



STATE OF WISCONSIN  
DEPARTMENT OF JUSTICE

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July 26, 2016

Scott A. Ceman  
Deputy District Attorney  
Winnebago County District Attorney's Office  
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Oshkosh, WI 54901

John A. Bodnar  
Winnebago County Corporation Counsel  
448 Algoma Blvd  
P.O. Box 2808  
Oshkosh, WI 54903-2808

Dear Mr. Ceman and Mr. Bodnar:

Please accept this letter as the Wisconsin Department of Justice's (DOJ) response to Mr. Ceman's February 23, 2016 email correspondence to DOJ Division of Legal Services (DLS) Administrator David V. Meany in which you requested DOJ investigate possible "systemic violations of Wisconsin's Open Meetings laws" in Winnebago County. This letter also serves to respond to Mr. Bodnar's June 27, 2016 letter regarding the same matter.

Mr. Ceman relayed that over approximately the last four years, the Winnebago County's Judicial Courthouse and Security Committee (JCSC) has been regularly attended by a quorum of two subcommittees of the Winnebago County Board of Supervisors (County Board): the Judiciary and Public Safety Committee (JPSC) and Facilities and Property Management Committee (FPMC). The JCSC is a courthouse security committee formed pursuant to SCR 68.05. Mr. Ceman stated that no notices or agendas for these meetings were published in advance.

Mr. Bodnar wrote that the JCSC includes both the chairperson of the County Board and the District Attorney as members pursuant to SCR 68.05(1)(b) and (f), respectively. According to Mr. Bodnar, a long-standing practice in the county is that the Circuit Court judge acting as chairperson of the JCSC appoints the chairpersons of both the JPSC and

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FPMC.<sup>1</sup> Both the JPSC and FPMC are made up of five County Board members. The chairman of the JPSC is also a member of the FPMC, and the chairman of the FPMC is also a member of the JPSC. The County Board chairman acts as *ex officio* member of both subcommittees. According to Mr. Bodnar, both subcommittees only have the authority to make recommendations to the County Board.

Mr. Ceman stated that he spoke with Mr. Bodnar who agreed that for over four years, a quorum of both subcommittees attended the JCSC meetings without notice. This was done in accordance with Mr. Bodnar's advice that the JCSC was exempt from the requirements of the Wisconsin Open Meetings Law, Wis. Stat. §§ 19.81 to 19.98, since the JCSC was created by rule of the Wisconsin Supreme Court. Mr. Bodnar stated that this advice was largely based on a 2012 email correspondence from Assistant Attorney General Thomas C. Bellavia and a 2012 email correspondence from District Court Administrator Jon J. Bellows, relaying information provided to him by Marcia Vandercook of the State Court Operations Office. Mr. Ceman stated that he informed Mr. Bodnar that the exemption applies to the JCSC not the quorum of the JPSC and FPMC in attendance.

To resolve the alleged violations, Mr. Ceman stated that he proposed that the two subcommittees reconvene to hold the discussions and votes from the past four years with proper notice and an agenda. Furthermore, Mr. Ceman proposed that the subcommittee members should be replaced with new members from the County Board to ensure there was no "rubber-stamping" of past decisions. Mr. Ceman said it appeared that his proposed resolutions were rejected.

Mr. Ceman also wrote that, after he expressed his concern over the JCSC not posting an agenda prior to their meetings, the county adopted a boiler-plate notice on all their public notices. The boiler-plate notice essentially states that any county board subcommittee may have a quorum at any county meeting. Mr. Ceman stated that he believes this is a systemic problem.

In Mr. Ceman's letter, he also informed DOJ that Mr. Bodnar raised the issue of a potential conflict of interest with the District Attorney's Office investigating and potentially prosecuting these alleged violations. Specifically, accusations have been leveled against District Attorney Christian Gossett, who was a part of the JCSC meetings in question, that the initial investigation into this matter was for retaliatory purposes because the DA's Office does not agree with the JCSC's decisions. Mr. Ceman acknowledged that the DA's Office has a stake in this matter and that all ten attorneys in the DA's office opposed the JCSC's decision related to the expansion of the county courthouse.

As a result of this potential conflict of interest, Mr. Ceman requested that DOJ investigate. Mr. Ceman believes the issue presented is one of statewide importance for two

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<sup>1</sup> Unlike the County Board chairperson and the District Attorney, neither of the subcommittee chairpersons are required to serve on the JCSC. In addition to requiring certain individuals to serve as members of a county's security and facilities committee, the rule permits "[s]uch other persons as the committee considers appropriate" to serve. SCR 68.05(1)(L).

reasons: (1) The JSCS expanded its membership beyond the Supreme Court mandated members to include members of other governmental bodies that could advance the JSCS's agenda without complying with the open meetings law's notice requirements; and (2) the recently adopted boiler-plate language on all notices is a means to circumvent the open meetings law, thereby allowing "county business to be conducted at random without any practical notice to the public."

Mr. Bodnar stated that the County Board subcommittee members have made a good faith effort to comply with the open meetings law, and they reasonably believed their actions complied with advice received from the Attorney General's Office. Furthermore, according to Mr. Bodnar, the Office of Corporation Counsel has made an effort to assure compliance with the law following the DA's Office's complaint. Finally, Mr. Bodnar wrote that the law in this area is not completely clear.

The open meetings law acknowledges that the public is entitled to the fullest and most complete information regarding government affairs as is compatible with conducting government business. Wis. Stat. § 19.81(1). All meetings of governmental bodies shall be held publicly and be open to all citizens at all times unless otherwise expressly provided by law. Wis. Stat. § 19.81(2). The provisions of the open meetings law are to be construed liberally to achieve that purpose. Wis. Stat. § 19.81(4).

A meeting occurs when a convening of members of a governmental body satisfies two requirements. See *State ex rel. Newspapers, Inc. v. Showers*, 135 Wis. 2d 77, 398 N.W.2d 154 (1987). The first requirement under the so-called *Showers* test is that there must be a purpose to engage in governmental business (the purpose requirement). Second, the number of members present must be sufficient to determine the governmental body's course of action (the numbers requirement). A meeting does not include any social or chance gathering or conference that is not intended to avoid the requirements of the open meetings law.

Regarding the purpose requirement, a body is engaged in governmental business when its members gather to simply hear information on a matter within the body's realm of authority. See *State ex rel. Badke v. Vill. Bd. of Vill. of Greendale*, 173 Wis. 2d 553, 573-74, 494 N.W.2d 408 (1993). Thus, mere attendance at an informational meeting on a matter within a body's realm of authority satisfies the purpose requirement. The members of the body need not discuss the matter or even interact. *Id.* at 574-76. This applies to a body that is only advisory and that has no power to make binding decisions. See *State v. Swanson*, 92 Wis. 2d 310, 317, 284 N.W.2d 655 (1979).

Regarding the numbers requirement, a quorum is the minimum number of a body's membership necessary to act. Certainly a majority of the members of a governmental body constitutes a quorum. However, a negative quorum, the minimum number of a body's membership necessary to prevent action, also meets the numbers requirement. As a result, determining the number of members of a particular body necessary to meet the numbers requirement is fact specific and depends on the circumstances of the particular body.

The Wisconsin Supreme Court has held that bodies created by the Court, pursuant to its superintending control over the administration of justice, are not governed by the open meetings law. *State ex rel. Lynch v. Dancey*, 71 Wis. 2d 287, 238 N.W.2d 81 (1976). The Supreme Court created a rule requiring the presiding judge for each county to appoint a security and facilities committee. SCR 68.05. The Supreme Court designated the composition of the committee and its tasks. *Id.* Therefore, as a body created by a rule of the Supreme Court, generally, such a security and facilities committee is not subject to the open meetings law's requirements. However, the open meetings law still applies to other governmental bodies should a sufficient number plan to attend or regularly attend a meeting of a security and facilities committee and the subject matter is within their body's realm of authority. The Supreme Court stated,

[W]hen, as here, one-half or more of the members of a governmental body attend a meeting of another governmental body in order to gather information about a subject over which they have decisionmaking responsibility, such a gathering is a 'meeting' within the meaning of the open meeting law, unless the gathering is social or chance. We also conclude that the meetings at issue in this case were clearly not social or chance gatherings. The [governmental body's] members' attendance as a group at the . . . project meetings was a regular occurrence, with expectations among the members that at least one-half or more of their membership would be in attendance. These factors remove their attendance from the 'social or chance' gathering exception of the open meeting law. These were not social or chance gatherings. Their attendance as a group did not occur on a sporadic basis, was not haphazard, irregular, nor spontaneous. Notice of these meetings was required.

*Badke*, 173 Wis. 2d at 577.

Mr. Bodnar stated that the *Badke* decision concerned members of a governmental body attending a meeting of another governmental body. Mr. Bodnar believes there is confusion among members of governmental bodies as to whether *Badke* is completely applicable when members of a governmental body attend meetings of non-governmental bodies. This apparent confusion would call into question whether a violation of the law exists when members of the subcommittees attend a meeting of the JCSC, which is not subject to the open meetings law. However, this confusion is clarified when one applies the *Showers* test.

Based on the facts presented, the JCSC discusses matters within both subcommittees' realm of authority. A quorum of both the JPSC and FPMC—three members of each of the five member subcommittees—regularly attend meetings of the JCSC. As such, the members' attendance is not a social or chance gathering. Therefore, a number of members of the JPSC and FPMC sufficient to determine the bodies' actions (what recommendations to make) are present at a meeting at which the purpose is to conduct governmental business. Regardless



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of whether or not the JCSC is subject to the open meetings law, based on the facts presented, the convening of members of the JPSC and FPMC at JCSC meetings meets both *Showers* test requirements. As a result both subcommittees must follow the requirements of the open meetings law, including providing proper notice of their meetings.

It should be noted that it is not the JCSC's responsibility to provide such notice and ensure such compliance with the open meetings law. Each governmental body is responsible for ensuring its compliance with the law. The chief presiding officer of a governmental body or such a person's designee is required to provide public notice of a meeting. Wis. Stat. § 19.84(1)(b). Therefore, in the scenario presented, the chief presiding officer or such person's designee for both the JPSC and FPMC would need to provide notice.

As you both know, every public notice of a meeting must give the time, date, place and subject matter of the meeting, including that intended for consideration at any contemplated closed session. Wis. Stat. § 19.84(2). The notice must be in such a form so as to reasonably apprise the public of this information. *Id.* A boiler-plate notice on a particular governmental body's agenda that states that any county board subcommittee *may* have a quorum in attendance at that particular governmental body's meeting is not sufficient notice. Such a notice is not reasonably likely to apprise members of the public and the news media of the time, date, place and subject matter of a meeting because it does not provide notice of an actual meeting of a governmental body. It merely communicates the time, date, place and subject matter of a *possible* meeting of any number of governmental bodies.

In some cases, the use of boiler-plate notice is meant to balance the requirements of the law with the practical difficulties involved with governmental bodies that consist of a number of members and various subcommittees. However, as stated previously, the open meetings law acknowledges that the public is entitled to the fullest and most complete information regarding government affairs as is compatible with conducting government business. The use of boiler-plate notices is not in keeping with the open meetings law's declaration of policy. This type of notice of a possible meeting is not the fullest and most complete information regarding governmental affairs to which the public is entitled.

Mr. Bodnar raises the question of how the subcommittees can provide proper notice for a meeting for which neither subcommittee has control over the agenda. However, the answer may be found in the JCSC and both subcommittees' shared concern with ensuring compliance with the open meetings law. For example, based on this shared concern, the JCSC and both subcommittees can work to ensure that the subcommittees are provided with an agenda prior to the JCSC meetings such that they can provide notice compliant with the open meetings law.

In a case such as the present one, separate notices for both the JPSC and FPMC are not required. A single notice may be used. However, such a notice must clearly and plainly indicate that a joint meeting will be held and give the names of each of the governmental bodies involved. The notice must also be published and/or posted in each place where meeting notices are generally published or posted for each governmental body involved. Providing proper notice in this way is compatible with the conduct of government business.

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I spoke with Mr. Bodnar regarding this matter. As he wrote in his letter, he has educated the governmental body members on the requirements of the law. Mr. Bodnar's letter indicates that the body members in this case are concerned with ensuring compliance with the law. However, Mr. Bodnar discussed the practical difficulties of managing the many members of the various governmental bodies and ensuring that they comply with the law. The bottom line is that members of every governmental body have a legal obligation to ensure compliance with the open meetings law. An unwillingness or inability to follow the law opens the body's members to the penalties detailed in the law's enforcement provisions. *See Wis. Stat. § 19.97.*

In his correspondence, Mr. Ceman detailed his proposed cures for any open meetings violations that occurred. The cures were for the two subcommittees to reconvene and hold the discussions and votes of the past four years anew with proper notice. Under the enforcement provisions of the open meetings law, an action taken at a meeting of a governmental body held in violation of the law is voidable, upon action brought by the Attorney General or the district attorney. Wis. Stat. § 19.97(3). "However, any judgment declaring such action void shall not be entered unless the court finds, under the facts of the particular case, that the public interest in the enforcement [of the law] outweighs any public interest which there may be in sustaining the validity of the action taken." *Id.* A recommendation to void four years' worth of decisions is not one to be made without a thorough understanding and weighing of all relevant facts. Based on the information provided, DOJ will not make a recommendation as to how to cure any potential violation.

The Attorney General and DOJ's Office of Open Government are committed to increasing government openness and transparency, and DOJ endeavors to educate and offer guidance to ensure openness and transparency. There are several open government resources available through the Wisconsin Department of Justice Office of Open Government website (<https://www.doj.state.wi.us/office-open-government/office-open-government-resources>). DOJ provides the full Wisconsin Open Meetings Law, maintains the Open Meetings Law Compliance Guide, and provides a recorded webinar and associated presentation documentation.

As you both know, under the open meetings law, the Attorney General and the district attorneys have authority to enforce the law. Wis. Stat. § 19.97(1). Generally, the Attorney General may elect to prosecute complaints involving matters of statewide concern. DOJ has looked into this matter at Mr. Ceman's request and completed a thorough review of the information provided by Mr. Ceman and Mr. Bodnar. Based on this review and on the indication that members of the governmental bodies involved are serious about ensuring compliance, DOJ believes this explanatory letter addresses the matter in an appropriate fashion. As such, DOJ respectfully declines to pursue an enforcement action in this matter at this time.

It should be noted, for members of the general public, that if a district attorney refuses or otherwise fails to commence an action to enforce the open meetings law within 20 days after receiving a verified complaint, the individual who filed the verified complaint may bring

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an action in the name of the state. Wis. Stat. § 19.97(4). (Of course, a district attorney may still commence an enforcement action even after 20 days have passed.) Such actions by an individual must be commenced within two years after the cause of action accrues. Wis. Stat. § 893.93(2)(a).

DOJ appreciates your concern for government openness and transparency and compliance with the open meetings law. We hope you share our dedication to the work necessary to preserve Wisconsin's proud tradition of open government.

The information provided in this letter does not constitute an informal or formal opinion of the Attorney General pursuant to Wis. Stat. § 165.015(1).


Sincerely,

A handwritten signature in dark ink, appearing to read "Paul M. Ferguson", with a long horizontal flourish extending to the right.

Paul M. Ferguson  
Assistant Attorney General  
Office of Open Government

Cc: The Honorable Karen L. Seifert

# AGENDA ITEM COVER SHEET

 **Title:** Proposed Board Rule amendment re: committee attendance

☒ Original

☐ Update

## TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

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

In July 2016, the DOJ's Office of Open Government issued a letter opinion that addressed open meetings compliance in the context of committee member meeting attendance. The opinion indicated that where a number of one committee's members sufficient to determine that committee's actions attends the meeting of another governmental body where the subject matter of the meeting was within their realm of authority, the chief presiding officer of both bodies is required to provide notice of the meeting. In addition, the opinion held that boilerplate notice that a subcommittee "may" have a quorum in attendance at a particular meeting was not sufficient notice of the meeting under Wisconsin's open meetings laws. The proposed Board rule amendment would provide a mechanism for committee chairs to be made aware of other committee members in attendance at the meetings over which they preside to ensure proper posting of meetings and compliance with the open meetings laws.

### RECOMMENDATIONS (IF ANY):

For discussion and forwarding to the County Board, if approved.

### ANY ATTACHMENTS? (Only 1 copy is needed)

☒ Yes

☐ No

If yes, please list below:

DOJ Letter Opinion dated July 26, 2016, and proposed language for Board Rule amendment.

### FISCAL IMPACT:

If passed, the fiscal impact of this proposed rule change would be limited to additional staff time and agenda posting costs for meetings where additional/amended meeting notices are required.

### LEGAL REVIEW PERFORMED:

☒ Yes

☐ No

### PUBLICATION REQUIRED:

☐ Yes

☒ No

### PRESENTATION?:

☒ Yes

☐ No

How much time is needed? 5 minutes

**COMPLETED BY:** Matthew Allen

**DEPT:** Corporation Counsel

### **2/3 VOTE REQUIRED:**

☐ Yes

☒ No

## TO BE COMPLETED BY COMMITTEE CHAIR

**MEETING DATE:**

**AGENDA ITEM #**

### COMMITTEE ACTION:



## **Proposed Board Rule Change to Address DOJ Letter Opinion on Open Meetings Compliance**

This proposed rule change is intended to provide a mechanism for supervisors to give notice of attendance to the chairpersons of other committees, commissions, or boards whose meetings they plan to attend to ensure proper notice of the meeting is given for all governmental bodies in attendance. The proposed language could be inserted as an additional paragraph under Rule XIV: Attendance. Please note that pursuant to Board Rule X: Board Rule Change, mid-term amendments to the Board Rules cannot be passed at the meeting at which they are introduced, and such amendments also require a 2/3 vote of the Board supervisors present.

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The chairperson of every County committee, commission, or board shall maintain a current roster of all County committees, commissions, and boards. If a supervisor wishes to attend the meeting of another governmental body of which he or she is not a member, including a committee, commission, or board, then that visiting supervisor shall notify the chairperson of the meeting body by e-mail not less than 72 hours in advance of the meeting time. The chairperson shall review the list of all such visiting supervisors to determine whether a quorum of another committee, commission, or board will be in attendance at the meeting. If there would be a quorum of another committee, commission, or board in attendance, then the chairperson shall notify the chairperson(s) of the other body or bodies and shall amend the meeting agenda to post notice of a joint meeting which identifies by name each of the governmental bodies in attendance. The amended joint meeting notice shall be posted at least 24 hours in advance of the meeting.

# AGENDA ITEM COVER SHEET

**Title:** Amendment to Policy 311

☒ Original

☐ Update

## TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

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

As with any living document, occasionally it is good to review and propose changes. Attached is Policy 311 recognizing specific events. On the attached document you will find a sentence underlined. I propose to add this sentence to the policy.

Having retired employees come to the County Board meeting provides the Board with a chance to recognize staff and thank them for their commitment to Iowa County. This is a "feel good" moment for everyone and is something to be encouraged.

### RECOMMENDATIONS (IF ANY):

Being acknowledged by the County Board isn't for everyone, but a retiree collecting the certificate and gift without giving the County Board the opportunity to recognize them does not build the same positive relationship intended by the adoption of this policy. It is my recommendation that we have a brief conversation about whether this sentence is needed.

### ANY ATTACHMENTS? (Only 1 copy is needed)

☒ Yes

☐ No

If yes, please list below:

Policy 311 Events Recognition is attached.

### FISCAL IMPACT:

Could reduce the number of retirement gifts given by the County Board.

### LEGAL REVIEW PERFORMED:

☐ Yes

☒ No

### PUBLICATION REQUIRED:

☐ Yes

☒ No

### STAFF PRESENTATION?:

☐ Yes

☒ No

How much time is needed? \_\_\_\_\_

**COMPLETED BY:** Larry Bierke

**DEPT:** County Administrator

### **2/3 VOTE REQUIRED:**

☐ Yes

☐ No

## TO BE COMPLETED BY COMMITTEE CHAIR

**MEETING DATE:**

**AGENDA ITEM #**

### COMMITTEE ACTION:

## EVENTS RECOGNITION ACCOUNT

Date Originated: 09/19/2017  
Date of Modifications:  
Policy Number: 311

### 1. PURPOSE:

This policy governs the use of the Events Recognition Account. The Events Recognition Account has been established to ensure that County dollars are available for specific occasions celebratory or commemorative in nature.

### 2. ORGANIZATIONS AFFECTED:

This policy impacts Iowa County Government and the Iowa County Board.

### 3. POLICY:

It is the policy of the Iowa County Board to utilize funds budgeted in the Sunshine Account for:

#### A. Hospitalization

- 1) Iowa County will acknowledge hospitalizations of elected official, employee, employee's spouse, or employee's child to the point of a required overnight stay at a hospital by sending out a Get Well card.

#### B. Birth/Adoption and Marriage

- 1) The birth/adoption of a regular full-time or part-time employee's child or an elected official's child shall receive a card and a gift of \$25 (gift card or cash).
- ~~2) The marriage of a full-time or part-time employee or an elected official shall receive a card and a gift of \$25 (gift card or cash).~~

#### F.C. Retirement

- 1) The County will recognize all employees who retire from the County who are at least fifty-five (fifty for protected status) years of age and have been employed with the County for a minimum of five years. Employees will be presented with a certification recognizing their performance of duties and length of service at the next County Board by the retiring employee's Department Head, County Administrator and/or Employee Relations Director. Employees must attend the County Board Meeting immediately before or immediately after retirement to receive gift and certificate.
- 2) If employee has served five years or more in a full-time or part-time capacity with the county, a \$50 gift shall also be provided by the County.
- 3) If employee has served ten years or more in a full-time or part-time capacity with the county, a \$100 gift shall be provided by the County.
- 4) If an employee has served twenty years or more in a full-time or part-time capacity with the county, a \$150 gift shall be provided by the County.

#### F.D. Death

- 1) The death of an elected official or regular full-time or part-time employee shall be sent a plant, flowers, or a memorial of \$100.
- 2) For the death of a retired employee or past elected official, a plant, flowers, or memorial of \$50.

#### G.E. Food or Refreshments for Employee Get-Togethers as deemed appropriate by the County Administrator.

#### H.F. For other unusual circumstances as deemed appropriate by the County Administrator.

### 4. REFERENCES:

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None.

5. PROCEDURES:

- A. When someone becomes aware of a situation involving a hospitalization that involves the County Government and our employees they shall immediately notify the Employee Relations Director. Once notified the Employee Relations Director will mail out a card.
- B. When someone becomes aware of a situation involving birth, marriage, death, or other situation that involves the County Government and our employees they shall immediately notify the County Administrator's Department Assistant and request use of the Event Recognition Account. The County Administrator's Department Assistant will be designated to coordinate card and gift and provide to the Employee Relations Department for delivery. The County Administrator's Department Assistant will prepare the Retirement Certification along with the retirement gift and provide to retiring employees Department Head.
- C. If a County Department Head desires to do anything different than what is prescribed above via this policy, they shall consult with the County Administrator. The County Administrator shall determine if the proposal is appropriate to be covered as a county expense.
- D. If employees wish to do something on their own, it will be at their expense, such as employees hospitalizations, quitting, deaths in spouses' family, etc.

# AGENDA ITEM COVER SHEET

**Title:** Preliminary Financial Reports for the period ending 12/31/2017

☒ Original

☐ Update

## TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

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

Preliminary 2017 financial report with a comparison of budget to actual year-do-date for the period ending 12/31/2017

### RECOMMENDATIONS (IF ANY):

For informational purposes only

### ANY ATTACHMENTS? (Only 1 copy is needed)

☒ Yes

☐ No

If yes, please list below:

Preliminary 12/31/17 Financial Statements as of 2/1/18

### FISCAL IMPACT:

None, status of the 2017 budgetary balances as of 9/30/17 - 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, 2017 as of 2/1/18 - Preliminary Year End								
	<u>Department</u> <u>General Fund</u>	<u>Tax Levy</u> <u>Amount -</u> <u>Adopted</u>	<u>Budget</u> <u>Adjustments</u> <u>/ Transfers</u>	<u>Carryovers</u> <u>From Prior</u> <u>Year</u>	<u>2017 Tax Levy</u> <u>+ Budget</u> <u>Adjustments /</u> <u>Transfers /</u> <u>Carryovers</u>	<u>Year-to-Date</u> <u>Revenues -</u> <u>other than Tax</u> <u>Levy</u>	<u>Year-to-Date</u> <u>Expenditures</u>	<u>Excess</u> <u>(Deficiency) of</u> <u>Revenues over</u> <u>Expenditures</u>	<u>Notes</u>
3									
4	County Board	87,477			87,477	-	66,301	21,176	
5	Contingency Account				-		-	-	
6	County Brd-Fire Suppression	2,000			2,000		-	2,000	
7	Restorative Justice Programs - TAD	(236)			(236)	-	53,642	(53,878)	
8	Clerk of Court and Register in								
9	Probate	180,767			180,767	416,610	487,685	109,692	
10	Employee Relations Dept	123,962			123,962	7	123,561	408	
11	OWI Intensive Supervision	64,368			64,368	5,475	63,619	6,224	
12	Coroner	36,210			36,210	10,300	46,549	(39)	
13	Finance	207,918			207,918	344	205,425	2,837	
14	County Administrator	144,053			144,053	-	143,423	630	
15	Economic Development	125,060			125,060	-	91,530	33,530	
16	Information Systems	570,517			570,517	5	516,939	53,583	
17	County Treasurer	(2,494,827)			(2,494,827)	2,909,709	202,442	212,440	
18	County Clerk	133,631		2,228	135,859	17,641	146,604	6,896	
	District Attorney & Corp.								
19	Counsel	313,805			313,805	21,745	311,282	24,268	
20	Register of Deeds	23,872		20,137	44,009	214,839	175,202	83,646	
21	GIS - Land Records	75,260		256,295	331,555	152,903	184,605	299,853	
22	Environmental Services	340,752			340,752	8,400	333,087	16,065	
23	County Farm	(53,530)			(53,530)	60,795	5,532	1,733	
24	County Insurance	34,392			34,392	213,613	131,672	116,333	
25	Sheriff's Dept	3,544,916			3,544,916	174,366	3,727,184	(7,902)	
26	Health Dept.	246,617		21,315	267,932	97,630	344,598	20,964	
27	Veterans Service	88,190		3,750	91,940	11,059	98,772	4,227	
28	Cultural-Aid to Libraries	314,818			314,818		314,818	-	
	Cultural-Library,Fair & Historical								
29	Society	31,932			31,932	-	31,932	-	
30	Snowmobile/ATV	-			-	27,850	27,850	-	
31	Planning & Development	10,514		4,209	14,723	247,377	196,635	65,465	
32	Emergency Management	102,574			102,574	23,185	157,527	(31,768)	
33	U.W. Extension	243,697		15,843	259,540	39,081	258,578	40,043	
34	Land Conservation	122,907		1,770	124,677	146,768	345,125	(73,680)	
35	Transfers to Other Funds			-	-	-	1,092,830	1,092,830	
36		4,621,616	-	325,547	4,947,163	4,799,702	9,884,949	(138,084)	
37	Total General Fund								

	A	B	C	D	E	F	G	H	I
	Iowa County - Financial Statement								
1									
2		For the Period Ending December 31, 2017 as of 2/1/18 - Preliminary Year End							
3	<b>Department</b> <b><u>Special Revenue &amp; Capital</u></b>	<b><u>Tax Levy</u></b> <b><u>Amount -</u></b> <b><u>Adopted</u></b>	<b><u>Budget</u></b> <b><u>Adjustments</u></b> <b><u>/ Transfers</u></b>	<b><u>Carryovers</u></b> <b><u>From Prior</u></b> <b><u>Year</u></b>	<b><u>2017 Tax Levy</u></b> <b><u>+ Budget</u></b> <b><u>Adjustments /</u></b> <b><u>Transfers /</u></b> <b><u>Carryovers</u></b>	<b><u>Year-to-Date</u></b> <b><u>Revenues -</u></b> <b><u>other than Tax</u></b> <b><u>Levy</u></b>	<b><u>Year-to-Date</u></b> <b><u>Expenditures</u></b>	<b><u>Excess</u></b> <b><u>(Deficiency) of</u></b> <b><u>Revenues over</u></b> <b><u>Expenditures</u></b>	<b><u>Notes</u></b>
38	<b><u>Funds</u></b>								
39	Social Services	1,685,411		9,813	1,695,224	1,221,355	2,806,850	109,729	
40	Child Support	6,895			6,895	175,274	156,668	25,501	
41	ADRC	256,834			256,834	649,420	871,016	35,238	
42	Unified Services Fund	210,292			210,292	-	210,292	-	
43	County Sales Tax Fund	-			-	1,599,253	1,825,000	(225,747)	
44	Revolving Loan Fund				-	62,421	407	62,014	
45	Tri County Airport	15,665			15,665	-	15,665	-	
46	Iowa County Airport - operating	74,147			74,147	97,247	172,366	(972)	
	Wisconsin River Rail Transit -								
47	Expenditures	28,000			28,000	-	28,000	-	
48	Drug Task Force				-	36,303	46,070	(9,767)	
49	Capital Projects Fund - includes								
	Debt Service	925,132	69,756	90,645	1,085,533	1,130,330	2,336,881	(121,018)	
50	<b>Special Rev &amp; Capital Funds</b>								
	<b>Total</b>	<b>3,202,376</b>	<b>69,756</b>	<b>100,458</b>	<b>3,372,590</b>	<b>4,971,603</b>	<b>8,469,215</b>	<b>(125,022)</b>	
51									
52	<b>Enterprise Funds</b>								
	<b>Bloomfield Healthcare &amp;</b>								
53	<b>Rehab</b>	<b>133,034</b>			<b>133,034</b>	<b>4,717,995</b>	<b>5,404,322</b>	<b>(553,293)</b>	
54	Highway Dept-includes 50/50	3,432,352			3,432,352	5,311,767	9,021,965	(277,846)	
	bridge aids & Hwy Debt Pmts								
55	<b>Enterprise Funds Total</b>	<b>3,565,386</b>	<b>-</b>	<b>-</b>	<b>3,565,386</b>	<b>10,029,762</b>	<b>14,426,287</b>	<b>(831,139)</b>	
56									
57	<b>Total of All Funds</b>	<b>11,389,378</b>	<b>69,756</b>	<b>426,005</b>	<b>11,885,139</b>	<b>19,801,066</b>	<b>32,780,451</b>	<b>(1,094,245)</b>	
58	<b>Notes:</b>								