Agenda

Executive Committee

Tuesday November 8, 2022 – 5:30 pm
Conference Call 1-312-626-6799
Zoom Meeting ID: 883 4888 7561
Passcode: 454700
https://us02web.zoom.us/j/88348887561
Health & Human Services Center – Community Room
303 W Chapel St
Dodgeville, Wisconsin

Iowa County Wisconsin

For information regarding access for the disabled, please call 935-0399.

Any subject on this agenda may become an action item.

1	Call to order.
2	Roll Call.
3	Approve the agenda for this November 8, 2022 meeting.
4	Approve the minutes of the October 11, 2022 meeting.
5	Opportunity for members of the audience to address the committee.
6	Consider the 2023 Preliminary Budget.
7	6-30-2022 Financial Reports for the Executive Committee.
8	9-30-2022 Financial Reports for the Executive Committee.
9	Consider Resolution Notice on Intent to Issue Financing for Capital Projects.
10	Consider Resolution Notice on Intent to Issue Financing for Highway Equipment and Projects.
11	Consider Resolution-Carryover of Certain Accounts from 2022 to 2023.
12	Consider Resolution to Approve the Budgets and Approve Funds for 2023 Budget.
13	Consider Resolution Authorizing 2022 Tax Levy for the 2023 Budget.
14	County Administrator's Report
15	Set date and time for next meeting. (December 13, 2022 at 5:30 p.m.)
16	Adjournment.
	Posting verified by the County Clerk's Office: Kris Spurley, Cty Clerk Date: 11-4-22 @ 11:00 am

	Draft Minutes Executive Committee Tuesday October 11, 2022 – 5:30 pm Health & Human Services Center – Community Room 303 W Chapel St Dodgeville, Wisconsin	Iowa County Wisconsin
1	Call to order. The October 11, 2022 Executive Committee meeting was called to order by Chairman John Meyers at 5:30 p.m.	
2	Roll Call. Supervisors present at roll call: John Meyers, Mel Masters, Steve Deal, Mike Peterson, and Dan Nankee Supervisor Dave Gollon arrived at 5:33 p.m. Supervisor Curt Peterson arrived at 5:36 p.m. Others present: Larry Bierke, Jamie Gould, Austin Durst, Steve Michek, Mike Peterson, Allison Leitzinger, Dave Morzenti, Richard Jenkins, and Richard Zemlicka. Via Zoom: Bruce Paull and Nick Portzen.	
3	Approve the agenda for this October 11, 2022 meeting. Motion by Sup. Nankee seconded by Sup. Deal to approve the agenda for the October 11, 2022 meeting. Motion carried.	
4	Approve the minutes of the September 13, 2022 meeting. Motion by Sup. M. Peterson seconded by Sup. Masters to approve the minutes of the September 13, 2022 meeting. Motion carried.	
5	Opportunity for members of the audience to address the committee. Richard Jenkins spoke regarding the potential wind turbine project. Richard Zemlicka provided an updated on the Wisconsin Public Service Commission Winding Siting Council. Bruce Paull spoke regarding the new Law Enforcement Center. Sup. Nankee provided an update on the ARPA funds given to Seniors United for Nutrition (SUN). SUN has spent $15,000 of the ARPA funds so far.	
6	Consider the 2023 Preliminary Budget. (distributed at meeting) County Administrator Bierke reviewed the 2023 preliminary budget. Discussion followed.	
7	Resolution Setting Service of Process Fees, Jail Fees and Administrative Fees for the Iowa County Sheriff's Office. Motion by Sup. Masters seconded by Sup. Gollon to approve Resolution Setting Service of Process Fees, Jail Fees and Administrative Fees for the Iowa County Sheriff's Office. Motion	

	carried.
8	Sheriff's Office Staffing Reserve Account. Motion by Sup. Deal seconded by Sup. Masters to approve Sheriff's Office Staffing Reserve Account. Motion carried.
9	Consider the Classification/Compensation Pay Plan Structure Market Adjustment Resolution. Motion by Sup. Gollon seconded by Sup. C. Peterson to approve the Classification/Compensation Pay Plan Structure Market Adjustment Resolution. Motion carried.
10	Consider MHTC Broadband Expansion Agreement – Green Leaf Glen. Motion by Sup. C. Peterson seconded by Sup. M. Peterson to approve MHTC Broadband Expansion Agreement. Motion carried.
11	Consider Policy 431 Elected Officials Sick Leave Payout Option. Motion by Sup. C. Peterson seconded by Sup. Deal to approve Policy 431 Elected Officials Sick Leave Payout Option. Motion carried.
12	Consider Resolution to Transfer Funds between Funds for 2022 from Social Services and ADRC to General Fund. Motion by Sup. Nankee seconded by Sup. M. Peterson to approve Resolution to Transfer Funds between Funds for 2022 from Social Services and ADRC to General Fund. Motion carried.
13	Consider Resolution to Award 2022 Financing for the Purchase of Capital Equipment and Projects, Demolish the Old Jail Building and Survey the Old Jail Property. Motion by Sup. Deal seconded by Sup. Masters to approve Resolution to Award 2022 Financing for the Purchase of Capital Equipment and Projects, Demolish the Old Jail Building and Survey the Old Jail Property. Motion carried.
14	Consider Resolution to Award 2022 Financing for Highway Department Capital Equipment and Road Construction Projects. Motion by Sup. Gollon seconded by Sup. C. Peterson to approve Resolution to Award 2022 Financing for Highway Department Capital Equipment and Road Construction Projects. Motion carried.
15	Consider Resolution Directing the Redeployment of the Campbell Fund. Motion by Sup. M. Peterson seconded by Sup. Deal to postpone redeployment of the Campbell Fund until December 2022. Motion carried.
16	County Administrator's Report County Administrator Bierke provided the committee with a report.
17	Motion to convene in closed session pursuant to section 19.85(1)(c), Wisconsin Statutes, to consider employment, promotion, compensation or performance evaluation of any public employee over which the governmental body has jurisdiction or exercises responsibility.

	(County Administrator annual performance evaluation and compensation) Motion by Sup. M. Peterson seconded by Sup. Gollon to convene in closed session at 7:10 p.m. Motion carried.
18	Motion to return to open session. Motion by Sup. Gollon seconded by Sup. Masters to return to open session at 8:23 p.m. Motion carried.
19	Possible action on closed session items. No action was taken.
20	Set date and time for next meeting. The next Executive Committee meeting will be held on November 8, 2022 at 5:30 p.m.
21	Adjournment. Motion by Sup. Masters seconded by Sup. M. Peterson to adjourn at 8:43 p.m. Motion carried.
	Prepared by Jamie Gould.

AGENDA ITEM COVER SHEET

Title: Preliminary Financial Reports for the period ending 6/30/2022 (●) Original ( ) Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

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

Preliminary 2022 financial report with a comparison of budget to actual year-do-date for the period ending 6/30/2022

RECOMMENDATIONS (IF ANY):

For informational purposes only

ANY ATTACHMENTS? (Only 1 copy is needed) (●) Yes ( ) No If yes, please list below:

Preliminary 6/30/22 Financial Statements

FISCAL IMPACT:

Financial update of the 2022 budgetary balances as of 6/30/22 - preliminary

LEGAL REVIEW PERFORMED: ( ) Yes (●) No **PUBLICATION REQUIRED:** ( ) Yes (●) No

STAFF PRESENTATION?: (●) Yes ( ) No How much time is needed? 5 minutes

COMPLETED BY: Jamie Gould **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	J	K
1	**IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL**								compiled 10/17/2022 JG		
2	**Preliminary - For the period ending 6/30/2022 as of 10/17/2022**										
3	**Revenue - Compare Budget to Actual**	**Tax Levy**	**Revenue (Excluding Tax Levy)**	**Total Revenues Budgeted**	**Budget Adjustments / Transfers**	**Carryovers From Prior Year**	**2022 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	$ 187,130	$ -	$ 187,130	$ -		$ 187,130	$ -	$ 187,130	46%	
6	03 Restorative Justice - TAD Grant	$ 1,203	$ 66,089	$ 67,292			$ 67,292	$ 7,998	$ 59,294	46%	12%
7	04 CLERK OF CIRCUIT COURT	$ 243,214	$ 389,167	$ 632,381			$ 632,381	$ 225,195	$ 407,186	46%	36%
8	05 EMPLOYEE RELATIONS DEPARTMENT	$ 162,520	$ -	$ 162,520			$ 162,520	$ 1,236	$ 161,284	46%	
9	09 OWI INTENSIVE SUPERVISN PROG	$ 66,919	$ 1,700	$ 68,619			$ 68,619	$ 360	$ 68,259	46%	1%
10	10 CORONER	$ 49,753	$ 4,000	$ 53,753			$ 53,753	$ 1,400	$ 52,353	46%	3%
11	11 FINANCE DEPARTMENT	$ 318,845	$ 400	$ 319,245			$ 319,245	$ 231	$ 319,014	46%	0%
12	12 COUNTY ADMINISTRATION	$ 172,744	$ -	$ 172,744			$ 172,744	$ -	$ 172,744	46%	0%
13	14 ECONOMIC DEVELOPMENT	$ 30,922	$ -	$ 30,922			$ 30,922	$ -	$ 30,922	46%	
14	15 INFORMATION SYSTEMS	$ 612,524	$ -	$ 612,524			$ 612,524	$ -	$ 612,524	46%	
15	20 COUNTY TREASURER	$ -	$ 372,100	$ 372,100			$ 372,100	$ 287,271	$ 84,829	46%	77%
16	20 COUNTY TREASURER - State Shared Rev & Exempt Computer Aid & Personal Property Aid	$ -	$ 661,929	$ 661,929			$ 661,929	$ 139,576	$ 522,353	46%	21%
17	20 COUNTY TREASURER - Property Tax, & Library Aids	$ 362,804	$ -	$ 362,804			$ 362,804	$ 5,543,653	$ (5,180,849)	46%	1528%
18	20 COUNTY TREASURER - Transfer from Sales Tax Fund	$ -	$ 2,416,529	$ 2,416,529			$ 2,416,529	$ -	$ 2,416,529	46%	0%
19	22 COUNTY CLERK	$ 230,142	$ 25,093	$ 255,235			$ 255,235	$ 13,150	$ 242,085	46%	5%
20	24 DISTRICT ATTORNEY	$ 246,309	$ 32,000	$ 278,309			$ 278,309	$ 800	$ 277,509	46%	0%
21	27 CORPORATION COUNSEL	$ 136,458		$ 136,458			$ 136,458	$ -	$ 136,458	46%	
22	30 REGISTER OF DEEDS	$ -	$ 203,000	$ 203,000			$ 203,000	$ 164,909	$ 38,091	46%	81%
23	34 ENVIRONMENTAL SERVICES	$ 520,476	$ 25,281	$ 545,757			$ 545,757	$ 14,842	$ 530,915	46%	3%
24	35 COUNTY FARM	$ -	$ 110,144	$ 110,144			$ 110,144	$ 11,645	$ 98,499	46%	11%
25	36 COUNTY INSURANCE REVENUE	$ 60,595	$ 194,949	$ 255,544			$ 255,544	$ 226,721	$ 28,823	46%	89%
26	40 SHERIFF DEPARTMENT	$ 4,425,302	$ 252,792	$ 4,678,094			$ 4,678,094	$ 97,255	$ 4,580,839	46%	2%
27	50 COUNTY HEALTH DEPARTMENT	$ 300,317	$ 699,404	$ 999,721			$ 999,721	$ 95,285	$ 904,436	46%	10%
28	64 VETERANS SERVICE OFFICE	$ 96,171	$ 11,500	$ 107,671			$ 107,671	$ 11,319	$ 96,352	46%	11%
29	72 CULTURAL - FAIR & HISTORICAL SOCIETY	$ 21,546	$ -	$ 21,546			$ 21,546	$ -	$ 21,546	46%	0%
30	73 SNOWMOBILE/ATV PROGRAM	$ -	$ 45,690	$ 45,690			$ 45,690	$ 22,845	$ 22,845	46%	50%
31	75 PLANNING & DEVELOPMENT DEPT	$ 54,206	$ 447,500	$ 501,706			$ 501,706	$ 253,802	$ 247,904	46%	51%
32	78 EMERGENCY MANAGEMENT	$ 146,231	$ 57,900	$ 204,131			$ 204,131	$ -	$ 204,131	46%	0%
33	82 UNIVERSITY EXTENSION PROGRAM	$ 274,476	$ 101,100	$ 375,576			$ 375,576	$ 4,771	$ 370,805	46%	1%
34	84 LAND CONSERVATION DEPARTMENT	$ 177,754	$ 369,971	$ 547,725			$ 547,725	$ 11,913	$ 535,812	46%	2%
35	90 OPERATING TRANSFERS	$ -	$ -	$ -			$ -	$ -	$ -	46%	
36	**TOTAL: GENERAL FUND**	**$ 8,898,561**	**$ 6,488,238**	**$ 15,386,799**	**$ -**	**$ -**	**$ 15,386,799**	**$ 7,136,177**	**$ 8,250,622**	**46%**	**46%**

	A	B	C	D	E	F	G	H	I	J	K
1	**IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL**								compiled 10/17/2022 JG		
2	**Preliminary - For the period ending 6/30/2022 as of 10/17/2022**										
3	**Revenue - Compare Budget to Actual**	**Tax Levy**	**Revenue (Excluding Tax Levy)**	**Total Revenues Budgeted**	**Budget Adjustments / Transfers**	**Carryovers From Prior Year**	**2022 REVISED BUDGET**	**Total Department YTD REVENUES**	**Actual Compared to Budget - (Excess) / Under**	**PCT OF YEAR**	**PCT YTD**
37	**210 DEPARTMENT OF SOCIAL SERVICE**										
38	60 SOCIAL SERVICES	$ 1,452,710	$ 1,489,189	$ 2,941,899			$ 2,941,899	$ 1,040,988	$ 1,900,911	46%	35%
39	**215 CHILD SUPPORT**										
40	26 CHILD SUPPORT	$ 31,329	$ 211,100	$ 242,429			$ 242,429	$ 108,619	$ 133,810	46%	45%
41	**220 AGING & DISB RESOURCE CENTER**										
42	85 AGING &DISABILTY RESRC CENTR	$ 321,099	$ 523,593	$ 844,692			$ 844,692	$ 658,418	$ 186,274	46%	78%
43	**230 UNIFIED SERVICES FUND**										
44	56 UNIFIED SERVICES	$ 257,552	$ -	$ 257,552			$ 257,552	$ 257,552	$ -	46%	100%
45	**240 SALES TAX FUND**										
46	19 SALES TAX FND	$ -	$ 2,610,000	$ 2,610,000			$ 2,610,000	$ 786,543	$ 1,823,457	46%	30%
47	**245 SOLAR FARM UTILITY TAX FUND**										
48	80 SOLAR FARM UTILITY TAX	$ -	$ 10,611	$ 10,611			$ 10,611	$ -	$ 10,611	46%	0%
49	**262 IOWA COUNTY AIRPORT**										
50	07 IOWA COUNTY AIRPORT	$ 70,000	$ 224,662	$ 294,662			$ 294,662	$ 225,774	$ 68,888	46%	77%
51	**263 RAILROAD**										
52	08 WI RIVER RAIL TRANSIT COMM	$ 30,000	$ -	$ 30,000			$ 30,000	$ 30,000	$ -	46%	100%
53	**280 AMERICAN RESCUE PLAN ACT**										
54	16 AMERICAN RESCUE PLAN ACT	$ -	$ 4,071,040	$ 4,071,040			$ 4,071,040	$ 2,299,587	$ 1,771,453	46%	56%
55	**400 CAPITAL PROJECTS FUND**										
56	32 CAPITAL PROJECTS	$ 4,400,032	$ 5,566,751	$ 9,966,783	$ 20,000		$ 9,986,783	$ 6,343,335	$ 3,643,448	46%	64%
57	**410 CAPITAL PROJECTS - BROADBAND**										
58	32 CAPITAL PROJECTS - BROADBAND	$ -	$ 250,000	$ 250,000			$ 250,000	$ -	$ 250,000	46%	0%
59	**610 BLOOMFIELD**										
60	54 BLOOMFIELD HLTH CARE & REHAB	$ 221,825	$ 5,168,125	$ 5,389,950			$ 5,389,950	$ 1,024,131	$ 4,365,819	46%	19%
61	**710 HIGHWAY DEPARTMENT**										
62	70 HIGHWAY DEPT-includes 50/50 bridge aid	$ 3,029,674	$ 9,983,389	$ 13,013,063			$ 13,013,063	$ 8,258,572	$ 4,754,491	46%	63%
63	**730 Self Insured Workers Comp**										
64	37 SELF-INSURED WORKERS COMP	$ -	$ -	$ -				$ 239,396	$ (239,396)	46%	100%
65											
66	**TOTAL OF ALL FUNDS**	**$ 18,712,782**	**$ 36,596,698**	**$ 55,309,480**	**$ 20,000**	**$ -**	**$ 55,329,480**	**$ 28,409,092**	**$ 26,920,388**	**46%**	**51%**
67											
68	**Other:**										
69	**250 REVOLVING LOAN FUND**										
70	18 REVOLVING LOAN FUND	$ -	$ -	$ -	$ -		$ -	$ 3,500	$ (3,500)	46%	100%
71	**270 DRUG TASK FORCE**										
72	38 DRUG TASK FORCE	$ -	$ -	$ -	$ -		$ -	$ 23,689	$ (23,689)	46%	100%
73											
74	**Total Other:**	$ -	$ -	$ -	$ -	$ -	**$ -**	**$ 27,189**	**$ (27,189)**	**46%**	**100%**
75											
76	**TOTALS All Funds and Other:**	**$ 18,712,782**	**$ 36,596,698**	**$ 55,309,480**	**$ 20,000**	**$ -**	**$ 55,329,480**	**$ 28,436,281**	**$ 26,893,199**	**46%**	**152%**
77											
78	Notes:										
79	YTD = Year-to-date										
80											

		A	B	C	D	E	F	G	H	I
1		IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL						compiled 10/17/2022 JG		
2		**Preliminary - For the period ending 6/30/2022 as of 10/17/2022**					Department YTD	REMAINING	Percent	Actual
3		Expenditure - Compare Budget to Actual	ADOPTED ANNUAL BUDGET	Budget Adjustments / Transfers	Carryovers From Prior Year	2022 REVISED BUDGET	EXPENDITURES	BALANCE	of Year	YTD
4		100 GENERAL FUND								
5	02	COUNTY BOARD	$ 96,085			$ 96,085	$ 24,714	$ 71,371	46%	26%
6	02	COUNTY BOARD - Contingency	$ 89,045			$ 89,045	$ -	$ 89,045	46%	
7	02	COUNTY BOARD - Fire Suppression	$ 2,000			$ 2,000	$ 631	$ 1,369	46%	32%
8	03	Restorative Justice - TAD Grant	$ 67,292			$ 67,292	$ 20,198	$ 47,094	46%	30%
9	04	CLERK OF CIRCUIT COURT	$ 632,381			$ 632,381	$ 329,197	$ 303,184	46%	52%
10	05	Employee Relations Department	$ 162,520			$ 162,520	$ 80,271	$ 82,249	46%	49%
11	09	OWI INTENSIVE SUPERVIS PROG	$ 68,619			$ 68,619	$ 15,354	$ 53,265	46%	22%
12	10	CORONER	$ 53,753			$ 53,753	$ 27,387	$ 26,366	46%	51%
13	11	FINANCE DEPARTMENT	$ 319,245			$ 319,245	$ 128,660	$ 190,585	46%	40%
14	12	COUNTY ADMINISTRATION	$ 172,744			$ 172,744	$ 80,060	$ 92,684	46%	46%
15	14	ECONOMIC DEVELOPMENT	$ 30,922			$ 30,922	$ 31,010	$ (88)	46%	100%
16	15	INFORMATION SYSTEMS	$ 805,995			$ 805,995	$ 368,174	$ 437,821	46%	46%
17	20	COUNTY TREASURER	$ 207,265			$ 207,265	$ 108,348	$ 98,917	46%	52%
18	22	COUNTY CLERK	$ 255,235			$ 255,235	$ 97,689	$ 157,546	46%	38%
19	24	DISTRICT ATTORNEY	$ 278,309		10,416	$ 288,725	$ 135,011	$ 153,714	46%	47%
20	27	CORPORATION COUNSEL	$ 136,458			$ 136,458	$ 45,205	$ 91,253	46%	33%
21	30	REGISTER OF DEEDS	$ 194,944		13,330	$ 208,274	$ 78,942	$ 129,332	46%	38%
22	34	ENVIRONMENTAL SERVICES	$ 545,757			$ 545,757	$ 233,244	$ 312,513	46%	43%
23	35	COUNTY FARM	$ 6,225			$ 6,225	$ 513	$ 5,712	46%	8%
24	36	COUNTY INSURANCE	$ 255,544			$ 255,544	$ 44,450	$ 211,094	46%	17%
25	40	SHERIFF DEPARTMENT	$ 4,678,094		40,589	$ 4,718,683	$ 2,112,864	$ 2,605,819	46%	45%
26	50	COUNTY HEALTH DEPARTMENT	$ 999,721		2,815	$ 1,002,536	$ 293,955	$ 708,581	46%	29%
27	64	VETERANS SERVICE OFFICE	$ 107,671		3,873	$ 111,544	$ 42,850	$ 68,694	46%	38%
28	72	CULTURAL-Aid to Public Libraries	$ 358,004		11,345	$ 369,349	$ 340,366	$ 28,983	46%	92%
29	72	CULTURAL-Fair & Historical Society	$ 26,346			$ 26,346	$ 26,346	$ -	46%	100%
30	73	SNOWMOBILE/ATV PROGRAM	$ 45,690			$ 45,690	$ 82	$ 45,608	46%	0%
31	74	CDBG-EAP Disaster Relief				$ -	$ -	$ -	46%	
32	75	PLANNING & DEVELOPMENT DEPT	$ 501,706		202,268	$ 703,974	$ 174,860	$ 529,114	46%	25%
33	78	EMERGENCY MANAGEMENT	$ 204,131			$ 204,131	$ 36,965	$ 167,166	46%	18%
34	82	UNIVERSITY EXTENSION PROGRAM	$ 375,576		11,836	$ 387,412	$ 115,425	$ 271,987	46%	30%
35	84	LAND CONSERVATION DEPARTMENT	$ 547,725		68,879	$ 616,604	$ 159,691	$ 456,913	46%	26%
36	90	OPERATING TRANSFERS	$ -	$ 10,000		$ 10,000	$ 10,000	$ -	46%	100%
37		**TOTAL: GENERAL FUND**	**$ 12,225,002**	**$ 10,000**	**$ 365,351**	**$ 12,600,353**	**$ 5,162,462**	**$ 7,437,891**	**46%**	**41%**

	A		B	C	D	E	F	G	H	I
1	**IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL**							compiled 10/17/2022 JG		
2	**Preliminary - For the period ending 6/30/2022 as of 10/17/2022**						**Department YTD**	**REMAINING**	**Percent**	**Actual**
3	**Expenditure - Compare Budget to Actual**		**ADOPTED ANNUAL BUDGET**	**Budget Adjustments / Transfers**	**Carryovers From Prior Year**	**2022 REVISED BUDGET**	**EXPENDITURES**	**BALANCE**	**of Year**	**YTD**
38		**210 DEPARTMENT OF SOCIAL SERVICE**								
39	60	SOCIAL SERVICES	$ 2,941,899		$ 7,737	$ 2,949,636	$ 1,236,593	$ 1,713,043	46%	42%
40		**215 CHILD SUPPORT**								
41	26	CHILD SUPPORT	$ 242,329			$ 242,329	$ 48,251	$ 194,078	46%	20%
42		**220 AGING & DISABILITY RESOURCE**								
43	85	AGING & DISABILITY RESOURCE	$ 844,692			$ 844,692	$ 450,916	$ 393,776	46%	53%
44		**230 UNIFIED SERVICES FUND**								
45	56	UNIFIED SERVICES	$ 257,552			$ 257,552	$ 128,776	$ 128,776	46%	50%
46		**240 SALES TAX FUND**								
47	19	SALES TAX FUND	$ 2,610,000			$ 2,610,000	$ -	$ 2,610,000	46%	0%
48		**245 SOLAR FARM UTILITY TAX FUND**								
49	80	SOLAR FARM UTILITY TAX	$ 10,611			$ 10,611	$ -	$ 10,611	46%	0%
50		**260 TRI COUNTY AIRPORT**								
51	07	IOWA COUNTY AIRPORT	$ 294,662			$ 294,662	$ 116,011	$ 178,651	46%	39%
52		**263 RAILROAD**								
53	08	WISCONSIN RIVER RAIL TRANSIT	$ 30,000			$ 30,000	$ 30,000	$ -	100%	100%
54		**280 AMERICAN RESCUE PLAN ACT**								
55	16	AMERICAN RESCUE PLAN ACT	$ 4,071,040			$ 4,071,040	$ 81,416	$ 3,989,624	46%	2%
56		**400 CAPITAL PROJECTS FUND**								
57	32	CAPITAL PROJECTS includes Debt Pmts	$ 10,208,032		$ 163,787	$ 10,371,819	$ 5,625,580	$ 4,746,239	46%	54%
58		**410 CAPITAL PROJECTS - BROADBAND**								
59	32	CAPITAL PROJECTS - BROADBAND	$ 250,000			$ 250,000	$ -	$ 250,000	46%	0%
60		**610 BLOOMFIELD HLTH CARE & REHAB**								
61	54	BLOOMFIELD HLTH CARE & REHAB	$ 5,389,950			$ 5,389,950	$ 2,254,242	$ 3,135,708	46%	42%
62		**710 HIGHWAY DEPARTMENT**								
63	70	HIGHWAY DEPT-includes 50/50 bridge aid	$ 13,255,073			$ 13,255,073	$ 3,680,721	$ 9,574,352	46%	28%
64		**730 Self Insured Workers Comp**								
65	37	SELF-INSURED WORKERS COMP				$ -	$ 279,794	$ (279,794)	46%	
66										
67	**TOTAL OF ALL FUNDS**		**$ 52,630,842**	**$ 10,000**	**$ 536,875**	**$ 53,177,717**	**$ 19,094,762**	**$ 34,082,955**	**46%**	**36%**
68										
69	**Other:**									
70		**250 REVOLVING LOAN FUND**								
71	18	REVOLVING LOAN FUND	$ -			$ -		$ -	46%	
72		**270 DRUG TASK FORCE**								
73	38	DRUG TASK FORCE	$ -			$ -	$ 12,342	$ (12,342)	46%	
74										
75										
76	**Total Other**		**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,342**	**$ (12,342)**	**46%**	
77										
78	**TOTALS All Funds and Other:**		**$ 52,630,842**	**$ 10,000**	**$ 536,875**	**$ 53,177,717**	**$ 19,107,104**	**$ 34,070,613**	**46%**	**36%**
79										
80	Notes:									
81	YTD = Year-to-date									

AGENDA ITEM COVER SHEET

Title: Preliminary Financial Reports for the period ending 9/30/2022 ◉ Original ◯ Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

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

Preliminary 2022 financial report with a comparison of budget to actual year-do-date for the period ending 9/30/2022

RECOMMENDATIONS (IF ANY):

For informational purposes only

ANY ATTACHMENTS? (Only 1 copy is needed) ◉ Yes ◯ No If yes, please list below:

Preliminary 9/30/22 Financial Statements

FISCAL IMPACT:

Financial update of the 2022 budgetary balances as of 9/30/22 - preliminary

LEGAL REVIEW PERFORMED: ◯ Yes ◉ No **PUBLICATION REQUIRED:** ◯ Yes ◉ No

STAFF PRESENTATION?: ◉ Yes ◯ No How much time is needed? 5 minutes

COMPLETED BY: Jamie Gould **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	J	K
1	**IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL**								compiled 10/26/2022 JG		
2	**Preliminary - For the period ending 9/30/2022 as of 10/26/2022**										
3	**Revenue - Compare Budget to Actual**	**Tax Levy**	**Revenue (Excluding Tax Levy)**	**Total Revenues Budgeted**	**Budget Adjustments / Transfers**	**Carryovers From Prior Year**	**2022 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	$ 187,130	$ -	$ 187,130	$ -		$ 187,130	$ -	$ 187,130	69%	
6	03 Restorative Justice - TAD Grant	$ 1,203	$ 66,089	$ 67,292			$ 67,292	$ 20,470	$ 46,822	69%	30%
7	04 CLERK OF CIRCUIT COURT	$ 243,214	$ 389,167	$ 632,381			$ 632,381	$ 359,850	$ 272,531	69%	57%
8	05 EMPLOYEE RELATIONS DEPARTMENT	$ 162,520	$ -	$ 162,520			$ 162,520	$ 1,296	$ 161,224	69%	
9	09 OWI INTENSIVE SUPERVISN PROG	$ 66,919	$ 1,700	$ 68,619			$ 68,619	$ 510	$ 68,109	69%	1%
10	10 CORONER	$ 49,753	$ 4,000	$ 53,753			$ 53,753	$ 6,400	$ 47,353	69%	12%
11	11 FINANCE DEPARTMENT	$ 318,845	$ 400	$ 319,245			$ 319,245	$ 336	$ 318,909	69%	0%
12	12 COUNTY ADMINISTRATION	$ 172,744	$ -	$ 172,744			$ 172,744	$ -	$ 172,744	69%	0%
13	14 ECONOMIC DEVELOPMENT	$ 30,922	$ -	$ 30,922			$ 30,922	$ -	$ 30,922	69%	
14	15 INFORMATION SYSTEMS	$ 612,524	$ -	$ 612,524			$ 612,524	$ -	$ 612,524	69%	
15	20 COUNTY TREASURER	$ -	$ 372,100	$ 372,100			$ 372,100	$ 400,598	$ (28,498)	69%	108%
16	20 COUNTY TREASURER - State Shared Rev & Exempt Computer Aid & Personal Property Aid	$ -	$ 661,929	$ 661,929			$ 661,929	$ 341,080	$ 320,849	69%	52%
17	20 COUNTY TREASURER - Property Tax, & Library Aids	$ 362,804	$ -	$ 362,804			$ 362,804	$ 5,543,653	$ (5,180,849)	69%	1528%
18	20 COUNTY TREASURER - Transfer from Sales Tax Fund	$ -	$ 2,416,529	$ 2,416,529			$ 2,416,529	$ -	$ 2,416,529	69%	0%
19	22 COUNTY CLERK	$ 230,142	$ 25,093	$ 255,235			$ 255,235	$ 23,157	$ 232,078	69%	9%
20	24 DISTRICT ATTORNEY	$ 246,309	$ 32,000	$ 278,309			$ 278,309	$ 16,357	$ 261,952	69%	6%
21	27 CORPORATION COUNSEL	$ 136,458		$ 136,458			$ 136,458	$ 125	$ 136,333	69%	
22	30 REGISTER OF DEEDS	$ -	$ 203,000	$ 203,000			$ 203,000	$ 211,831	$ (8,831)	69%	104%
23	34 ENVIRONMENTAL SERVICES	$ 520,476	$ 25,281	$ 545,757			$ 545,757	$ 22,442	$ 523,315	69%	4%
24	35 COUNTY FARM	$ -	$ 110,144	$ 110,144			$ 110,144	$ 11,645	$ 98,499	69%	11%
25	36 COUNTY INSURANCE REVENUE	$ 60,595	$ 194,949	$ 255,544			$ 255,544	$ 226,721	$ 28,823	69%	89%
26	40 SHERIFF DEPARTMENT	$ 4,425,302	$ 252,792	$ 4,678,094			$ 4,678,094	$ 185,254	$ 4,492,840	69%	4%
27	50 COUNTY HEALTH DEPARTMENT	$ 300,317	$ 699,404	$ 999,721			$ 999,721	$ 174,424	$ 825,297	69%	17%
28	64 VETERANS SERVICE OFFICE	$ 96,171	$ 11,500	$ 107,671			$ 107,671	$ 11,536	$ 96,135	69%	11%
29	72 CULTURAL - FAIR & HISTORICAL SOCIETY	$ 21,546	$ -	$ 21,546			$ 21,546	$ -	$ 21,546	69%	0%
30	73 SNOWMOBILE/ATV PROGRAM	$ -	$ 45,690	$ 45,690			$ 45,690	$ 22,845	$ 22,845	69%	50%
31	75 PLANNING & DEVELOPMENT DEPT	$ 54,206	$ 447,500	$ 501,706			$ 501,706	$ 338,562	$ 163,144	69%	67%
32	78 EMERGENCY MANAGEMENT	$ 146,231	$ 57,900	$ 204,131			$ 204,131	$ -	$ 204,131	69%	0%
33	82 UNIVERSITY EXTENSION PROGRAM	$ 274,476	$ 101,100	$ 375,576			$ 375,576	$ 6,073	$ 369,503	69%	2%
34	84 LAND CONSERVATION DEPARTMENT	$ 177,754	$ 369,971	$ 547,725			$ 547,725	$ 14,364	$ 533,361	69%	3%
35	90 OPERATING TRANSFERS	$ -	$ -	$ -			$ -	$ -	$ -	69%	
36	**TOTAL: GENERAL FUND**	**$ 8,898,561**	**$ 6,488,238**	**$ 15,386,799**	**$ -**	**$ -**	**$ 15,386,799**	**$ 7,939,529**	**$ 7,447,270**	**69%**	**52%**

IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL

compiled 10/26/2022 JG

Preliminary - For the period ending 9/30/2022 as of 10/26/2022

Row		A: Revenue - Compare Budget to Actual	B: Tax Levy	C: Revenue (Excluding Tax Levy)	D: Total Revenues Budgeted	E: Budget Adjustments / Transfers	F: Carryovers From Prior Year	G: 2022 REVISED BUDGET	H: Total Department YTD REVENUES	I: Actual Compared to Budget - (Excess) / Under	J: PCT OF YEAR	K: PCT YTD
37		**210 DEPARTMENT OF SOCIAL SERVICE**										
38	60	SOCIAL SERVICES	$ 1,452,710	$ 1,489,189	$ 2,941,899			$ 2,941,899	$ 1,657,553	$ 1,284,346	69%	56%
39		**215 CHILD SUPPORT**										
40	26	CHILD SUPPORT	$ 31,329	$ 211,100	$ 242,429			$ 242,429	$ 165,526	$ 76,903	69%	68%
41		**220 AGING & DISB RESOURCE CENTER**										
42	85	AGING &DISABILTY RESRC CENTR	$ 321,099	$ 523,593	$ 844,692			$ 844,692	$ 815,896	$ 28,796	69%	97%
43		**230 UNIFIED SERVICES FUND**										
44	56	UNIFIED SERVICES	$ 257,552	$ -	$ 257,552			$ 257,552	$ 257,552	$ -	69%	100%
45		**240 SALES TAX FUND**										
46	19	SALES TAX FND	$ -	$ 2,610,000	$ 2,610,000			$ 2,610,000	$ 1,501,762	$ 1,108,238	69%	58%
47		**245 SOLAR FARM UTILITY TAX FUND**										
48	80	SOLAR FARM UTILITY TAX	$ -	$ 10,611	$ 10,611			$ 10,611	$ -	$ 10,611	69%	0%
49		**255 OPIOIDS SETTLEMENT FUND**										
50	21	OPIOIDS SETTLEMENT FUND	$ -	$ -	$ -			$ -	$ 21,786	$ (21,786)	69%	0%
51		**262 IOWA COUNTY AIRPORT**										
52	07	IOWA COUNTY AIRPORT	$ 70,000	$ 224,662	$ 294,662			$ 294,662	$ 329,986	$ (35,324)	69%	112%
53		**263 RAILROAD**										
54	08	WI RIVER RAIL TRANSIT COMM	$ 30,000	$ -	$ 30,000			$ 30,000	$ 30,000	$ -	69%	100%
55		**280 AMERICAN RESCUE PLAN ACT**										
56	16	AMERICAN RESCUE PLAN ACT	$ -	$ 4,071,040	$ 4,071,040			$ 4,071,040	$ 2,299,587	$ 1,771,453	69%	56%
57		**400 CAPITAL PROJECTS FUND**										
58	32	CAPITAL PROJECTS	$ 4,400,032	$ 5,566,751	$ 9,966,783	$ 20,000		$ 9,986,783	$ 6,343,335	$ 3,643,448	69%	64%
59		**410 CAPITAL PROJECTS - BROADBAND**										
60	32	CAPITAL PROJECTS - BROADBAND	$ -	$ 250,000	$ 250,000			$ 250,000	$ 27,090	$ 222,910	69%	11%
61		**610 BLOOMFIELD**										
62	54	BLOOMFIELD HLTH CARE & REHAB	$ 221,825	$ 5,168,125	$ 5,389,950			$ 5,389,950	$ 1,074,686	$ 4,315,264	69%	20%
63		**710 HIGHWAY DEPARTMENT**										
64	70	HIGHWAY DEPT-includes 50/50 bridge aid	$ 3,029,674	$ 9,983,389	$ 13,013,063			$ 13,013,063	$ 9,735,719	$ 3,277,344	69%	75%
65		**730 Self Insured Workers Comp**										
66	37	SELF-INSURED WORKERS COMP	$ -	$ -	$ -				$ 294,363	$ (294,363)	69%	100%
67												
68		**TOTAL OF ALL FUNDS**	**$ 18,712,782**	**$ 36,596,698**	**$ 55,309,480**	**$ 20,000**	**$ -**	**$ 55,329,480**	**$ 32,494,370**	**$ 22,835,110**	**69%**	**59%**
69												
70		**Other:**										
71		**250 REVOLVING LOAN FUND**										
72	18	REVOLVING LOAN FUND	$ -	$ -	$ -	$ -		$ -	$ 4,500	$ (4,500)	69%	100%
73		**270 DRUG TASK FORCE**										
74	38	DRUG TASK FORCE	$ -	$ -	$ -	$ -		$ -	$ 30,745	$ (30,745)	69%	100%
75												
76		**Total Other:**	$ -	$ -	$ -	$ -	$ -	**$ -**	**$ 35,245**	**$ (35,245)**	**69%**	**100%**
77												
78		**TOTALS All Funds and Other:**	**$ 18,712,782**	**$ 36,596,698**	**$ 55,309,480**	**$ 20,000**	**$ -**	**$ 55,329,480**	**$ 32,529,615**	**$ 22,799,865**	**69%**	**59%**
79												
80		Notes:										
81		YTD = Year-to-date										
82												

	A	B	C	D	E	F	G	H	I
1	IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL						compiled 10/26/2022 JG		
2	Preliminary - For the period ending 9/30/2022 as of 10/26/2022					Department YTD	REMAINING	Percent	Actual
3	Expenditure - Compare Budget to Actual	ADOPTED ANNUAL BUDGET	Budget Adjustments / Transfers	Carryovers From Prior Year	2022 REVISED BUDGET	EXPENDITURES	BALANCE	of Year	YTD
4	100 GENERAL FUND								
5	02 COUNTY BOARD	$ 96,085			$ 96,085	$ 41,684	$ 54,401	69%	43%
6	02 COUNTY BOARD - Contingency	$ 89,045			$ 89,045	$ -	$ 89,045	69%	
7	02 COUNTY BOARD - Fire Suppression	$ 2,000			$ 2,000	$ 631	$ 1,369	69%	32%
8	03 Restorative Justice - TAD Grant	$ 67,292			$ 67,292	$ 31,593	$ 35,699	69%	47%
9	04 CLERK OF CIRCUIT COURT	$ 632,381			$ 632,381	$ 503,253	$ 129,128	69%	80%
10	05 Employee Relations Department	$ 162,520			$ 162,520	$ 114,834	$ 47,686	69%	71%
11	09 OWI INTENSIVE SUPERVIS PROG	$ 68,619			$ 68,619	$ 25,055	$ 43,564	69%	37%
12	10 CORONER	$ 53,753			$ 53,753	$ 41,146	$ 12,607	69%	77%
13	11 FINANCE DEPARTMENT	$ 319,245			$ 319,245	$ 206,732	$ 112,513	69%	65%
14	12 COUNTY ADMINISTRATION	$ 172,744			$ 172,744	$ 126,512	$ 46,232	69%	73%
15	14 ECONOMIC DEVELOPMENT	$ 30,922			$ 30,922	$ 32,669	$ (1,747)	69%	106%
16	15 INFORMATION SYSTEMS	$ 805,995			$ 805,995	$ 530,590	$ 275,405	69%	66%
17	20 COUNTY TREASURER	$ 207,265			$ 207,265	$ 156,101	$ 51,164	69%	75%
18	22 COUNTY CLERK	$ 255,235			$ 255,235	$ 164,043	$ 91,192	69%	64%
19	24 DISTRICT ATTORNEY	$ 278,309		10,416	$ 288,725	$ 207,897	$ 80,828	69%	72%
20	27 CORPORATION COUNSEL	$ 136,458			$ 136,458	$ 78,012	$ 58,446	69%	57%
21	30 REGISTER OF DEEDS	$ 194,944		13,330	$ 208,274	$ 127,174	$ 81,100	69%	61%
22	34 ENVIRONMENTAL SERVICES	$ 545,757			$ 545,757	$ 343,606	$ 202,151	69%	63%
23	35 COUNTY FARM	$ 6,225			$ 6,225	$ 1,464	$ 4,761	69%	24%
24	36 COUNTY INSURANCE	$ 255,544			$ 255,544	$ 44,450	$ 211,094	69%	17%
25	40 SHERIFF DEPARTMENT	$ 4,678,094		40,589	$ 4,718,683	$ 3,399,716	$ 1,318,967	69%	72%
26	50 COUNTY HEALTH DEPARTMENT	$ 999,721		2,815	$ 1,002,536	$ 454,463	$ 548,073	69%	45%
27	64 VETERANS SERVICE OFFICE	$ 107,671		3,873	$ 111,544	$ 70,099	$ 41,445	69%	63%
28	72 CULTURAL-Aid to Public Libraries	$ 358,004		11,345	$ 369,349	$ 339,166	$ 30,183	69%	92%
29	72 CULTURAL-Fair & Historical Society	$ 26,346			$ 26,346	$ 26,346	$ -	69%	100%
30	73 SNOWMOBILE/ATV PROGRAM	$ 45,690			$ 45,690	$ 36,066	$ 9,624	69%	79%
31	74 CDBG-EAP Disaster Relief				$ -	$ -	$ -	69%	
32	75 PLANNING & DEVELOPMENT DEPT	$ 501,706		202,268	$ 703,974	$ 259,664	$ 444,310	69%	37%
33	78 EMERGENCY MANAGEMENT	$ 204,131			$ 204,131	$ 152,232	$ 51,899	69%	75%
34	82 UNIVERSITY EXTENSION PROGRAM	$ 375,576		11,836	$ 387,412	$ 142,614	$ 244,798	69%	37%
35	84 LAND CONSERVATION DEPARTMENT	$ 547,725		68,879	$ 616,604	$ 252,942	$ 363,662	69%	41%
36	90 OPERATING TRANSFERS	$ -	$ 10,000		$ 10,000	$ 10,000	$ -	69%	100%
37	**TOTAL: GENERAL FUND**	**$ 12,225,002**	**$ 10,000**	**$ 365,351**	**$ 12,600,353**	**$ 7,920,754**	**$ 4,679,599**	**69%**	**63%**

IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL — compiled 10/26/2022 JG

Preliminary - For the period ending 9/30/2022 as of 10/26/2022

		A	B	C	D	E	F	G	H	I
3		Expenditure - Compare Budget to Actual	ADOPTED ANNUAL BUDGET	Budget Adjustments / Transfers	Carryovers From Prior Year	2022 REVISED BUDGET	Department YTD EXPENDITURES	REMAINING BALANCE	Percent of Year	Actual YTD
38		**210 DEPARTMENT OF SOCIAL SERVICE**								
39	60	SOCIAL SERVICES	$ 2,941,899		$ 7,737	$ 2,949,636	$ 1,919,996	$ 1,029,640	69%	65%
40		**215 CHILD SUPPORT**								
41	26	CHILD SUPPORT	$ 242,329			$ 242,329	$ 173,567	$ 68,762	69%	72%
42		**220 AGING & DISABILITY RESOURCE**								
43	85	AGING & DISABILITY RESOURCE	$ 844,692			$ 844,692	$ 652,430	$ 192,262	69%	77%
44		**230 UNIFIED SERVICES FUND**								
45	56	UNIFIED SERVICES	$ 257,552			$ 257,552	$ 193,164	$ 64,388	75%	75%
46		**240 SALES TAX FUND**								
47	19	SALES TAX FUND	$ 2,610,000			$ 2,610,000	$ -	$ 2,610,000	69%	0%
48		**245 SOLAR FARM UTILITY TAX FUND**								
49	80	SOLAR FARM UTILITY TAX	$ 10,611			$ 10,611	$ -	$ 10,611	69%	0%
50		**260 TRI COUNTY AIRPORT**								
51	07	IOWA COUNTY AIRPORT	$ 294,662			$ 294,662	$ 232,655	$ 62,007	69%	79%
52		**263 RAILROAD**								
53	08	WISCONSIN RIVER RAIL TRANSIT	$ 30,000			$ 30,000	$ 30,000	$ -	100%	100%
54		**280 AMERICAN RESCUE PLAN ACT**								
55	16	AMERICAN RESCUE PLAN ACT	$ 4,071,040			$ 4,071,040	$ 83,566	$ 3,987,474	69%	2%
56		**400 CAPITAL PROJECTS FUND**								
57	32	CAPITAL PROJECTS includes Debt Pmts	$ 10,208,032		$ 163,787	$ 10,371,819	$ 5,717,511	$ 4,654,308	69%	55%
58		**410 CAPITAL PROJECTS - BROADBAND**								
59	32	CAPITAL PROJECTS - BROADBAND	$ 250,000			$ 250,000	$ 125	$ 249,875	69%	0%
60		**610 BLOOMFIELD HLTH CARE & REHAB**								
61	54	BLOOMFIELD HLTH CARE & REHAB	$ 5,389,950			$ 5,389,950	$ 2,303,021	$ 3,086,929	69%	43%
62		**710 HIGHWAY DEPARTMENT**								
63	70	HIGHWAY DEPT-includes 50/50 bridge aid	$ 13,255,073			$ 13,255,073	$ 7,922,045	$ 5,333,028	69%	60%
64		**730 Self Insured Workers Comp**								
65	37	SELF-INSURED WORKERS COMP				$ -	$ 292,551	$ (292,551)	69%	
66										
67		**TOTAL OF ALL FUNDS**	**$ 52,630,842**	**$ 10,000**	**$ 536,875**	**$ 53,177,717**	**$ 27,441,385**	**$ 25,736,332**	**69%**	**52%**
69		**Other:**								
70		**250 REVOLVING LOAN FUND**								
71	18	REVOLVING LOAN FUND	$ -			$ -		$ -	69%	
72		**270 DRUG TASK FORCE**								
73	38	DRUG TASK FORCE	$ -			$ -	$ 23,587	$ (23,587)	69%	
74										
75										
76		**Total Other**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 23,587**	**$ (23,587)**	**69%**	
77										
78		**TOTALS All Funds and Other:**	**$ 52,630,842**	**$ 10,000**	**$ 536,875**	**$ 53,177,717**	**$ 27,464,972**	**$ 25,712,745**	**69%**	**52%**
79										
80		Notes:								
81		YTD = Year-to-date								

AGENDA ITEM COVER SHEET

Title: Resolution Notice on Intent to Issue Financing for Capital Projects (●) Original ( ) Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

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

Resolution for the Notice of Intent to Issue Financing Regarding the Purchase of Capital Equipment and Projects in 2022 - equipment will be purchased in 2023 and debt will be paid back in 2024.

RECOMMENDATIONS (IF ANY):

Recommend to Approve

ANY ATTACHMENTS? (Only 1 copy is needed) (●) Yes ( ) No If yes, please list below:

Resolution for the Notice on Intent to Issue Financing Regarding the Purchase of Capital Equipment & Projects

FISCAL IMPACT:

The funds will be borrowed in 2023 and the impact to the 2024 Debt Levy to pay back the short-term borrowing. Amount depends on the interest rate the funds are borrowed at.

LEGAL REVIEW PERFORMED: ( ) Yes (●) No **PUBLICATION REQUIRED:** (●) Yes ( ) No

STAFF PRESENTATION?: (●) Yes ( ) No How much time is needed? 5 minutes

COMPLETED BY: Jamie Gould **DEPT:** Finance Department

2/3 VOTE REQUIRED: ( ) Yes (●) No

TO BE COMPLETED BY COMMITTEE CHAIR

MEETING DATE: **AGENDA ITEM #**

COMMITTEE ACTION:

RESOLUTION NO.

Notice on Intent to Issue Financing Regarding the Purchase of Capital Projects

WHEREAS, the County of Iowa, Wisconsin (the "Issuer") plans to purchase equipment and capital projects for use by various Iowa County Departments; and

WHEREAS, Iowa County adopts a capital improvement plan each year for multiple departments that includes capital equipment and projects; and

WHEREAS, the Issuer expects to finance the Project on a short-term basis by issuing financing through the State Trust Fund Loan Program (STFL), promissory notes, or through a financial institution (collectively, the "Financing"); and

WHEREAS, because the financing will not be issued prior to commencement of the project, the Issuer must provide interim financing to cover costs for the Project incurred prior to receipt of the proceeds of the Financing; and

WHEREAS, the County of Iowa (the "Governing Body") of the Issuer deems it to be necessary, desirable, and in the best interests of the Issuer to advance moneys from its funds on hand on an interim basis to pay the costs of the Project until the Financing is issued;

WHEREAS, the Executive Committee recommends to the Iowa County Board to finance up to $855,583 to purchase capital equipment and projects in 2023 for a time period of six months to one year; and

NOW, THEREFORE, BE IT RESOLVED the Iowa County Board approves the recommendation of the Iowa County Executive Committee and authorizes the financing up to $855,583 for the purchase of equipment and capital projects for the Capital Projects Fund; and

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Governing Body of the Issuer that:
Section 1. Expenditure of Funds. The Issuer shall make expenditures as needed from its funds on hand to pay the cost of the Project until proceeds of the Financing become available.

Section 2. Declaration of Official Intent. The Issuer hereby officially declares its intent under Treas. Reg. Section 1.150-2 to reimburse said expenditures with proceeds of the Financing, the principal amount of which is not expected to exceed $855,583.

Section 3. Unavailability of Long-Term Funds. No funds for payment of the Project from sources other than the Financing are, or are reasonable expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the Issuer pursuant to its budget or financial policies.

Section 4. Public Availability of Official Intent Resolution. The Resolution shall be made available for public inspection at the office of the Issuer's County Clerk within 30 days after its approval in compliance with applicable State law governing the availability of records of official acts including Subchapter II of Chapter 19, and shall remain available for public inspection until the Financing is issued.

Section 5. Effective Date. This Resolution shall be effective upon its adoption and approval.

AGENDA ITEM COVER SHEET

Title: Resolution Notice on Intent to Issue Financing for Highway Equipment anc

(•) Original ( ) Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

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

Resolution for the Notice of Intent to Issue Financing Regarding the Purchase of Highway Equipment and Projects in 2023 - equipment will be purchased in 2023 and debt will be paid back in 2024.

RECOMMENDATIONS (IF ANY):

Recommend to Approve

ANY ATTACHMENTS? (Only 1 copy is needed) (•) Yes ( ) No If yes, please list below:

Resolution for the Notice on Intent to Issue Financing Regarding the Purchase of Highway Equipment and Projects

FISCAL IMPACT:

The funds will be borrowed in 2023 and the impact to the 2024 Debt Levy to pay back the short-term borrowing. Amount depends on the interest rate the funds are borrowed at.

LEGAL REVIEW PERFORMED: ( ) Yes (•) No **PUBLICATION REQUIRED:** (•) Yes ( ) No

STAFF PRESENTATION?: (•) Yes ( ) No How much time is needed? 5 minutes

COMPLETED BY: Jamie Gould **DEPT:** Finance Department

2/3 VOTE REQUIRED: ( ) Yes (•) No

TO BE COMPLETED BY COMMITTEE CHAIR

MEETING DATE: **AGENDA ITEM #**

COMMITTEE ACTION:

RESOLUTION NO.

Notice on Intent to Issue Financing Regarding the Purchase of Highway Equipment and Projects

WHEREAS, the County of Iowa, Wisconsin (the "Issuer") plans to purchase equipment (the "Project") for use by the Highway Department; and

WHEREAS, Iowa County adopts a capital improvement plan each year and the equipment and projects were included in the approved plan; and

WHEREAS, the Issuer expects to finance the Project on a short-term basis by issuing financing through the State Trust Fund Loan Program (STFL), promissory notes, or through a financial institution (collectively, the "Financing"); and

WHEREAS, because the financing will not be issued prior to commencement of the project, the Issuer must provide interim financing to cover costs for the Project incurred prior to receipt of the proceeds of the Financing; and

WHEREAS, the County of Iowa (the "Governing Body") of the Issuer deems it to be necessary, desirable, and in the best interests of the Issuer to advance moneys from its funds on hand on an interim basis to pay the costs of the Project until the Financing is issued;

WHEREAS, the Executive Committee recommends to the Iowa County Board to finance $1,470,000 to purchase equipment and complete road construction projects in 2023 for the Highway Department for a time period of six months to one year; and

NOW, THEREFORE, BE IT RESOLVED the Iowa County Board approves the recommendation of the Iowa County Executive Committee and authorizes the financing of $1,470,000 for the purchase of equipment and complete road construction projects for the Highway Department; and

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Governing Body of the Issuer that:
Section 1. Expenditure of Funds. The Issuer shall make expenditures as needed from its funds on hand to pay the cost of the Project until proceeds of the Financing become available.

Section 2. Declaration of Official Intent. The Issuer hereby officially declares its intent under Treas. Reg. Section 1.150-2 to reimburse said expenditures with proceeds of the Financing, the principal amount of which is not expected to exceed $1,470,000.

Section 3. Unavailability of Long-Term Funds. No funds for payment of the Project from sources other than the Financing are, or are reasonable expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the Issuer pursuant to its budget or financial policies.

Section 4. Public Availability of Official Intent Resolution. The Resolution shall be made available for public inspection at the office of the Issuer's County Clerk within 30 days after its approval in compliance with applicable State law governing the availability of records of official acts including Subchapter II of Chapter 19, and shall remain available for public inspection until the Financing is issued.

Section 5. Effective Date. This Resolution shall be effective upon its adoption and approval.

AGENDA ITEM COVER SHEET

Title: Resolution-Carryover of Certain Accounts from 2022 to 2023 ◉ Original ◯ Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

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

Resolution: Carryover of Certain Accounts from 2022 to 2023

RECOMMENDATIONS (IF ANY):

Recommend to Approve

ANY ATTACHMENTS? (Only 1 copy is needed) ◉ Yes ◯ No If yes, please list below:

Resolution for Carryover of Certain Accounts

FISCAL IMPACT:

Carryover over of funds at the end of 2022 to be spent in 2023. Most have outside restrictions

LEGAL REVIEW PERFORMED: ◯ Yes ◉ No **PUBLICATION REQUIRED:** ◯ Yes ◉ No

STAFF PRESENTATION?: ◉ Yes ◯ No How much time is needed? 5 minutes

COMPLETED BY: Jamie Gould **DEPT:** Finance Department

2/3 VOTE REQUIRED: ◯ Yes ◉ No

TO BE COMPLETED BY COMMITTEE CHAIR

MEETING DATE: **AGENDA ITEM #**

COMMITTEE ACTION:

RESOLUTION NO.

CARRYOVER OF CERTAIN ACCOUNTS

WHEREAS, certain departments desire to carry over revenues or unused levy dollars from the 2022 budget for use in 2023 in an amount to be determined upon closing the 2022 books; and
WHEREAS, the use of certain revenues is limited by externally enforceable constraints; and
WHEREAS, the Executive Committee has reviewed these requests as required by the Iowa County Carryover Funds Policy dated August 21, 2018,

NOW, THEREFORE, BE IT RESOLVED, that the following unspent revenues and appropriations and any other externally restricted unexpended revenues shall be carried forward from 2022 to 2023 as the restrictions permit:

Department	Carryover	Restriction
District Attorney	Crime Prevention Surcharge	Restricted funds collected from the crime prevention surcharge for grants for crime prevention purposes per resolution 4-0416
Register of Deeds	Remaining Redaction Fees collected but not yet spent	Redaction software that blocks out Social Security numbers on documents.
Land Records / GIS	Retained Fees – County Land Record Fees	Retained Fees qualified expenses per the County Land Records Modernization Plan and Wis. Ss. 59.72(5)(b)3
Land Records / GIS	Retained Fees – Computer Access.	Land Records Modernization Plan and Wis. Ss. 59.72(5)(b)3
Land Records / GIS	WLIP Grant	WLIP grant agreement and Wis. Ss. 16.967
Land Records / GIS	WLIP Training Grant	Qualified expenses per WLIP grant agreement and Wis. Ss. 16.967
Sheriff's Department - Capital Projects Fund	Jail Assessment Fees/Funds	Statutorily restricted (Wis. Ss. 302.46(2)) Jail maintenance and improvements
Sheriff's Department	K-9 donations	Designated donations to be use for the purchase of a K-9 unit
Sheriff's Department	Project Life Saver Funds	Designated funds for Project Life Saver
Sheriff's Department	Contributions from Other	Donations – Utilized at the discretion of the Sheriff's Department or directed by the donor for expenses related to the Sheriff's Department
Sheriff's Department	Staff Fitness Room	Donations – Utilized for the Staff Fitness Room at the Law Enforcement Center
Veterans Service Office	Donations received	Donations - Utilized at the discretion of the CVSO or as directed by the donor for expenses related to servicing the veterans
Veterans Service Office	Donations received	Donations received for the HELP Program
Library Aids	Library Aids for marketing of the libraries located in the county	Library Aids levied for Library Use only
U.W. Extension Office	Registration Fees for Pesticide Training and Extension Conferences	Qualified expenses related to the U.W. Extension Programs including pesticide training, and extension conferences.
U.W. Extension Office	Grant Funds and Fees	UW Extension Programs
U.W. Extension Office	Reimbursement from State UWEX	Family Living Expenditures
Land Conservation	Donations	Conservation Youth Education programs
Land Conservation	Multi Discharge Variance Payments from Municipalities	To fund on-farm practice-phosphorus reductions projects and have 2 years to use funds
Social Services Department	Donations	Used for the purpose designated by the donor
Social Services Department	Restitution	Paid to the claimant as per court order

Aging and Disability Resource Center	Vehicle Trust	DOT funds for 85.21 transportation services
Aging and Disability Resource Center	Other Donation Trust	Donations used for the purpose designated by the donor
Bloomfield	Restricted Donations	Restricted Donations used for the purpose designated by the donor

Recommended this 8th day of November, 2022 by the Executive Committee of the Iowa County Board of Supervisors

AGENDA ITEM COVER SHEET

Title: Resolution to Approve the Budgets and Approve Funds for 2023 Budget

(•) Original ( ) Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

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

Resolution to Approve the Budgets and Approve Funds for the County of Iowa for the Fiscal Year Beginning January 1, 2023 and ending December 31, 2023

RECOMMENDATIONS (IF ANY):

Recommend to Approve

ANY ATTACHMENTS? (Only 1 copy is needed) (•) Yes ( ) No If yes, please list below:

Resolution to Approve the Budgets and Approve Funds for the County of Iowa for the Fiscal Year Beginning January 1, 2023 and ending December 31, 2023

FISCAL IMPACT:

Approving the Iowa County Budget and Funds for calendar year 2023. Total Operating & Debt Tax Levy is $15,904,183.

LEGAL REVIEW PERFORMED: ( ) Yes (•) No **PUBLICATION REQUIRED:** ( ) Yes (•) No

STAFF PRESENTATION?: (•) Yes ( ) No How much time is needed? 5 minutes

COMPLETED BY: Jamie Gould **DEPT:** Finance Department

2/3 VOTE REQUIRED: ( ) Yes (•) No

TO BE COMPLETED BY COMMITTEE CHAIR

MEETING DATE: **AGENDA ITEM #**

COMMITTEE ACTION:

RESOLUTION NO.
A RESOLUTION TO APPROVE THE BUDGETS AND APPROVE FUNDS FOR THE COUNTY OF IOWA FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023, AND ENDING DECEMBER 31, 2023

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 1, 2023, and ending December 31, 2023, which has been reviewed by the appropriate Committees and the Iowa County Board of Supervisors; and

WHEREAS, it is necessary to adopt said budget and appropriate sufficient funds to meet the requirements included therein and establish accountability; and

WHEREAS, by resolution establish budget controls in the appropriation/expenditure process.

NOW THEREFORE, BE IT RESOLVED by the Iowa County Board of Supervisors this 15th day of November, 2022, that the fiscal year 2023 annual budget of the Iowa County operations in the amount of $49,147,148 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 $15,904,183 for fiscal year 2023 be, and is hereby, made for operating and debt; and

BE IT FURTHER RESOLVED that the following annual appropriations for fiscal year 2023 be, and are hereby, made for the following Fund functions:

General Funds:	
➢ General Government	$ 4,487,115
➢ Public Safety	$ 5,403,906
➢ Health and Social Services	$ 728,754
➢ Culture, Recreation and Education	$ 660,156
➢ Conservation and Development	$ 1,096,651
➢ Transfer to Highway	$ 2,000,000
Total General Fund	**$14,376,582**
Special Revenue Funds:	
➢ Social Services Fund	$ 2,936,120
➢ Child Support Fund	$ 246,724
➢ Aging and Disability Resource Center	$ 969,975
➢ Unified Community Services	$ 267,500
➢ Sales Tax Fund – transfer to General Fund	$ 2,500,000
➢ Iowa County Airport	$ 261,582
➢ Wisconsin River Rail Transit	$ 30,000
➢ American Rescue Plan Act	$ 150,000
➢ American Rescue Plan Act – transfer to Broadband Fund	$ 300,000
➢ American Rescue Plan Act – transfer to Highway	$ 3,000,000
Total Special Revenue Funds	**$10,661,901**
➢ **Capital Outlay**	**$ 1,746,834**
➢ **Debt Service**	**$ 5,098,232**

Enterprise Fund:

➢ Iowa County Highway	$ 17,263,599
Total Enterprise Fund:	**$ 17,263,599**
Total All Funds:	**$49,147,148**

BE IT FURTHER RESOLVED that the total amount of Federal, State and Local Funds included for fiscal year 2023 is $26,867,118; and

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

➢ To General Fund from the Sales Tax Fund	$2,500,000
➢ To Broadband Fund from ARPA Fund	$ 300,000
➢ To Highway Department from General Fund	$2,000,000
➢ To Highway Department from ARPA Fund	$3,000,000
➢ To Highway Department from Highway Department Fund Balance	$ 667,748
➢ To the Airport from Airport Capital Projects Fund Balance	$ 6,500
Total All Funds:	**$8,474,248**

BE IT FURTHER RESOLVED part of the overall funding for the 2023 budget includes short-term borrowing of $1,470,000 for Highway Department equipment purchases and projects and short-term borrowing of $855,583 in the Capital Projects Fund for equipment and capital projects.

BE IT FURTHER RESOLVED that the amount of tax to be levied or certified, the amounts of the various appropriations and the purposes of such appropriations stated in a budget required under statute 65.90 (1) may not be changed unless authorized by a vote of two-thirds of the entire membership of the governing body of the County. The changes shall be published in a class 1 notice thereof under ch. 985, within 10 days after any change is made. Failure to give notice shall preclude any changes to the budget; and

BE IT FURTHER RESOLVED the County Board authorizes its standing Finance Committee (i.e., Executive Committee) to transfer funds between budgeted items of an individual county office or department, if such budgeted items have been separately appropriated, and to supplement the appropriations for a particular office, department, or activity by transfers from the contingent fund. Such committee transfers shall not exceed the amount set up in the contingent fund as adopted in the annual budget, nor aggregate in the case of an individual office, department, or activity in excess of 10 percent of the funds originally provided by such office, department, and activity in such annual budget. The changes shall be published in a class 1 notice thereof under W§ ch. 985, within 10 days after any change is made; and

BE IT FURTHER RESOLVED that, upon receiving notice of grant or program opportunities offered by various federal, state, local and other outside organizations, the County Administrator or designee be, and is hereby designated as the agent to execute the necessary grant or program application and other documentation, unless the terms of the grant or program require specific actions by the Board, to give such assurances as may be required by the agreement subject to approval as to form by legal review and to provide such additional information as may be required by the awarding organization. Funding awarded shall be subject to appropriation by the Board of Supervisors prior to expenditure; and

BE IT FURTHER RESOLVED that interest earned on all funds including grant and program awards received from Federal, State, local and other outside organizations be, and is hereby, as allowed by law, appropriated for purposes of managing the General Fund unless restricted or prohibited by the program; and

BE IT FURTHER RESOLVED that additional funds received for various County programs, including contributions and donations be, and are hereby, appropriated for the purposed established by each program; and

BE IT FURTHER RESOLVED that this budget adoption shall be considered a categorical authorization and Department Heads shall have the authority to expend or receive funds within their respective budgets without regard to specific line items but may not exceed appropriations within or transfer appropriations between the following categories without prior Executive Committee approval:

- REVENUE
- EXPENDITURES

BE IT FURTHER RESOLVED that the County maintain an unrestricted undesignated General Fund reserve account balance maintained at a minimum level of 20% and a maximum level of 25% for the purposes of maintaining necessary cash flows, emergency appropriations as authorized by a 2/3 vote of the County Board's full membership, and serve as a "rainy day fund"; and

BE IT FURTHER RESOLVED that the monies be, and are hereby, appropriated for fiscal year 2023 in the various funds for continuing capital and special projects shall not exceed the Restricted, Committed and Assigned Fund Balances as recorded in the County's audited accounting records. The Finance Department shall advise the Executive Committee in writing of all such actions as outlined in this resolution and make periodic reports to the Standing Committees on their respective Department's budget status.

Respectfully Passed and Submitted to the County Board of Iowa County, Wisconsin:

Executive Committee

Tuesday November 8, 2021

AGENDA ITEM COVER SHEET

Title: Resolution-Authorizing 2022 Tax Levy for the 2023 Budget ◉ Original ◯ Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

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

Resolution Authorizing 2022 Tax Levy for the 2023 Budget

RECOMMENDATIONS (IF ANY):

Recommend to Approve

ANY ATTACHMENTS? (Only 1 copy is needed) ◉ Yes ◯ No If yes, please list below:

Resolution Authorizing 2022 Tax Levy for the 2023 Budget

FISCAL IMPACT:

Authorizing 2022 tax levy and for the 2023 Budget.

LEGAL REVIEW PERFORMED: ◯ Yes ◉ No **PUBLICATION REQUIRED:** ◯ Yes ◉ No

STAFF PRESENTATION?: ◉ Yes ◯ No How much time is needed? 5 minutes

COMPLETED BY: Jamie Gould **DEPT:** Finance Department

2/3 VOTE REQUIRED: ◯ Yes ◉ No

TO BE COMPLETED BY COMMITTEE CHAIR

MEETING DATE: **AGENDA ITEM #**

COMMITTEE ACTION:

Resolution No.

AUTHORIZING 2022 TAX LEVY FOR THE 2023 BUDGET

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

WHEREAS, the Iowa County Executive Committee has reviewed all 2023 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 2023, all in accordance with statutory requirements.

NOW, THEREFORE, BE IT RESOLVED that the proposed 2023 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 \$350,671.00 be levied against the appropriate districts of Iowa County as a Library Tax; and

BE IT FURTHER RESOLVED that the sum of \$15,904,183.00 be levied against the appropriate property of Iowa County for all other purposes for the year 2023.

Dated this 8th of November, 2022
Respectfully submitted by the Iowa County Executive Committee