

AGENDA ITEM COVER SHEET

 **Title:** Recommendation of 2017 Budget Amendment

☒ Original

☐ Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

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

Budget amendment to increase the expenditure and revenue budgets for the Emergency Management - All Hazard Mitigation Plan to reflect the approved grant award.

RECOMMENDATIONS (IF ANY):

Approve the 2017 budget transfer

ANY ATTACHMENTS? (Only 1 copy is needed)

☒ Yes

☐ No

If yes, please list below:

FISCAL IMPACT:

None

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

PUBLICATION REQUIRED: ☒ Yes ☐ No

STAFF PRESENTATION?: ☒ Yes ☐ No

How much time is needed? 5 minutes

COMPLETED BY: Roxanne Hamilton

DEPT: Finance Department

2/3 VOTE REQUIRED: ☒ Yes ☐ No

TO BE COMPLETED BY COMMITTEE CHAIR

MEETING DATE:

AGENDA ITEM #

COMMITTEE ACTION:

Recommendation of 2017 Budget Amendment/Transfers for Emergency Management Capital Budget

WHEREAS, the Iowa County Board of Supervisors approved the 2017 Budget at the November 15, 2016 County Board meeting and approved Resolution 5-1116 approving the budgets and funds for Iowa County for the fiscal year beginning January 1, 2017 and ending December 31, 2017; and

WHEREAS, included in the adopted Emergency Management capital budget was the All Hazard Mitigation Plan Project. The adopted budget amounts for expenditure for this project was \$42,500.00 and the adopted revenue amount was \$30,000.00 which resulted in a net cost to the County of \$12,500. When the budget was adopted the actual grant cost and revenue (award) could not be confirmed. Notification of the grant award was received from the State of Wisconsin Department of Military Affairs on February 7, 2017 with a total project cost in the amount of \$50,250.12 with the Federal Emergency Management Agency (i.e., FEMA) providing 75% of the funds or \$37,687.59. The remaining 25% or \$12,562.53 is the required local match; and

WHEREAS, the Iowa County Emergency Management department is requesting the Iowa County Board to approve a budget amendment for 2017 to increase the amount of grant revenue from \$30,000 to \$37,687.59 and increase the Emergency Management Capital Expense to \$50,187.59. The matching funds reflected in the capital budget will be \$12,500 and the remaining additional \$62.53 matching funds will be absorbed within the Emergency Management 2017 operations budget. Other than the additional matching funds absorbed within the Emergency Management operations budget the additional grant revenue results in no need for additional county funds; and

NOW, THEREFORE, BE IT RESOLVED the Iowa County Executive Committee adopts the recommendation to amend the budget to increase the revenue and expenditure budget within the Capital Projects fund in the amount of \$7,687.59 accounts per the following list of accounts:

<u>REVENUE</u>	<u>Amount of Increase</u>	<u>EXPENSE</u>	<u>Amount of (Increase)</u>
Capital Projects Fund:			
Emergency Management:		Emergency Management:	
400.32.43525.00000.000	\$ 7,687.59	400.32.57500.00000.810	\$7,687.59
Emergency Management		Emergency Management	
Grant Revenue – Capital		Capital Outlay	

BE IT FURTHER RESOLVED the Iowa County Board of Supervisors directs the County Clerk to publish this budget transfer pursuant to Wisconsin State Statute number 65.90 (5) (a) per the statutory requirement.

AGENDA ITEM COVER SHEET

Title: Preliminary Financial Reports for the period ending 12/31/2016

☒ Original

☐ Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

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

Preliminary 2016 financial report with a comparison of budget to actual year-to-date for the period ending 12/31/2016

RECOMMENDATIONS (IF ANY):

For informational purposes only

ANY ATTACHMENTS? (Only 1 copy is needed)

☒ Yes

☐ No

If yes, please list below:

Preliminary 12/31/16 Financial Statements

FISCAL IMPACT:

None, status of the 2016 budgetary balances as of 12/31/16 - preliminary

LEGAL REVIEW PERFORMED:

☐ Yes

☒ No

PUBLICATION REQUIRED:

☐ Yes

☒ No

STAFF PRESENTATION?:

☒ Yes

☐ No

How much time is needed? 5 minutes

COMPLETED BY: Roxie Hamilton

DEPT: Finance Department

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 December 31, 2016 (compiled 2/8/17)								
	Department	Tax Levy Amount - Adopted	Budget Adjustments / Transfers	Carryovers From Prior Year	2016 Tax Levy + Budget Adjustments / Transfers / Carryovers	Year-to-Date Revenues - other than Tax Levy	Year-to-Date Expenditures	Excess (Deficiency) of Revenues over Expenditures	Notes
3	<u>General Fund</u>								
4									
5	County Board	66,370			66,370	-	69,530	(3,160)	
6	Contingency Account	1,634	(131,200)	631,744	502,178		-	502,178	
7	Contingency-Prisoner Hold Out of County			33,350	33,350		-	33,350	
8	County Brd-Fire Suppression	2,000			2,000		2,465	(465)	
9	Restorative Justice Programs - TAD				-	48,132	60,745	(12,613)	Note 2
10	Clerk of Court and Register in Probate	185,756			185,756	412,000	457,310	140,446	
11	Employee Relations Dept	122,038			122,038	1	108,906	13,133	
12	OWI Intensive Supervision	53,368		2,169	55,537	13,000	63,241	5,296	
13	Coroner	41,210		10,666	51,876	5,310	53,536	3,650	
14	Finance	211,933		14,691	226,624	389	220,975	6,038	
15	County Administrator	163,534			163,534	-	145,965	17,569	
16	Information Systems	567,589		87,772	655,361	6,722	648,738	13,345	
17	County Treasurer	(2,265,137)			(2,265,137)	2,665,925	191,855	208,933	
18	County Clerk	170,156		2,296	172,452	25,280	185,931	11,801	
	District Attorney & Corp.								
19	Counsel	257,933	101,000	11,300	370,233	18,201	394,353	(5,919)	Note 2
20	Register of Deeds	38,937		23,424	62,361	212,270	183,903	90,728	
21	GIS - Land Records	71,445		168,177	239,622	134,009	117,624	256,007	
22	Environmental Services	359,820		259,687	619,507	10,746	414,150	216,103	
23	County Farm	(52,570)			(52,570)	56,707	8,445	(4,308)	
24	County Insurance	41,063			41,063	145,721	96,708	90,076	
25	Sheriff's Dept	3,352,439		175	3,352,614	183,435	3,526,675	9,374	
26	Health Dept.	240,285		22,636	262,921	98,241	343,442	17,720	Note 2
27	Veterans Service	96,276		7,750	104,026	7,756	92,965	18,817	
28	Cultural-Aid to Libraries	303,940			303,940		303,940	-	
	Cultural-Library,Fair & Historical								
29	Society	31,932			31,932	-	31,932	-	
30	Snowmobile/ATV	-			-	27,365	27,351	14	
31	EAP Grant - CDBG Monies				-	-	-	-	
32	Planning & Development	98,023		4,508	102,531	284,968	243,363	144,136	
33	Emergency Management	83,969		811	84,780	57,381	146,252	(4,091)	
34	U.V. Extension	232,317		19,444	251,761	15,341	247,510	19,592	
35	Land Conservation	122,684	30,200	21,470	174,354	258,607	421,641	11,320	Note 2
36	Transfer			-	-	-	121,750	121,750	
	Other Funds								

[illegible]

	A	B	C	D	E	F	G	H	I
1	IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL						compiled 2/8/17 RH		
2	Preliminary - For the period ending 12/31/16								
3	Revenue - Compare Budget to Actual	Adopted Annual Budget	Budget Adjustments / Transfers	Carryovers From Prior Year	2016 REVISED BUDGET	Total Department YTD REVENUES	Actual Compared to Budget - (Excess) / Under	PCT OF YEAR	PCT YTD
4	100 GENERAL FUND								
5	02 COUNTY BOARD	-	-		-		-	100%	
6	03 Restorative Justice - TAD Grant	-			-	48,132	(48,132)	99%	
7	04 CLERK OF CIRCUIT COURT	274,025			274,025	412,000	(137,975)	100%	150%
8	05 Employee Relations Department	-			-	1	(1)	100%	
9	09 OWI INTENSIVE SUPERVISN PROG	11,000			11,000	13,000	(2,000)	100%	118%
10	10 CORONER	4,000			4,000	5,310	(1,310)	100%	133%
11	11 FINANCE DEPARTMENT	200			200	389	(189)	100%	195%
12	12 COUNTY ADMINISTRATION	-			-		-	100%	
13	15 INFORMATION SYSTEMS	-			-	6,722	(6,722)	100%	
14	20 COUNTY TREASURER	399,975			399,975	533,386	(133,411)	100%	133%
15	20 COUNTY TREASURER - State Shared Rev & Exempt Computer Aid	388,405			388,405	457,539	(69,134)	100%	
16	20 COUNTY TREASURER - Property Tax, & Library Aids	4,598,944			4,598,944	4,598,944	-	100%	100%
17	20 COUNTY TREASURER - Transfer from Sales Tax Fund	1,675,000			1,675,000	1,675,000	-	100%	100%
18	22 COUNTY CLERK	21,225			21,225	25,280	(4,055)	100%	119%
19	24 DISTRICT ATTORNEY	32,100			32,100	18,201	13,899	99%	57%
20	30 REGISTER OF DEEDS	140,000			140,000	212,270	(72,270)	100%	152%
21	31 GIS/LAND RECORDS	161,162			161,162	134,009	27,153	100%	83%
22	34 ENVIRONMENTAL SERVICES	18,500			18,500	10,746	7,754	100%	58%
23	35 COUNTY FARM	58,930			58,930	56,707	2,223	99%	96%
24	36 COUNTY INSURANCE REVENUE	72,443			72,443	145,721	(73,278)	100%	201%
25	40 SHERIFF DEPARTMENT	130,485			130,485	183,435	(52,950)	100%	141%
26	50 COUNTY HEALTH DEPARTMENT	109,574			109,574	98,241	11,333	99%	90%
27	64 VETERANS SERVICE OFFICE	-			-	7,756	(7,756)	100%	
28	73 SNOWMOBILE/ATV PROGRAM	27,850			27,850	27,365	485	100%	98%
29	74 EAP GRANT / CDBG				-		-	100%	
30	75 PLANNING & DEVELOPMENT DEPT	170,510			170,510	284,968	(114,458)	100%	167%
31	78 EMERGENCY MANAGEMENT	51,938			51,938	57,381	(5,443)	100%	110%
32	82 UNIVERSITY EXTENSION PROGRAM	15,680			15,680	15,341	339	100%	98%
33	84 LAND CONSERVATION DEPARTMENT	211,970			211,970	258,607	(46,637)	99%	122%
34	90 OPERATING TRANSFERS				-	-	-		
35	TOTAL: GENERAL FUND	8,573,916	-	-	8,573,916	9,286,451	(712,535)	100%	108%

	A	B	C	D	E	F	G	H	I
1	IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL								
2	Preliminary - For the period ending 12/31/16						compiled 2/8/17 RH		
3	Revenue - Compare Budget to Actual	Adopted Annual Budget	Budget Adjustments / Transfers	Carryovers From Prior Year	2016 REVISED BUDGET	Total Department YTD REVENUES	Actual Compared to Budget - (Excess) / Under	PCT OF YEAR	PCT YTD
36	210 DEPARTMENT OF SOCIAL SERVICE								
37	60 SOCIAL SERVICES	3,006,503			3,006,503	2,691,829	314,674	99%	90%
38	215 CHILD SUPPORT								
39	26 CHILD SUPPORT	157,037			157,037	175,707	(18,670)	100%	112%
40	220 AGING & DISB RESOURCE CENTER								
41	85 AGING & DISABILITY RESRC CENTR	696,525			696,525	852,881	(156,356)	99%	122%
42	230 UNIFIED SERVICES FUND								
43	56 UNIFIED SERVICES	198,625			198,625	198,625	-	100%	100%
44	240 SALES TAX FUND								
45	19 SALES TAX FND -Note: 11 months of collections	1,675,000			1,675,000	1,590,319	84,681	99%	95%
46	260 TRI COUNTY AIRPORT								
47	06 TRI-COUNTY AIRPORT	15,665			15,665	15,665	-	100%	100%
48	262 IOWA COUNTY AIRPORT								
49	07 IOWA COUNTY AIRPORT	155,275			155,275	178,250	(22,975)	100%	115%
50	263 RAILROAD								
51	08 WI RIVER RAIL TRANSIT COMM	28,000			28,000	28,000	-	100%	100%
52	400 CAPITAL PROJECTS FUND								
53	32 CAPITAL PROJECTS	916,476			916,476	921,622	(5,146)	100%	101%
54	610 BLOOMFIELD								
55	54 BLOOMFIELD HLTH CARE & REHAB	5,959,905			5,959,905	4,946,307	1,013,598	100%	83%
56	710 HIGHWAY DEPARTMENT								
57	70 HIGHWAY DEPT -includes 50/50 bridge aid	6,984,514			6,984,514	7,875,535	(891,021)	99%	113%
58									
59	TOTAL OF ALL FUNDS	28,367,441	-	-	28,367,441	28,761,191	(393,750)	100%	101%
60									
61	Other:								
62	250 REVOLVING LOAN FUND								
63	18 REVOLVING LOAN FUND	-	-		-	8,061	(8,061)	100%	100%
64	270 DRUG TASK FORCE								
65	38 DRUG TASK FORCE	-	-		-	25,423	(25,423)	100%	100%
66									
67									
68	Total Other:					33,484	(33,484)	100%	100%
69									
70	TOTALS All Funds and Other:	28,367,441	-	-	28,367,441	28,794,675	(427,234)	100%	102%
71									
72	Notes:								
73	YTD = Year-to-date								
74	Revenues: For all funds other than the general fund the tax levy is recorded in the departments at the beginning of the year.								
75	Includes transactions for 2016 recorded through 1/31/17. There is still some revenue & expenditures yet to be received and recorded for 2016								

A	B	C	D	E	F	G	H	I
IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL					Department YTD	compiled 2/8/17 RH		
2 Preliminary - For the period ending 12/31/16	ADOPTED ANNUAL BUDGET	Budget Adjustments / Transfers	Carryovers From Prior Year	2016 REVISED BUDGET	EXPENDITURES	BALANCE	Percent of Year	Actual YTD
3 Expenditure - Compare Budget to Actual								
4 100 GENERAL FUND								
5 02 COUNTY BOARD	\$ 66,370			\$ 66,370	\$ 69,530	\$ (3,160)	100%	105%
6 02 COUNTY BOARD - Contingency	\$ 1,634	\$ (131,200)	631,744.00	\$ 502,178		\$ 502,178	100%	0%
7 02 CO BRD - Contingency-prisoner held out of County			33,350.00	\$ 33,350		\$ 33,350	100%	
8 02 COUNTY BOARD - Fire Suppression	\$ 2,000			\$ 2,000	\$ 2,465	\$ (465)	100%	
9 03 Restorative Justice - TAD Grant	\$ -			\$ -	\$ 60,745	\$ (60,745)	100%	
10 04 CLERK OF CIRCUIT COURT	\$ 459,781			\$ 459,781	\$ 457,310	\$ 2,471	100%	99%
11 05 Employee Relations Department	\$ 122,038			\$ 122,038	\$ 108,906	\$ 13,132	100%	89%
12 09 OWI INTENSIVE SUPERVIS PROG	\$ 64,368		2,169	\$ 66,537	\$ 63,241	\$ 3,296	100%	95%
13 10 CORONER	\$ 45,210		10,666	\$ 55,876	\$ 53,536	\$ 2,340	100%	96%
14 11 FINANCE DEPARTMENT	\$ 212,133		14,691	\$ 226,824	\$ 220,975	\$ 5,849	100%	97%
15 12 COUNTY ADMINISTRATION	\$ 163,534		87,772	\$ 655,361	\$ 648,738	\$ 6,623	100%	89%
16 15 INFORMATION SYSTEMS	\$ 567,589			\$ 198,243	\$ 191,855	\$ 6,388	100%	97%
17 20 COUNTY TREASURER	\$ 198,243		2,296	\$ 193,677	\$ 185,931	\$ 7,746	100%	96%
18 22 COUNTY CLERK	\$ 191,381		11,300	\$ 402,333	\$ 394,353	\$ 7,980	99%	98%
19 24 DISTRICT ATTORNEY & CORP COUNSEL	\$ 290,033	\$ 101,000	23,424	\$ 202,361	\$ 183,903	\$ 18,458	100%	91%
20 30 REGISTER OF DEEDS	\$ 178,937		168,177	\$ 400,784	\$ 117,624	\$ 283,160	100%	29%
21 31 GIS - LAND RECORDS	\$ 232,607		259,687	\$ 638,007	\$ 414,150	\$ 223,857	99%	65%
22 34 ENVIRONMENTAL SERVICES	\$ 378,320			\$ 6,360	\$ 8,445	\$ (2,085)	100%	133%
23 35 COUNTY FARM	\$ 6,360			\$ 113,506	\$ 96,708	\$ 16,798	100%	85%
24 36 COUNTY INSURANCE	\$ 113,506		175	\$ 3,483,099	\$ 3,526,675	\$ (43,576)	99%	101%
25 40 SHERIFF DEPARTMENT	\$ 3,482,924		22,636	\$ 372,495	\$ 343,442	\$ 29,053	100%	92%
26 50 COUNTY HEALTH DEPARTMENT	\$ 349,859		7,750	\$ 104,026	\$ 92,965	\$ 11,061	100%	89%
27 64 VETERANS SERVICE OFFICE	\$ 96,276			\$ 303,940	\$ 303,940	\$ -	100%	100%
28 72 CULTURAL-Aid to Public Libraries	\$ 303,940			\$ 31,932	\$ 31,932	\$ -	100%	100%
29 72 CULTURAL-Fair & Historical Soc	\$ 31,932			\$ 27,850	\$ 27,351	\$ 499	100%	98%
30 73 SNOWMOBILE/ATV PROGRAM	\$ 27,850			\$ -	\$ -	\$ -	100%	
31 74 EAP Grant / CDBG Funds			4,508	\$ 273,041	\$ 243,363	\$ 29,678	100%	89%
32 75 PLANNING & DEVELOPMENT DEPT	\$ 268,533		811	\$ 136,718	\$ 146,252	\$ (9,534)	100%	107%
33 78 EMERGENCY MANAGEMENT	\$ 135,907		19,444	\$ 267,441	\$ 247,510	\$ 19,931	100%	93%
34 82 UNIVERSITY EXTENSION PROGRAM	\$ 247,997		21,470	\$ 386,324	\$ 421,641	\$ (35,317)	100%	109%
35 84 LAND CONSERVATION DEPARTMENT	\$ 334,654	\$ 30,200		\$ -	\$ 121,750	\$ (121,750)	0%	
36 90 OPERATING TRANSFERS								
37 TOTAL: GENERAL FUND	\$ 8,573,916	\$ -	\$ 1,322,070	\$ 9,895,986	\$ 8,931,201	\$ 964,785	100%	90%

	A	B	C	D	E	F	G	H	I
1	IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL								
2	Preliminary - For the period ending 12/31/16					Department YTD	compiled 2/8/17 RH		
3	Expenditure - Compare Budget to Actual	ADOPTED ANNUAL BUDGET	Budget Adjustments / Transfers	Carryovers From Prior Year	2016 REVISED BUDGET	EXPENDITURES	BALANCE	Percent of Year	Actual YTD
38	210 DEPARTMENT OF SOCIAL SERVICE								
39	60 SOCIAL SERVICES	\$ 3,006,503		\$ 41,869	\$ 3,048,372	\$ 2,747,141	\$ 301,231	99%	90%
40	215 CHILD SUPPORT								
41	26 CHILD SUPPORT	\$ 157,037			\$ 157,037	\$ 159,880	\$ (2,843)	100%	102%
42	220 AGING & DISABILITY RESOURCE								
43	85 AGING & DISABILITY RESOURCE	\$ 696,525			\$ 696,525	\$ 853,298	\$ (156,773)	99%	123%
44	230 UNIFIED SERVICES FUND								
45	56 UNIFIED SERVICES	\$ 198,625		\$ 89,280	\$ 287,905	\$ 198,625	\$ 89,280	100%	69%
46	240 SALES TAX FUND								
47	19 SALES TAX FUND	\$ 1,675,000			\$ 1,675,000	\$ 1,675,000	\$ -	100%	100%
48	260 TRI COUNTY AIRPORT								
49	06 TRI-COUNTY AIRPORT	\$ 15,665			\$ 15,665	\$ 15,665	\$ -	100%	100%
50	262 IOWA COUNTY AIRPORT								
51	07 IOWA COUNTY AIRPORT	\$ 155,275			\$ 155,275	\$ 168,324	\$ (13,049)	100%	108%
52	263 RAILROAD								
53	08 WISCONSIN RIVER RAIL TRANSIT	\$ 28,000			\$ 28,000	\$ 28,000	\$ -	100%	100%
54	400 CAPITAL PROJECTS FUND								
55	32 CAPITAL PROJECTS includes Debt Pmts	\$ 916,476		\$ 121,977	\$ 1,038,453	\$ 1,081,003	\$ (42,550)	99%	104%
56	610 BLOOMFIELD HLTH CARE & REHAB								
57	54 BLOOMFIELD HLTH CARE & REHAB	\$ 5,959,905			\$ 5,959,905	\$ 5,425,722	\$ 534,183	99%	91%
58	710 HIGHWAY DEPARTMENT								
59	70 HIGHWAY DEPT -includes 50/50 bridge aid	\$ 6,984,514			\$ 6,984,514	\$ 7,559,652	\$ (575,138)	99%	108%
60	BU								
61	TOTAL OF ALL FUNDS	\$ 28,367,441	\$ -	\$ 1,575,196	\$ 29,942,637	\$ 28,843,511	\$ 1,099,126	100%	96%
62									
63	Other:								
64	250 REVOLVING LOAN FUND								
65	18 REVOLVING LOAN FUND	\$ -			\$ -	\$ 325	\$ (325)	100%	
66	270 DRUG TASK FORCE								
67	38 DRUG TASK FORCE	\$ -			\$ -	\$ 90,351	\$ (90,351)	100%	
68									
69									
70	Total Other	\$ -	\$ -	\$ -	\$ -	\$ 90,676	\$ (90,676)	100%	
71									
72	TOTALS All Funds and Other:	\$ 28,367,441	\$ -	\$ 1,575,196	\$ 29,942,637	\$ 28,934,187	\$ 1,008,450	100%	97%
73									
74	Notes:								
75	YTD = Year-to-date								
76	Revenues: For all funds other than the general fund the tax levy is recorded in the departments at the beginning of the year.								
77	Includes transactions for 2016 recorded through 1/31/17. There is still some revenue & expenditures yet to be received and recorded for 2016								