,000	(5,546,700)	-1.13%	2,761,876.36	2,680,676.12	2,731,527.95	2,726,010.35	(5,517.60)
46												
47	Total - County	1,828,537,200	1,795,506,300	1,796,515,300	1,789,089,100	(7,426,200)	-0.4134%	9,952,101.00	9,919,517.00	10,029,625.00	10,082,289.00	52,664.00
48	operating levy rate calc	10,177,040.12	9,993,200.94	9,998,816.70	9,957,484.90		Mill Rate	0.005442657	0.005524635	0.005582822	0.005635431	0.000052610
49	debt levy rate calculation	1,104,434.64	1,084,484.01	1,085,093.44	1,080,608.03		Increase/Decrease in mill rate	0.000454028	0.000536006	0.000058187	0.000052610	
50							% of Increase/Decrease	9.10%	10.74%	1.05%	0.94%	

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ADOPTED at the 11/12/13 County Board Meeting

NOTICE OF PUBLIC HEARING ON THE IOWA COUNTY BUDGET

NOTICE IS HEREBY GIVEN THAT pursuant to section 65.90 of the State of Wisconsin Statutes, a public hearing will be held on the 12th day of November, 2013 at 7:00 p.m. in the Community Room, Health and Human Services Center, Dodgeville, Iowa County, Wisconsin, a summary of which budget is set forth below.

NOTICE IS FURTHER HEREBY GIVEN that said Budget is available for public inspection at the Administration Offices located in the Courthouse Annex, Dodgeville, Wisconsin from 8:30 a.m. to 4:30 p.m. Monday through Friday.

<u>General Fund Expenditures</u>	<u>Actual</u>	<u>Projected</u>	<u>Adopted</u>	<u>2014</u>	<u>% of Change Between 2013 & 2014 Budgets</u>
	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2013 Budget</u>	<u>Proposed Budget</u>	
General Government	2,712,851	2,925,756	3,122,507	3,352,635	
Public Safety	3,752,684	3,406,374	3,331,236	3,452,959	
Health and Social Services	425,098	437,782	433,703	459,572	
Culture, Recreation and Education	281,488	260,929	261,656	268,194	
Conservation and Development	547,243	615,936	609,481	623,120	
Total General Fund Expenditures	7,719,364	7,646,777	7,758,583	8,156,480	5.13%
Revenues					
Taxes (other than property)	535,302	400,040	350,320	350,040	
Intergovernmental Revenues	855,715	693,056	624,538	832,655	
Intergovernmental Revenues-Computer Aid	61,115	15,049	14,400	30,470	
Licenses and Permits	207,969	106,090	128,190	142,360	
Fines, Forfeitures and Penalties	315,403	290,047	336,936	289,888	
Public Charges for Services	359,078	309,291	270,650	309,650	
Intergovernmental Charges	112,075	116,444	103,045	123,707	
Miscellaneous Revenue	410,212	171,031	166,630	158,280	
Other Financing Sources:					
Transfer from County Sales & Use Tax Surplus Applied to Budget	1,400,000	1,400,000	1,400,000	1,452,000	
Total General Fund Revenues	4,256,869	3,501,048	3,394,709	3,689,050	8.67%
Property Tax Levy	4,264,270	4,363,874	4,363,874	4,467,430	2.37%
Special Revenue Funds					
Expenditures	4,635,088	4,649,741	5,535,078	5,578,759	0.79%
Revenues	3,468,896	3,290,901	3,307,871	3,422,160	3.46%
Property Tax Levy	2,218,611	2,227,207	2,227,207	2,156,599	-3.17%
Capital Project Fund					
Expenditures	1,431,072	246,774	255,775	190,000	-25.72%
Revenues	399,712	58,225			
Property Tax Levy	346,775	255,775	255,775	190,000	-25.72%
Debt Service Fund					
Expenditures	705,192	711,337	711,337	714,428	0.43%
Property Tax Levy	705,192	711,337	711,337	714,428	0.43%
Enterprise Fund - Bloomfield Health Care and Rehabilitation Center					
Expenditures	5,751,325	5,520,945	5,950,781	5,938,005	-0.21%
Revenues	5,717,809	5,492,368	5,929,004	5,890,200	-0.65%
Property Tax Levy	(60,710)	21,777	21,777	47,805	119.52%
Enterprise Fund - Highway Department					
Expenditures	6,926,423	6,229,100	6,229,100	5,931,053	-4.78%
Revenues	6,515,708	3,779,445	3,779,445	3,425,026	-9.38%
Property Tax Levy	2,445,379	2,449,655	2,449,655	2,506,027	2.30%
Total Expenditures all Funds	27,168,464	25,004,674	26,440,654	26,508,725	0.26%
Total Revenues all Funds	20,358,994	16,121,987	16,411,029	16,426,436	0.09%
Total Property Tax Levy - All Funds-Operating and Debt	9,919,517	10,029,625	10,029,625	10,082,289	0.53%
For Comparison Purposes:					
Equalized Value	1,795,506,300		1,796,515,300	1,799,089,100	-0.41%
Operating and Debt Mill Rate - Equalized	0.005524635		0.005582822	0.005635431	0.94%
Indebtedness: Estimated at December 31	4,949,074		4,361,158	3,760,975	
All Governmental and Proprietary Funds Combined					
	<u>Fund Balance</u>	<u>Anticipated Total Revenues</u>	<u>Anticipated Total Expenditures</u>	<u>Estimated Fund Balance</u>	
	<u>January 1, 2013</u>	<u>Including Tax Levy</u>		<u>December 31, 2013</u>	
General Fund	3,866,885	7,864,922	7,646,777	4,085,030	
Special Revenue Fund	2,366,882	5,518,108	4,649,741	3,235,249	
Capital Projects Fund	1,906,387	314,000	246,774	1,973,613	
Debt Service Fund		711,337	711,337		
Enterprise Fund - Bloomfield Healthcare	1,596,440	5,514,145	5,520,945	1,589,640	
Enterprise Fund - Highway Department	(1,185,697)	6,229,100	6,229,100	(1,185,697)	
Total All Funds	8,550,897	26,151,612	25,004,674	9,697,835	