

Iowa County Board of Supervisors
AGENDA ITEM COVER SHEET

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

Agenda Item Title: Financial Statements for period ending March 31, 2016 ☒ Original ☐ Update

DESCRIPTION OF AGENDA ITEM: (Please provide detailed information, including deadline.)

The financial statements for the first quarter ending March 31, 2016. Includes revenue and expenditure information.

PRESENTATION NEEDED:

☐ Yes ☒ No How much time is needed?

ANY ATTACHMENTS/BACKUP INFORMATION? (Only 1 copy of attachment(s) is needed for scanning purposes.)

☒ Yes ☐ No If yes, please list: March 31, 2016 Financial Statements

FISCAL IMPACT:

None

LEGAL REVIEW PERFORMED: ☐ Yes ☒ No **PUBLICATION REQUIRED:** ☐ Yes ☒ No

RECOMMENDATIONS (IF ANY):

None

COMPLETED BY: Roxie Hamilton DEPT: Finance 2/3 VOTE REQUIRED: ☐ YES ☒ NO

TO BE COMPLETED BY COMMITTEE CHAIR

MEETING DATE:

AGENDA ITEM #

COMMITTEE ACTION:

| | A | B | C | D | E | F | G | H | I |
|----|---|--------------------------------------|--------------------------------------|----------------------------------|---|--------------------------------------|--------------|--|-------|
| 1 | Iowa County - Financial Statement | | | | | | | | |
| 2 | For the Period Ending March 31, 2016 (prepared 4/28/16) | | | | | | | | |
| | Department General Fund | 2016 Tax Levy Amount - Adopted | Budget Adjustments / Transfers | Carryovers From Prior Year | 2016 Tax Levy + Budget Adjustments / Transfers / Carryovers | Revenues - other than Tax Levy | Expenditures | Excess (Deficiency) of Revenues over Expenditures | Notes |
| 3 | | | | | | | | | |
| 4 | | | | | | | | | |
| 5 | County Board | 66,370 | | | 66,370 | | 8,104 | 58,266 | |
| 6 | Contingency Account | 1,634 | | | 1,634 | - | - | 1,634 | |
| 7 | Contingency-Prisoner Hold Out of County | | | | - | - | - | - | |
| 8 | Fire Suppression Expense | 2,000 | | | | - | | - | |
| 9 | Restorative Justice Programs - TAD | | | | - | - | 8,208 | (8,208) | |
| 10 | Clerk of Court and Register in Probate | 185,756 | | | 185,756 | 83,343 | 82,544 | 186,555 | |
| 11 | Employee Relations Dept | 122,038 | | | 122,038 | - | 21,088 | 100,950 | |
| 12 | OWI Intensive Supervision | 53,368 | | | 53,368 | - | 10,514 | 42,854 | |
| 13 | Coroner | 41,210 | | | 41,210 | 800 | 5,497 | 36,513 | |
| 14 | Finance | 211,933 | | | 211,933 | 69 | 40,235 | 171,767 | |
| 15 | County Administrator | 163,534 | | | 163,534 | - | 30,669 | 132,865 | |
| 16 | Information Systems | 567,589 | | | 567,589 | - | 108,263 | 459,326 | |
| 17 | County Treasurer | (2,265,137) | | | (2,265,137) | 117,407 | 42,359 | (2,190,089) | |
| 18 | County Clerk | 170,156 | | | 170,156 | 430 | 36,999 | 133,587 | |
| 19 | District Attorney & Corp. | | | | | | | | |
| 19 | Counsel | 257,933 | | | 257,933 | 293 | 57,508 | 200,718 | |
| 20 | Register of Deeds | 38,937 | | | 38,937 | 38,487 | 38,312 | 39,112 | |
| 21 | GIS - Land Records | 71,445 | | | 71,445 | 74,907 | 23,274 | 123,078 | |
| 22 | Property & Building | 359,820 | | | 359,820 | 3,812 | 76,587 | 287,045 | |
| 23 | County Farm | (52,570) | | | (52,570) | 26,065 | 62 | (26,567) | |
| 24 | County Insurance | 41,063 | | | 41,063 | - | 300,419 | (259,356) | |
| 25 | Sheriff's Dept | 3,352,439 | | | 3,352,439 | 17,195 | 708,615 | 2,661,019 | |
| 26 | Health Dept. | 240,285 | | | 240,285 | 9,799 | 71,159 | 178,925 | |
| 27 | Veterans Service | 96,276 | | | 96,276 | - | 18,847 | 77,429 | |
| 28 | Cultural-Aid to Libraries | 303,940 | | | 303,940 | | 303,940 | - | |
| 29 | Cultural-Library, Fair & Historical Society | 31,932 | | | 31,932 | - | - | 31,932 | |
| 30 | Snowmobile/ATV | - | | | - | - | (14) | 14 | |
| 31 | EAP Grant - CDBG Monies | | | | - | - | - | - | |
| 32 | Planning & Development | 98,023 | | | 98,023 | 38,835 | 39,276 | 97,582 | |
| 33 | Emergency Management | 83,969 | | | 83,969 | 368 | 30,339 | 53,998 | |
| 34 | U.V. Extension | 232,317 | | | 232,317 | 4,124 | 19,740 | 216,701 | |
| 35 | Land Conservation | 122,684 | | | 122,684 | 2,020 | 85,192 | 39,512 | |
| 36 | Transfer - Other Funds | | | | - | - | - | - | |

| | A | B | C | D | E | F | G | H | I |
|----|---|---|--------------------------------------|----------------------------------|---|--------------------------------------|--------------|--|-------|
| 1 | | | Iowa County - Finance | | Statement | | | | |
| 2 | | For the Period Ending March 31, 2016 (prepared 4/28/16) | | | | | | | |
| | Department | 2016 Tax Levy Amount - Adopted | Budget Adjustments / Transfers | Carryovers From Prior Year | 2016 Tax Levy + Budget Adjustments / Transfers / Carryovers | Revenues - other than Tax Levy | Expenditures | Excess (Deficiency) of Revenues over Expenditures | Notes |
| 3 | Total General Fund including aids to Libraries | 4,598,944 | - | - | 4,596,944 | 417,954 | 2,167,736 | 2,847,162 | |
| 37 | | | | | | | | | |
| 38 | | | | | | | | | |
| 39 | <u>Special Revenue & Capital Funds</u> | | | | | | | | |
| 40 | Social Services | 1,691,021 | | | 1,691,021 | 339,105 | 543,066 | 1,487,060 | |
| 41 | Child Support | 9,385 | | | 9,385 | 606 | 37,953 | (27,962) | |
| 42 | ADRC | 225,817 | | | 225,817 | 81,279 | 207,521 | 99,575 | |
| 43 | Unified Services Fund | 198,625 | | | 198,625 | - | 49,656 | 148,969 | |
| 44 | Sales Tax Fund | - | | | - | 111,527 | - | 111,527 | |
| 45 | Revolving Loan Fund | | | | - | 1,817 | - | 1,817 | |
| 46 | Tri County Airport | 15,665 | | | 15,665 | - | - | 15,665 | |
| 47 | Iowa County Airport - operating | 71,275 | | | 71,275 | 25,707 | 11,608 | 85,374 | |
| 48 | Wisconsin River Rail Transit - Expenditures | 28,000 | | | 28,000 | - | 28,000 | - | |
| 49 | Drug Task Force | | | | - | 9,781 | 9,464 | 317 | |
| 50 | Capital Projects Fund - includes Debt Service | 916,476 | | | 916,476 | 5,146 | 144,960 | 776,662 | |
| 51 | Special Rev & Capital Funds Total | 3,156,264 | - | - | 3,156,264 | 574,968 | 1,032,228 | 2,699,004 | |
| 52 | | | | | | | | | |
| 53 | <u>Enterprise Funds</u> | | | | | | | | |
| 54 | Bloomfield Healthcare & Rehab | 97,503 | | | 97,503 | 1,253,104 | 1,146,375 | 204,232 | |
| 55 | Highway Dept-includes 50/50 bridge aids | 2,760,222 | | | 2,760,222 | 694,251 | 1,037,091 | 2,417,382 | |
| 56 | Enterprise Funds Total | 2,857,725 | - | - | 2,857,725 | 1,947,355 | 2,183,466 | 2,621,614 | |
| 57 | | | | | | | | | |
| 58 | Total of All Funds | 10,612,933 | - | - | 10,610,933 | 2,940,277 | 5,383,430 | 8,167,780 | |
| 59 | Notes: | | | | | | | | |

| | A | B | C | D | E | F | G | H | I |
|----|---|--|--------------------------------------|-------------------------------|------------------------|-------------------------------------|----------------------|------------------------|-----------------|
| | IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL | | | | | | | | |
| 1 | | | | | | | compiled 4/28/16 | | |
| 2 | 3/31/2016 - Preliminary | | | | | | | | |
| 3 | Revenue - Compare Budget to Actual | 2016 Adopted Annual Budget including Tax Levy | Budget Adjustments / Transfers | Carryovers From Prior Year | 2016 REVISED BUDGET | Total Department YTD REVENUES | REMAINING BALANCE | % of Year completed | Actual YTD % |
| 4 | 100 GENERAL FUND | | | | | | | | |
| 5 | 02 COUNTY BOARD | - | - | | - | | - | 23% | |
| 6 | 03 Restorative Justice - TAD Grant | - | | | - | | - | 23% | |
| 7 | 04 CLERK OF CIRCUIT COURT | 274,025 | | | 274,025 | 83,343 | 190,682 | 23% | 30% |
| 8 | 05 Employee Relations Department | - | | | - | | - | 23% | |
| 9 | 09 OWI INTENSIVE SUPERVISN PROG | 11,000 | | | 11,000 | 800 | 11,000 | 23% | 0% |
| 10 | 10 CORONER | 4,000 | | | 4,000 | 69 | 3,200 | 23% | 20% |
| 11 | 11 FINANCE DEPARTMENT | 200 | | | 200 | | 131 | 23% | 35% |
| 12 | 12 COUNTY ADMINISTRATION | - | | | - | | - | 23% | |
| 13 | 15 INFORMATION SYSTEMS | - | | | - | | - | 23% | |
| 14 | 20 COUNTY TREASURER | 399,975 | | | 399,975 | 117,407 | 282,568 | 23% | 29% |
| 15 | 20 COUNTY TREASURER - Property Tax, Library Aids, State Shared Rev & Exempt Computer Aid | 4,987,349 | | | 4,987,349 | 4,598,944 | 388,405 | 23% | 92% |
| 16 | 20 COUNTY TREASURER - Transfer from Sales Tax Fund | 1,675,000 | | | 1,675,000 | | 1,675,000 | 23% | 0% |
| 17 | 22 COUNTY CLERK | 21,225 | | | 21,225 | 430 | 20,795 | 23% | 2% |
| 18 | 24 DISTRICT ATTORNEY | 32,100 | | | 32,100 | 293 | 31,807 | 23% | 1% |
| 19 | 30 REGISTER OF DEEDS | 140,000 | | | 140,000 | 38,487 | 101,513 | 23% | 27% |
| 20 | 31 GIS/LAND RECORDS | 161,162 | | | 161,162 | 74,907 | 86,255 | 23% | 46% |
| 21 | 34 COURTHOUSE/PUBLIC PROPERTY | 18,500 | | | 18,500 | 3,812 | 14,688 | 23% | 21% |
| 22 | 35 COUNTY FARM | 58,930 | | | 58,930 | 26,065 | 32,865 | 23% | 44% |
| 23 | 36 COUNTY INSURANCE REVENUE | 72,443 | | | 72,443 | - | 72,443 | 23% | 0% |
| 24 | 40 SHERIFF DEPARTMENT | 130,485 | | | 130,485 | 17,195 | 113,290 | 23% | 13% |
| 25 | 50 COUNTY HEALTH DEPARTMENT | 109,574 | | | 109,574 | 9,799 | 99,775 | 23% | 9% |
| 26 | 64 VETERANS SERVICE OFFICE | - | | | - | | - | 23% | #DIV/0! |
| 27 | 73 SNOWMOBILE/ATV PROGRAM | 27,850 | | | 27,850 | | 27,850 | 23% | 0% |
| 28 | 74 EAP GRANT / CDBG | | | | - | | - | 23% | |
| 29 | 75 PLANNING & DEVELOPMENT DEPT | 170,510 | | | 170,510 | 38,835 | 131,675 | 23% | 23% |
| 30 | 78 EMERGENCY MANAGEMENT | 51,938 | | | 51,938 | 368 | 51,570 | 23% | 1% |
| 31 | 82 UNIVERSITY EXTENSION PROGRAM | 15,680 | | | 15,680 | 4,124 | 11,556 | 23% | 26% |
| 32 | 84 LAND CONSERVATION DEPARTMENT | 211,970 | | | 211,970 | 2,020 | 209,950 | 23% | 1% |
| 33 | 90 OPERATING TRANSFERS | | | | - | | - | | |
| 34 | TOTAL: GENERAL FUND | 8,573,916 | - | - | 8,573,916 | 5,016,898 | 3,557,018 | 23% | 59% |

| | A | B | C | D | E | F | G | H | I |
|----|--|---|--------------------------------|----------------------------|---------------------|-------------------------------|-------------------|---------------------|--------------|
| 1 | IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL | | | | | | | | |
| 2 | 3/31/2016 - Preliminary | | | | | | | | |
| 3 | Revenue - Compare Budget to Actual | 2016 Adopted Annual Budget including Tax Levy | Budget Adjustments / Transfers | Carryovers From Prior Year | 2016 REVISED BUDGET | Total Department YTD REVENUES | REMAINING BALANCE | % of Year completed | Actual YTD % |
| 35 | 210 DEPARTMENT OF SOCIAL SERVICE | | | | | | | | |
| 36 | 60 SOCIAL SERVICES | 3,006,503 | | | 3,006,503 | 344,554 | 2,661,949 | 23% | 11% |
| 37 | 215 CHILD SUPPORT | | | | | | | | |
| 38 | 220 AGING & DISB RESOURCE CENTER | 157,037 | | | 157,037 | 9,991 | 147,046 | 23% | 6% |
| 39 | AGING & DISABILITY RESRC CENTR | | | | | | | | |
| 40 | 230 UNIFIED SERVICES FUND | 696,525 | | | 696,525 | 307,096 | 389,429 | 23% | 44% |
| 41 | UNIFIED SERVICES | | | | | | | | |
| 42 | 240 SALES TAX FUND | 198,625 | | | 198,625 | 198,625 | - | 23% | 100% |
| 43 | SALES TAX FND - | | | | | | | | |
| 44 | 260 TRI COUNTY AIRPORT | 1,675,000 | | | 1,675,000 | 111,527 | 1,563,473 | 23% | 7% |
| 45 | TRI-COUNTY AIRPORT | | | | | | | | |
| 46 | 262 IOWA COUNTY AIRPORT | 15,665 | | | 15,665 | 15,665 | - | 23% | 100% |
| 47 | IOWA COUNTY AIRPORT | | | | | | | | |
| 48 | 263 RAILROAD | 155,275 | | | 155,275 | 96,982 | 58,293 | 23% | 62% |
| 49 | WI RIVER RAIL TRANSIT COMM | | | | | | | | |
| 50 | 400 CAPITAL PROJECTS FUND | 28,000 | | | 28,000 | 28,000 | - | 23% | 100% |
| 51 | CAPITAL PROJECTS | | | | | | | | |
| 52 | 610 BLOOMFIELD | 916,476 | | | 916,476 | 921,622 | (5,146) | 23% | 101% |
| 53 | BLOOMFIELD HLTH CARE & REHAB | | | | | | | | |
| 54 | 710 HIGHWAY DEPARTMENT | 5,959,905 | | | 5,959,905 | 1,350,607 | 4,609,298 | 23% | 23% |
| 55 | HIGHWAY DEPT-includes 50/50 bridge aid | 6,984,514 | | | 6,984,514 | 3,454,473 | 3,530,041 | 23% | 49% |
| 56 | | | | | | | | | |
| 57 | | | | | | | | | |
| 58 | TOTAL OF ALL FUNDS | 28,367,441 | - | - | 28,367,441 | 11,856,040 | 16,511,401 | 23% | 42% |
| 59 | | | | | | | | | |
| 60 | Other: | | | | | | | | |
| 61 | 250 REVOLVING LOAN FUND | | | | | | | | |
| 62 | 270 DRUG TASK FORCE | - | - | | - | 1,817 | (1,817) | 23% | 100% |
| 63 | DRUG TASK FORCE | | | | | | | | |
| 64 | | - | - | | - | 9,781 | (9,781) | 23% | 100% |
| 65 | | | | | | | | | |
| 66 | | | | | | | | | |
| 67 | Total Other: | | | | | 11,598 | (11,598) | 23% | 100% |
| 68 | | | | | | | | | |
| 69 | TOTALS All Funds and Other: | 28,367,441 | - | - | 28,367,441 | 11,867,638 | 16,499,803 | 23% | 42% |

| A | | B | C | D | E | F | G | H | I |
|--|---|----------------------------|--------------------------------|----------------------------|---------------------|-------------------------------|-------------------|---------------------|--------------|
| IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL | | | | | | | | | |
| 1 | 3/31/2016 - Preliminary | | | | | | compiled 4/28/16 | | |
| 2 | | | | | | | | | |
| 3 | Expenditure - Compare Budget to Actual | 2016 ADOPTED ANNUAL BUDGET | Budget Adjustments / Transfers | Carryovers From Prior Year | 2016 REVISED BUDGET | Total Department YTD REVENUES | REMAINING BALANCE | % of Year completed | Actual YTD % |
| 4 | 100 GENERAL FUND | | | | | | | | |
| 5 | 02 COUNTY BOARD | \$ 66,370 | | | \$ 66,370 | \$ 8,104 | \$ 58,266 | 23% | 12% |
| 6 | 02 COUNTY BOARD - Contingency | \$ 1,634 | | | \$ 1,634 | | \$ 1,634 | 23% | 0% |
| 7 | 02 CO BRD - Contingency-prisoner held out of County | | | | | | | | |
| 8 | 02 COUNTY BOARD - Fire Suppression | \$ 2,000 | | | \$ 2,000 | | \$ 2,000 | 23% | |
| 9 | 03 Restorative Justice - TAD Grant | \$ - | | | \$ - | \$ 8,208 | \$ (8,208) | 23% | |
| 10 | 04 CLERK OF CIRCUIT COURT | \$ 459,781 | | | \$ 459,781 | \$ 82,544 | \$ 377,237 | 23% | 18% |
| 11 | 05 Employee Relations Department | \$ 122,038 | | | \$ 122,038 | \$ 21,088 | \$ 100,950 | 23% | 17% |
| 12 | 09 OWI INTENSIVE SUPERVIS PROG | \$ 64,368 | | | \$ 64,368 | \$ 10,514 | \$ 53,854 | 23% | 16% |
| 13 | 10 CORONER | \$ 45,210 | | | \$ 45,210 | \$ 5,497 | \$ 39,713 | 23% | 12% |
| 14 | 11 FINANCE DEPARTMENT | \$ 212,133 | | | \$ 212,133 | \$ 40,235 | \$ 171,898 | 23% | 19% |
| 15 | 12 COUNTY ADMINISTRATION | \$ 163,534 | | | \$ 163,534 | \$ 30,669 | \$ 132,865 | 23% | 19% |
| 16 | 15 INFORMATION SYSTEMS | \$ 567,589 | | | \$ 567,589 | \$ 108,263 | \$ 459,326 | 23% | 19% |
| 17 | 20 COUNTY TREASURER | \$ 198,243 | | | \$ 198,243 | \$ 42,359 | \$ 155,884 | 23% | 21% |
| 18 | 22 COUNTY CLERK | \$ 191,381 | | | \$ 191,381 | \$ 36,999 | \$ 154,382 | 23% | 19% |
| 19 | 24 DISTRICT ATTORNEY & CORP COUNSEL | \$ 290,033 | | | \$ 290,033 | \$ 57,508 | \$ 232,525 | 23% | 20% |
| 20 | 30 REGISTER OF DEEDS | \$ 178,937 | | | \$ 178,937 | \$ 38,312 | \$ 140,625 | 23% | 21% |
| 21 | 31 GIS - LAND RECORDS | \$ 232,607 | | | \$ 232,607 | \$ 23,274 | \$ 209,333 | 23% | 10% |
| 22 | 34 PUBLIC PROPERTY | \$ 378,320 | | | \$ 378,320 | \$ 76,587 | \$ 301,733 | 23% | 20% |
| 23 | 35 COUNTY FARM | \$ 6,360 | | | \$ 6,360 | \$ 62 | \$ 6,298 | 23% | 1% |
| 24 | 36 COUNTY INSURANCE | \$ 113,506 | | | \$ 113,506 | \$ 300,419 | \$ (186,913) | 23% | 265% |
| 25 | 40 SHERIFF DEPARTMENT | \$ 3,482,924 | | | \$ 3,482,924 | \$ 708,615 | \$ 2,774,309 | 23% | 20% |
| 26 | 50 COUNTY HEALTH DEPARTMENT | \$ 349,859 | | | \$ 349,859 | \$ 71,159 | \$ 278,700 | 23% | 20% |
| 27 | 64 VETERANS SERVICE OFFICE | \$ 96,276 | | | \$ 96,276 | \$ 18,847 | \$ 77,429 | 23% | 20% |
| 28 | 72 CULTURAL-Aid to Public Libraries | \$ 303,940 | | | \$ 303,940 | \$ 303,940 | \$ - | 23% | 100% |
| 29 | 72 CULTURAL-Fair & Historical Soc | \$ 31,932 | | | \$ 31,932 | | \$ 31,932 | 23% | 0% |
| 30 | 73 SNOWMOBILE/ATV PROGRAM | \$ 27,850 | | | \$ 27,850 | \$ (14) | \$ 27,864 | 23% | 0% |
| 31 | 74 EAP Grant / CDBG Funds | | | | \$ - | | \$ - | 23% | |
| 32 | 75 PLANNING & DEVELOPMENT DEPT | \$ 268,533 | | | \$ 268,533 | \$ 39,276 | \$ 229,257 | 23% | 15% |
| 33 | 78 EMERGENCY MANAGEMENT | \$ 135,907 | | | \$ 135,907 | \$ 30,339 | \$ 105,568 | 23% | 22% |
| 34 | 82 UNIVERSITY EXTENSION PROGRAM | \$ 247,997 | | | \$ 247,997 | \$ 19,740 | \$ 228,257 | 23% | 8% |
| 35 | 84 LAND CONSERVATION DEPARTMENT | \$ 334,654 | | | \$ 334,654 | \$ 85,192 | \$ 249,462 | 23% | 25% |
| 36 | 90 OPERATING TRANSFERS | | | | \$ - | | \$ - | 23% | |
| 37 | TOTAL: GENERAL FUND | \$ 8,573,916 | \$ - | \$ - | \$ 8,573,916 | \$ 2,167,736 | \$ 6,406,180 | 23% | 25% |

| | A | B | C | D | E | F | G | H | I |
|----|--|----------------------------|--------------------------------|----------------------------|---------------------|-------------------------------|-------------------|---------------------|--------------|
| 1 | IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL | | | | | | | | |
| 2 | 3/31/2016 - Preliminary | | | | | | compiled 4/28/16 | | |
| 3 | Expenditure - Compare Budget to Actual | 2016 ADOPTED ANNUAL BUDGET | Budget Adjustments / Transfers | Carryovers From Prior Year | 2016 REVISED BUDGET | Total Department YTD REVENUES | REMAINING BALANCE | % of Year completed | Actual YTD % |
| 38 | 210 DEPARTMENT OF SOCIAL SERVICE | \$ 3,006,503 | | | \$ 3,006,503 | \$ 543,066 | \$ 2,463,437 | 23% | 18% |
| 39 | 60 SOCIAL SERVICES | | | | | | | | |
| 40 | 215 CHILD SUPPORT | | | | | | | | |
| 41 | 26 CHILD SUPPORT | \$ 157,037 | | | \$ 157,037 | \$ 37,953 | \$ 119,084 | 23% | 24% |
| 42 | 220 AGING & DISABILITY RESOURCE | | | | | | | | |
| 43 | 85 AGING & DISABILITY RESOURCE | \$ 696,525 | | | \$ 696,525 | \$ 207,521 | \$ 489,004 | 23% | 30% |
| 44 | 230 UNIFIED SERVICES FUND | | | | | | | | |
| 45 | 56 UNIFIED SERVICES | \$ 198,625 | | | \$ 198,625 | \$ 49,656 | \$ 148,969 | 23% | 25% |
| 46 | 240 SALES TAX FUND | | | | | | | | |
| 47 | 19 SALES TAX FUND | \$ 1,675,000 | | | \$ 1,675,000 | | \$ 1,675,000 | 23% | 0% |
| 48 | 260 TRI COUNTY AIRPORT | | | | | | | | |
| 49 | 06 TRI-COUNTY AIRPORT | \$ 15,665 | | | \$ 15,665 | | \$ 15,665 | 23% | 0% |
| 50 | 262 IOWA COUNTY AIRPORT | | | | | | | | |
| 51 | 07 IOWA COUNTY AIRPORT | \$ 155,275 | | | \$ 155,275 | \$ 11,608 | \$ 143,667 | 23% | 7% |
| 52 | 263 RAILROAD | | | | | | | | |
| 53 | 08 WISCONSIN RIVER RAIL TRANSIT | \$ 28,000 | | | \$ 28,000 | \$ 28,000 | \$ - | 23% | 100% |
| 54 | 400 CAPITAL PROJECTS FUND | | | | | | | | |
| 55 | 32 CAPITAL PROJECTS includes Debt Pmts | \$ 916,476 | | | \$ 916,476 | \$ 144,960 | \$ 771,516 | 23% | 16% |
| 56 | 610 BLOOMFIELD HLTH CARE & REHAB | | | | | | | | |
| 57 | 54 BLOOMFIELD HLTH CARE & REHAB | \$ 5,959,905 | | | \$ 5,959,905 | \$ 1,146,375 | \$ 4,813,530 | 23% | 19% |
| 58 | 710 HIGHWAY DEPARTMENT | | | | | | | | |
| 59 | 70 HIGHWAY DEPT -includes 50/50 bridge aid | \$ 6,984,514 | | | \$ 6,984,514 | \$ 1,037,091 | \$ 5,947,423 | 23% | 15% |
| 60 | | | | | | | | | |
| 61 | TOTAL OF ALL FUNDS | \$ 28,367,441 | \$ - | \$ - | \$ 28,367,441 | \$ 5,373,966 | \$ 22,993,475 | 23% | 19% |
| 62 | | | | | | | | | |
| 63 | Other: | | | | | | | | |
| 64 | 250 REVOLVING LOAN FUND | | | | | | | | |
| 65 | 18 REVOLVING LOAN FUND | \$ - | | | \$ - | | \$ - | 23% | |
| 66 | 270 DRUG TASK FORCE | | | | | | | | |
| 67 | 38 DRUG TASK FORCE | \$ - | | | \$ - | \$ 9,464 | \$ (9,464) | 23% | |
| 68 | | | | | | | | | |
| 69 | | | | | | | | | |
| 70 | Total Other | \$ - | \$ - | \$ - | \$ - | \$ 9,464 | \$ (9,464) | 23% | |
| 71 | | | | | | | | | |
| 72 | TOTALS All Funds and Other: | \$ 28,367,441 | \$ - | \$ - | \$ 28,367,441 | \$ 5,383,430 | \$ 22,984,011 | 23% | 19% |

Iowa County Board of Supervisors
AGENDA ITEM COVER SHEET

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

Agenda Item Title: Resolution Recommending 2015 Budget Amendments... ☒ Original ☐ Update

DESCRIPTION OF AGENDA ITEM: (Please provide detailed information, including deadline.)

Resolution Recommending 2015 Budget Amendments for Aging and Disability Resource Center. The amounts on resolution 9-0416 should have reflected the amounts for the in-kind revenue and expense since these were the items not included in the 2015 adopted budget instead of the accounts and amounts reflected in the original resolution for the Aging and Disability Resource Center.

PRESENTATION NEEDED:

☐ Yes ☒ No How much time is needed?

ANY ATTACHMENTS/BACKUP INFORMATION? (Only 1 copy of attachment(s) is needed for scanning purposes.)

☒ Yes ☐ No If yes, please list: Resolution Recommending 2015 Budget Amendments ...

FISCAL IMPACT:

None

LEGAL REVIEW PERFORMED: ☐ Yes ☒ No **PUBLICATION REQUIRED:** ☒ Yes ☐ No

RECOMMENDATIONS (IF ANY):

Recommend approving the 2015 budget amendment.

COMPLETED BY: Roxie Hamilton DEPT: Finance 2/3 VOTE REQUIRED: ☒ YES ☐ NO

TO BE COMPLETED BY COMMITTEE CHAIR

MEETING DATE:

AGENDA ITEM #

COMMITTEE ACTION:

Resolution No.
Resolution Recommending 2015 Budget Amendments for Aging and Disability Resource Center

TO THE HONORABLE IOWA COUNTY BOARD OF SUPERVISORS:

WHEREAS, the County Board approved resolution 9-0416 Resolution Recommending 2015 Budget Amendments for Various Department and the amount for Aging and Disability Resource Center should have reflected the amounts for the in-kind revenue and expense as these were the items not included in the 2015 adopted budget instead of the accounts and amounts reflected in the original resolution.

WHEREAS, the Executive realizes budget amendments are necessary and these increase the revenue budgets and increase/(decrease) the expenditure budgets for the accounts listed below for the year ending December 31, 2015; and

NOW, THEREFORE, BE IT RESOLVED THAT:

The Iowa County Board of Supervisors adopts the recommendations of the Executive Committee and approves the budget amendments of the following accounts. The Board further directs the County Clerk to publish this Resolution pursuant to Wisconsin State Statute number 65.90 (5) (a) for the statutory requirement.

| <u>REVENUE</u> | <u>Amount of Increase</u> | <u>EXPENSE</u> | <u>Amount of Increase (Decrease)</u> |
|---|-------------------------------|------------------------|--|
| Aging and Disability Resource Center: | | | |
| 220.85.47450.00000.000 | \$ 69,892.98 | 220.85.54600.88888.545 | \$ 69,892.98 |
| In-Kind Revenue | | In-Kind Expense | |
| The following is to correct the amounts from Resolution 9-0416: | | | |
| 220.85.43250.25710.000 | \$(19,975.07) | 220.85.54600.xxxxx.110 | \$ 22,543.35 |
| ADRC State Grants | | Personnel Expense | |
| | | 220.85.54600.xxxxx.xxx | \$(42,518.42) |
| | | Operating Expenses | |

Dated this 10th day of May, 2016
Respectfully submitted by the Iowa County Executive Committee



Penny Clary, NHA
Administrator

BLOOMFIELD HEALTHCARE & REHABILITATION CENTER

3151 County Rd CH
Dodgeville, WI 53533
(608) 935-3321

Proposals for Recruiting CNAs

The shortage of certified nursing assistants has reached crisis stage. A shortage of workers in this profession is a nationwide problem according to Department of Health Services and Department of Workforce Development. In an effort to become more aggressive at attracting qualified applicants, our team has developed the following ideas:

1) CNA Training and Certification

- a. Advertise that we will pay for CNAs to receive their Certification by offering to reimburse them for their class, books, and testing fee.
 - i. Since we received Medicaid funding, we are required to reimburse CNAs for a portion of their class and exam if we they have not utilized that benefit at a different facility. That amount is \$286.50 which we receive back from Medicaid.
 - ii. The total budget impact to Iowa County if we reimburse 10 new CNAs for their class, books, and exam would be approximately \$4,300.

2) Referral and Sign on Bonuses

- a. Staff members who refer a CNA applicants hired by Iowa County will receive \$250.
 - i. Up to five referral bonuses will be given.
 - ii. Bonus will be paid upon referral's hire.
 - iii. Approximate budget impact \$1,250.
- b. After the advertisement goes into the newspaper, newly hired CNAs will receive a \$500 sign on bonus.
 - i. Up to ten sign on bonuses will be given.
 - ii. Bonus will be paid upon hire.
 - iii. Bonus recipient will sign a payback plan agreement indicating that they will work full time for Iowa County for over six months. If they do not successfully fulfill the requirement of six months of employment, they will be responsible for repaying their bonus on a 6 month prorated basis.

3) Increase CNA Hourly Rate

- a. Increase the CNA starting wage range from \$12.76 (Step 1) \$13.85 (Step 4).
- b. Increase current CNA wages by two pay steps while keeping them within the current pay structure.
 - i. CNAs at midpoint or above will receive a 5% increase
 - ii. CNAs at Step 5 will move to midpoint and receive an additional 2.5% increase.
 - iii. CNAs below step 5 will move up two steps.
 - iv. Approximate budget impact
 1. Projected approximate increase for wages and fringes for a two-step increase effective 05/29/16 (beginning of pay period).
 - a. \$26,228

Iowa County Board of Supervisors
AGENDA ITEM COVER SHEET

Title: **Certified Nursing Assistants Resolution** ☒ Original ☐ Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

DESCRIPTION OF AGENDA ITEM: (Please provide detailed information, including deadline.)

Bloomfield Health and Rehabilitation Center has been struggling to fill vacant CNA positions. There are currently 11 full and part time vacancies and we have already started using temporary staffing agencies. Other qualified personnel have also been taking on additional shifts to cover; however it is no longer adequate and staff are tiring of working so many additional shifts. The County has also had to look at limits on the number of residents accepted, as the CNA staff simply are not available to care for them. Instead of relying on overtime and other staff, I am recommending we look at increasing the overall position compensation, by 5%.

Staff needs County Board approval for the additional compensation and the attached resolution would cover it.

In addition, the County Administrator and Department Head have authority to begin using budgeted funds remaining from unfilled shifts to begin offering sign on bonuses or education incentives. Those two features are included in the resolution to let you and the public know that we are not relying solely on the increased wages to attract new employees. A combination of changes will undoubtedly have a greater impact than wages alone.

PRESENTATION NEEDED:

☐ Yes ☒ No How much time is needed?

ANY ATTACHMENTS/BACKUP INFORMATION? (Only 1 copy of attachment(s) is needed for scanning purposes.)

☒ Yes ☐ No If yes, please list: Resolution & Memo from Department regarding Proposal

FISCAL IMPACT:

By adopting the attached Resolution, the Certified Nursing Assistants would see their compensation increase by 5%. This helps ensure that newly hired CNA's are not earning more than existing employees. It is expected that the Department will be able to cover those added costs within their existing budget and that additional funds are not necessary.

LEGAL REVIEW PERFORMED: ☐ Yes ☐ No **PUBLICATION REQUIRED:** ☐ Yes ☒ No

RECOMMENDATIONS (IF ANY):

Staff recommends the County Board consider approving the attached resolution to address a shortage of qualified applicants for the County's CNA position vacancies.

COMPLETED BY: Larry Bierke DEPT: County Adminsitrator 2/3 VOTE REQUIRED: ☐ YES ☒ NO

TO BE COMPLETED BY COMMITTEE CHAIR

MEETING DATE: **05/04/16**

AGENDA ITEM # **7**

COMMITTEE ACTION:

Resolution No. _____

**RESOLUTION REGARDING
CERTIFIED NURSING ASSISTANT COMPENSATION**

WHEREAS, the Iowa County Board of Supervisors recognizes that staffing Certified Nursing Assistants (CAN's) at Bloomfield Nursing Home has become very difficult and their services are integral to serving the needs of residents residing at Bloomfield; and

WHEREAS, the Department of Employee Relations and the County Administrator are in need of the flexibility to offer additional compensation in order to attract Certified Nursing Assistants to apply for existing vacancies.

NOW THEREFORE, BE IT RESOLVED by the Iowa County Board of Supervisors that the County Administrator be granted the flexibility to implement the following in an effort to attract qualified applicants:

1. Increase compensation for all existing CNA employees by approximately 5%:
 - a. Employees would move up two steps on the compensation chart.
 - b. Employees at control point would see a 5% increase.
 - c. Employees at step 5 would go to control point and then experience a 2.5% increase.
2. Implement an educational reimbursement incentive for the next ten newly hired CNA's, with the understanding employees receiving the incentive work for a period of not less than twelve months.
3. Initiate sign-up bonuses of \$500 for the next ten full time CNA's hired, with the understanding that the employee works full time for a period of not less than six months.

BE IT FURTHER RESOLVED that the Iowa County Board hereby expresses support and gratitude for the service of our existing CNA's and Nursing Home staff who have worked many additional shifts, filling in during this significant CNA shortage.

Respectfully submitted by the Health and Human Services Committee. Adopted this 4th day of May, 2016

