NOTICE OF AN ELECTRONIC MEETING

This meeting will be conducted via electronic videoconferencing/teleconferencing. As such, it is likely that some or all members of, and a possible quorum, may be in attendance via electronic means and not physically present.

In accordance with Wisconsin law, the meeting will remain open to the public. The public may attend in person at the location noted on the agenda.

The public is encouraged to attend via electronic means.

	*****Amended Agenda***** **Executive Committee** **Tuesday, September 8, 2020 – 6:00 pm** **Conference Call 1.312.626.6799** **Zoom Meeting ID: 826 9945 3752** **https://us02web.zoom.us/j/82699453752** **Health & Human Services Center – Community Room** **303 W. Chapel Street** **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 September 8, 2020 meeting.
4	Approve the minutes of the July 14, 2020 meeting.
5	Public Comments.
6	Consider the 2021 Employee Trust Fund Health Insurance program options.
7	Consider the proposed Iowa County Policy 309 Partnership With Businesses.
8	Consider the proposed Iowa County Policy 317 Cash Management: Deposits/Receivables/Sales Tax Collection/Petty Cash.
9	Update on the Wind Turbine Project discussions.
10	*** Consider the proposed Iowa County Policy 430 Exempt Employee Recognition.
11	*** Consider raising the Iowa County Board of Canvassers per diem from $50 per day to $75 per day.
12	Preliminary Financial Reports for the period ending June 30, 2020.
13	Set date and time for next meeting. (10/13/20)
14	Adjournment.

Posting verified by the County Clerk's Office. Date: 9/4/20 Initials: GK

You may attend via videoconference by downloading the free Zoom program to your computer at https://zoom.us/download At the date and time of the meeting, you log on through the Zoom program and enter the Meeting ID from the above agenda. You may also attend via conference call by dialing the phone number listed on the agenda above.

	Draft Minutes of the Executive Committee Tuesday, July 14, 2020 – 6:00 pm Conference Call 1.312.626.6799 Zoom Meeting ID: 894 3059 2921 https://us02web.zoom.us/j/89430592921 Health & Human Services Center – Community Room 303 W. Chapel Street Dodgeville, Wisconsin	**Iowa County Wisconsin**

1	Call to order. Chair John Meyers called the July 14, 2020 Executive Committee to order at 6:00 p.m.
2	Roll Call. Present at roll call: Sups. Ron Benish, Dave Gollon, Jeremy Meek, John Meyers, Dan Nankee and Curt Peterson. Attended via Zoom: Sup. Judy Lindholm Others present: Sups. Steve Deal, and Mel Masters and Sups. attending via Zoom Don Leix and Bruce Paull; Larry Bierke, Roxie Hamilton, Allison Leitzinger, Dave Morzenti, Craig Hardy, and Michelle Martin from Axley Brynelson, and others attending via Zoom Steve Michek.
3	Approve the agenda for this July 14, 2020 meeting. Motion by Sup. Benish seconded by Sup. Meek to approve the July 14, 2020 agenda. Motion Carried
4	Approve the minutes of the June 9, 2020 meeting. Motion by Sup. Nankee seconded by Sup. Lindholm to approve the June 9, 2020 minutes. Motion Carried.
5	Public Comments. Sup. Nankee mention the support for law enforcement signs available to purchase at the Sheriff's Department. These are being sold as a fundraiser for the Santa Cop program. Sup. Benish commented he would prefer not to have amended agendas in the future unless necessary.
6*	***Consider the tentative 2020-2021 Wisconsin Professional Police Association Union Contract. Motion by Sup. Curt Peterson seconded by Sup. Lindholm to approve and recommend to the County Board the tentative 2020-2021 Wisconsin Professional Police Association Union Contract. Motion Carried.
7*	***Resolution Recommending Budget Amendments for 2020 Transfer of Funds from the Contingency Fund and the General Fund Balance to the Sheriff's Department. Motion by Sup. Nankee seconded by Sup. Meek to approve and recommend to the County Board the Resolution Recommending Budget Amendment for 2020 Transfer of Funds from the Contingency and the General Fund Balance to the Sheriff's Department. Motion Carried
8	Consider amending Purchasing and Procurement Policy 314 to cover the purchasing of vehicles. The committee reviewed the existing policy and discussion followed. The Committee suggested changes to the policy. The Committee would like Larry to revise the policy based on the discussion and bring back to the next meeting

9	Consider a notification policy for Iowa County Supervisors. Chair Meyers would like to see some type of policy outlining the procedures of how and when of notifying Iowa County Supervisors of major County related events. Discussion followed. Larry is to draft a policy based on the discussion and bring back to a future meeting.
10	Resolution on Notice of Intent to Issue Financing Regarding the Purchase of Highway Equipment and Replacement of Culverts. Motion by Sup. Gollon seconded by Sup. Meek to approve and recommend Resolution on Notice of Intent to Issue Financing Regarding the Purchase of Highway Equipment and Replacement of Culverts to the County Board. Motion Carried.
11	Consider the 2021-2025 Capital Improvement Plan. Sup. Gollon explained the 2021-2025 Capital Improvement Plan. Motion by Sup. Gollon seconded by Sup. Benish to approve and recommend the 2021-2025 Capital Improvement Plan to the County Board. Motion Carried.
12	Resolution Establishing a Broadband Improvement Fund. Larry explained he would like to see creating a separate fund created for Broadband Improvement to track the broadband project expense and revenues. Discussion Followed. Motion by Sup. Gollon seconded by Sup. Benish to approve and recommend Resolution Establishing a Broadband Improvement Fund to the County Board. Motion Carried.
13 *	***Motion to go into closed session pursuant to State Statute 19.85 (1) (g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved. (Receive update and advice regarding Bard Lawsuit.) Motion by Sup. Benish seconded by Sup. Meek to go into closed session at 7:02 p.m. pursuant to State Statute 19.85 (1) (g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved. (Receive update and advice regarding Bard Lawsuit.) Including Committee members, other members of the County Board that were present, Larry Bierke and Dave Morzenti & Michelle Martin. Motion Carried with 7 Yes votes and 0 No votes.
14 *	***Motion to return to open session. Motion by Sup. Benish seconded by Sup. Meek to return to open session at 7:22 p.m. Motion Carried with 7 Yes votes and 0 No votes.
15	Set date and time for next meeting. (8/11/20) The next meeting will be August 11, 2020 at 6:00 p.m.
16	Adjournment. Motion Sup. Nankee seconded by Sup. Meek to adjourn at 7:23 p.m. Motion Carried.
Prepared by Roxie Hamilton. Reviewed by Sup. Nankee, Secretary on 7/16/2020	

AGENDA ITEM COVER SHEET

Title: 2021 Employee Trust Funds Health Insurance ◉ Original ○ Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

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

Iowa County has received the 2021 Health Insurance rates to include four program options:
-Traditional Plan
-Local Deductible ($500 single/$1000 family) **CURRENT PROGRAM
-Local Health Plan ($250 single/$500 family Deductible, Co-pay and Co-insurance)
-Local High Deductible Plan ($1,500 single/$3,000 family Deductible, Co-pays and Co-insurance)
All four plans have the option to include dental insurance or without dental.

It's Your Choice Open Enrollment period is from September 28 - October 23. It is crucial to have rates set before Open Enrollment so employees are aware and can make an informed decisions during IYC Open Enrollment.

The County will contribute 85% of the average of the two qualifying plans to the Sheriff's Office represented staff and management.

RECOMMENDATIONS (IF ANY):

To move forward with the Low Deductible Plan without Dental.

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

Page H1: Resolution to adopt 82% of the average of the two qualifying plans on the Local (Low) Deductible plan without dental.
Page H2: 2020 Adopted Health Insurance Rates
Page H3/H4 - 2021 Proposed Health Insurance, includes employer and employee costs.

FISCAL IMPACT:

$226,748.04(Page H3 of the Health Insurance handouts)

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

PRESENTATION?: ○ Yes ◉ No How much time is needed? 10 minutes

COMPLETED BY: Allison Leitzinger **DEPT:** Employee Relations

2/3 VOTE REQUIRED: ○ Yes ◉ No

TO BE COMPLETED BY COMMITTEE CHAIR

MEETING DATE: **AGENDA ITEM #**

RESOLUTION NO.

TO THE HONORABLE IOWA COUNTY BOARD OF SUPERVISORS:

WHEREAS, the Iowa County General Government Committee has evaluated the Wisconsin Public Employers Group (ETF) Health Insurance premium rate scheduled to be implemented January 1, 2021; and

WHEREAS, current law states that local governments such as Iowa County who subscribe to the ETF health insurance plan are prohibited from paying more than 88% of the average cost of their respective qualified ETF plans, which began with premiums from January 2012 coverage forward; and

WHEREAS, Iowa County must comply with the requirements of current law based upon an average cost assessment, while at the same time providing reasonably-priced health insurance coverage with multiple options to qualified employees; and

WHEREAS, with the recognition that the average cost of the two qualified Iowa County ETF plans presents a mandated solution that must consider equity in the contributions toward health care options across all plans.

NOW THEREFORE, BE IT RESOLVED, the Committee recommends for fiscal year 2021 premiums, Iowa County as employer will pay the equivalent of 82% of the average cost of the two qualifying ETF Local Deductible plans (without dental) in the County toward the cost of the ETF family or single plan selected by the employee.

BE IT FURTHER RESOLVED, that this resolution applies to all staff except for the Sheriff's Office employees covered under the Collective Bargaining Agreement and Sheriff's Office management staff.

Respectfully submitted by the Iowa County General Government Committee:

Dated this 3rd day of September, 2020.

H1

Adopted - Iowa County - 2020 Health Insurance Rates

For the September 17, 2019 County Board Meeting

All Rates are Monthly Rates

Please Note: Medical Associates is the lowest qualified plan for 2020

Covers all eligible Iowa County Employees except Sheriff's Department Represented Employees & Sheriff Management

Iowa County contributes 84% of the average premium cost of qualified plans

These rates apply to all Full-Time Employees. Rates for Part-Time Employees are pro-rated.

LOW DEDUCTIBLE PLAN - $500 Single Plan and $1,000 Family Plan

									Employee Share Per Pay Period	
Plan	Single Monthly Premium	Family Monthly Premium	*Employee* Share Single Plan Monthly Premium (Deduction)	*Employer* Share Single Monthly Premium (Benefit)	*Employee* Share Family Plan Monthly Premium (Deduction)	*Employer* Share Family Monthly Premium (Benefit)	Employee % of Single Monthly Premium Rate	Employee % of Family Monthly Premium Rate	*1/2 of single ded.*	*1/2 of family ded.*
Dean Health	664.24	1,627.08	123.06	541.18	302.28	1,324.80	18.53%	18.58%	61.53	151.14
GHC of South Central WI	670.56	1,642.88	129.38	541.18	318.08	1,324.80	19.29%	19.36%	64.69	159.04
Medical Associates	597.98	1,461.44	56.80	541.18	136.64	1,324.80	9.50%	9.35%	28.40	68.32
Quartz Community	793.70	1,950.74	252.52	541.18	625.94	1,324.80	31.82%	32.09%	126.26	312.97
Quartz UW	615.36	1,504.88	74.18	541.18	180.08	1,324.80	12.05%	11.97%	37.09	90.04
Annual Employer Cost per Single & Family Plan:				6,494.16		15,897.60				

All Rates are Monthly Rates

Please Note: Medical Associates is the lowest qualified plan for 2020

Covers all eligible Sheriff's Department Represented and Management Employees

Iowa County contributes 85% of the average premium cost of qualified plans

These rates apply to all Full-Time Employees. Rates for Part-Time Employees are pro-rated.

LOW DEDUCTIBLE PLAN - $500 Single Plan and $1,000 Family Plan

									Employee Share	
Plan	Single Monthly Premium	Family Monthly Premium	*Employee* Share Single Plan Monthly Premium (Deduction)	*Employer* Share Single Monthly Premium (Benefit)	*Employee* Share Family Plan Monthly Premium (Deduction)	*Employer* Share Family Monthly Premium (Benefit)	Employee % of Single Monthly Premium Rate	Employee % of Family Monthly Premium Rate	*1/2 of single ded.*	*1/2 of family ded.*
Dean Health	664.24	1,627.08	116.62	547.62	286.52	1,340.56	17.56%	17.61%	58.31	143.26
GHC of South Central WI	670.56	1,642.88	122.94	547.62	302.32	1,340.56	18.33%	18.40%	61.47	151.16
Medical Associates	597.98	1,461.44	50.36	547.62	120.88	1,340.56	8.42%	8.27%	25.18	60.44
Quartz Community	793.70	1,950.74	246.08	547.62	610.18	1,340.56	31.00%	31.28%	123.04	305.09
Quartz UW	615.36	1,504.88	67.74	547.62	164.32	1,340.56	11.01%	10.92%	33.87	82.16
Annual Employer Cost per Single & Family Plan:				6,571.44		16,086.72				

2020 Adopted Rates

H2

Prepared 9/1/20 RRH

Projected 2021 Health Insurance Rates - Low Deductible Plan

<u>2021 - 82% if the Average Cost of the Average of the 2 qualified Plans for Iowa County</u>

2020 - 84% if the Average Cost of the Average of the 3 qualified Plans for Iowa County

LOW DEDUCTIBLE PLAN - $500 single plan & $1,000 family plan

Iowa County

Compare 2021 (82% of Average) and 2020 Adopted Monthly Health Insurance Rates

Please Note: GHC South Central WI is the lowest qualified plan for 2021

Plan	2020 Single Plan Monthly Premium	2021 Projected Single Plan Monthly Premium	Amount of Increase	% of Increase	2020 Family Plan Monthly Premium	2021 Projected Family Plan Monthly Premium	Amount of Increase	% of Increase
Dean Health	664.24	731.22	66.98	10.1%	1,627.08	1,791.06	163.98	10.1%
GHC of South Central WI	670.56	705.68	35.12	5.2%	1,642.88	1,727.22	84.34	5.1%
Medical Associates	597.98				1,461.44			
Average Cost of the Qualified Plans for Iowa County	644.26	718.45	74.19	11.5%	1,577.13	1,759.14	182.01	11.5%
Monthly County Contribution 84% based on average premiums of the qualified plans for 2020 & 82% on Average of plans for 2021	541.18	589.14	47.96	8.9%	1,324.80	1,442.50	117.70	8.9%
Current # of Plans for the September 2020 Health Insurance Invoice:			38				110	
Projected Decrease County Cost per Month for Employees			1,822.48				12,947.00	
Total Projected Increase in Annual 2021 County Cost - EE's other than Sheriff			21,869.76				155,364.00	$ 177,233.76
Total Projected Increase in Annual 2021 County Cost - Sheriff Department								$ 49,514.28
Total Projected Increase in Annual 2021 County Cost								$ 226,748.04

H2

Proposed - Iowa County - 2021 Health Insurance Rates

For the September 15, 2020 County Board Meeting

All Rates are Monthly Rates

Please Note: GHC South Central WI is the lowest qualified plan for 2021

Covers all eligible Iowa County Employees except Sheriff's Department Represented Employees & Sheriff Management

Iowa County contributes 82% of the average premium cost of qualified plans

These rates apply to all Full-Time Employees. Rates for Part-Time Employees are pro-rated.

LOW DEDUCTIBLE PLAN - $500 Single Plan and $1,000 Family Plan

Plan	Single Monthly Premium	Family Monthly Premium	*Employee* Share Single Plan Monthly Premium (Deduction)	*Employer* Share Single Monthly Premium (Benefit)	*Employee* Share Family Plan Monthly Premium (Deduction)	*Employer* Share Family Monthly Premium (Benefit)	Employee % of Single Monthly Premium Rate	Employee % of Family Monthly Premium Rate	Employee Share Per Pay Period: *1/2 of single ded.*	Employee Share Per Pay Period: *1/2 of family ded.*
Dean Health	731.22	1,791.06	142.08	589.14	348.56	1,442.50	19.43%	19.46%	71.04	174.28
GHC of South Central WI	705.68	1,727.22	116.54	589.14	284.72	1,442.50	16.51%	16.48%	58.27	142.36
Medical Associates	675.06	1,650.66	85.92	589.14	208.16	1,442.50	12.73%	12.61%	42.96	104.08
Quartz Community	878.00	2,158.02	288.86	589.14	715.52	1,442.50	32.90%	33.16%	144.43	357.76
Quartz UW	666.10	1,628.26	76.96	589.14	185.76	1,442.50	11.55%	11.41%	38.48	92.88

Annual Employer Cost per Single & Family Plan: 7,069.68 17,310.00

All Rates are Monthly Rates

Please Note: GHC South Central WI is the lowest qualified plan for 2021

Covers all eligible Sheriff's Department Represented and Management Employees

Iowa County contributes 85% of the average premium cost of qualified plans

These rates apply to all Full-Time Employees. Rates for Part-Time Employees are pro-rated.

LOW DEDUCTIBLE PLAN - $500 Single Plan and $1,000 Family Plan

Plan	Single Monthly Premium	Family Monthly Premium	*Employee* Share Single Plan Monthly Premium (Deduction)	*Employer* Share Single Monthly Premium (Benefit)	*Employee* Share Family Plan Monthly Premium (Deduction)	*Employer* Share Family Monthly Premium (Benefit)	Employee % of Single Monthly Premium Rate	Employee % of Family Monthly Premium Rate	Employee Share: *1/2 of single ded.*	Employee Share: *1/2 of family ded.*
Dean Health	731.22	1,791.06	120.54	610.68	295.80	1,495.26	16.48%	16.52%	60.27	147.90
GHC of South Central WI	705.68	1,727.22	95.00	610.68	231.96	1,495.26	13.46%	13.43%	47.50	115.98
Medical Associates	675.06	1,650.66	64.38	610.68	155.40	1,495.26	9.54%	9.41%	32.19	77.70
Quartz Community	878.00	2,158.02	267.32	610.68	662.76	1,495.26	30.45%	30.71%	133.66	331.38
Quartz UW	666.10	1,628.26	55.42	610.68	133.00	1,495.26	8.32%	8.17%	27.71	66.50

Annual Employer Cost per Single & Family Plan: 7,328.16 17,943.12

2021 Proposed Rates

H4

AGENDA ITEM COVER SHEET

Title: Partnerships with Businesses Policy

(●) Original ( ) Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

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

As part of the Executive Committee and County Board's annual goal setting, it was asked that a policy be drafted that helps to govern how Iowa County is willing to partner with private businesses. Attached is a draft of a policy that attempts to answer the concerns raised. Please review the policy and advise as to if modifications are desired.

RECOMMENDATIONS (IF ANY):

Consider attached Policy 309 on Partnerships with Businesses

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

Attached is a copy of draft policy 309 Partnerships with Businesses

FISCAL IMPACT:

It is anticipated that this policy will not have a fiscal impact, however the relationships it governs will. This policy will help to establish guidelines when a partnership is being proposed by County staff or considered in the future.

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:

Partnerships with Businesses

Date Originated: ??/??/2020
Date of Modifications:
Policy Number: **309**

1. PURPOSE:
The purpose of this policy to establish standards and guidance to assist private enterprises and public entities and to advise them as to the type of partnerships that Iowa County is willing to engage in.

2. ORGANIZATIONS AFFECTED:
This policy applies to partnerships with "for profit" non-governmental businesses.

3. POLICY:
Iowa County desires and expects to engage in partnerships. The public tax dollar is strained more and more and there is a need to utilize partnerships to assist with the development of tax base, expanded services, or to create a more efficient use of County dollars.

Partnerships are hereby defined as "minor" and "major".

Minor partnerships are relationships that may be created, funded, or supported with existing manpower or budgeted dollars. A minor partnership would also avoid the need for County Board approval. For example; Iowa County may decide to partner with a local restaurant for the sponsorship of a County employee picnic. Said relationship would be considered minor, as it would not incur unbudgeted costs, nor would the relationship need to be elevated to County Board level.

A Major partnership would include relationships that the County Administrator is directly involved and will likely demand $25,000 or more in staff time or financial contributions. These partnerships must be approved by the County Board.

Iowa County annually budgets dollars for the purchase of certain services and equipment. Because these purchases are in the annual budget, transparency already exists and the County Board of Supervisors have reviewed and approved the budgeted use of those dollars.

Iowa County hereby establishes the following guidelines to aid and assist staff in creating those "major" partnerships:

A. Everything must be in writing via Memorandums' of Understanding, Contracts, or Agreements. The terms of the relationship must be spelled out directly and concisely to ensure that members of the general public understand what has happened or is expected to happen under the partnership. Corporation Counsel or outside legal counsel involvement is at the discretion of the County Administrator.
B. The Iowa County Administrator represents the Iowa County Board in negotiations and will work diligently to ensure the best relationship/partnership development

occurs. Once the final draft is completed, the County Administrator will take the proposal to the Executive Committee for feedback and revisions before getting the ultimate decision from the County Board.

C. Any partnership agreement must provide Iowa County with more than what we could produce on our own without the partnership. The partnership shall be developed with the purpose of benefitting Iowa County. The private gains benefitted from the partnership are secondary and ancillary to the purpose of the agreement.

D. Iowa County is open to providing funding incentives, but any agreement must spell out all incentives (funding or otherwise) completely and include a conclusion or end date for the relationship. Initial funding is preferable to ongoing funding agreements. Iowa County wants to encourage prosperity without developing relationships dependent on County resources.

   a. Financing. Should a partner benefit from County financing, the County must have a security equal to said financing. This may come via a letter of credit, mortgage, or collateral. No agreement will be finalized if the County's financing is not secured.

   b. Any incentives or financial contributions to a project must be proportional to the County's benefit from the project.

E. Confidentiality. Occasionally a proposed partner will ask the County Administrator to sign a confidentiality statement. The County Administrator is hereby assured that if such a statement is required that the County Board will honor that pledge and not force the disclosure of information. When final documents are presented to the Iowa County Board, it must be assumed that confidentiality is no longer possible. Partners of Iowa County need to know that as a local government, Iowa County votes in public and takes the position that the public has a right to know decisions made by elected officials.

F. Iowa County will not purchase a privately held business or a portion of a business.

4. REFERENCES:

5. PROCEDURES:

A. Any entity interested in a partnership should contact the County Administrator to discuss their proposal. The County Administrator shall also contact prospective partners in order to further the county's goals and efficient use of county resources.

B. The County Administrator may delegate a prospective partner to any member of his/her management staff for development of agreements or for investigative work. If a potential "relationship" is delegated to a department head, the County Administrator must express support for the "minor" relationship before any partnership agreements are approved or signed. A "major" relationship may not be approved by anyone but the County Board.

AGENDA ITEM COVER SHEET

Title: Cash Management Policy ◉ Original ◯ Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

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

Iowa County Staff have put together a cash management policy for the Executive Committee to consider. Please review the policy and discuss it at the next meeting. The Finance Director and County Administrator will be present to answer any questions.

RECOMMENDATIONS (IF ANY):

Review attached and suggest modifications.

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

Policy 317 on Cash Management is attached.

FISCAL IMPACT:

This policy will not cost additional dollars to implement, but would aid and assist in the management of the dollars maintained by various County Departments.

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:

Cash Management: Deposits/Receivables/Sales Tax Collection/Petty Cash

Date Originated: 11/10/2016
Date of Modifications:
Policy Number: 317

1. PURPOSE:
To describe the procedures, obligations, requirements, and responsibilities by employees, supervisors, and department heads to process accounts receivable, all forms of payment made payable to Iowa County, collection of sales tax on goods sold to non-governmental or tax-exempt entities, and handling petty cash funds.

2. ORGANIZATIONS AFFECTED:
This policy applies to all Iowa County departments, boards, commissions and employees. Exceptions include items sold through other avenues such as the Wisconsin Surplus or other auction sites, and whereas the other service has collected said taxes or fees.

3. POLICY:
Iowa County departments shall use responsible cash management procedures to keep Iowa County funds secure. It is the policy of Iowa County to collect and disburse sales tax as required per the Wisconsin Department of Revenue guidelines.

4. REFERENCES:
Wisconsin State Statute 59.25, Wisconsin Department of Revenue Publication 201 Wisconsin Sales and Use Tax Information, Publication 207 Sales and Use Tax for Contractors, Policy 318 – Debt Collection.

5. PROCEDURES:

Administration:
Segregation of duties considerably minimizes the risk of fraud. Department management shall keep record of which employees have access on any given date to Iowa County funds. It is recommended that cash handling and reconciliation duties be rotated among staff. This will help with providing continuity of operations if an employee is suddenly unable to work and to minimize the risk of fraud. Departmental management shall take precautions to monitor against employee fraud.

Deposits:

A. The Wisconsin State Statute 59.25 states that the County Treasurer Office is responsible for receiving all monies belonging to the county. This includes all monetary deposits in financial institutions for Iowa County.
B. All deposits consisting of $100.00 or more are required to be delivered to the Iowa County Treasurer daily by 2:00 p.m. unless securely locked up in department. All deposits of less than $100.00 shall be deposited to the Iowa County Treasurer not less than weekly, preferably within one working day to prevent checks being returned for non-sufficient funds.

C. All payments received shall be kept in a secure place out of the view and reach of the public and in some type of locked container. Cash shall not be transferred between departments through an Interdepartmental envelope.

D. Payments to the county that are not honored by the financial institution upon which they were drawn remain the responsibility of the payer.

E. Any payments received in a foreign currency and not in U.S. Dollars need to be converted into U.S. Dollars before it is receipted. The department receiving the foreign payment should contact the Treasurer Department. The Treasurer Department will contact the County's working bank to get the conversion rate.

F. If a department receives funds via electronic fund transfer, the Treasurer's office shall be notified of the amount of the payment, date of receipt and applicable account numbers.

G. Departments are responsible for verifying that deposits made have been applied correctly when the Treasurer Department returns a copy of the receipt.

H. The ability to void/reverse transactions shall be monitored and performed by the Finance Director. The length of time from collection of funds and time of deposit will be reviewed by the Finance Director.

I. The persons responsible for handling cash, checks and other types of payments should not be responsible for reconciling those transactions and bank accounts. All bank reconciliations are performed by the Treasurer Department with the exception of the Clerk of Courts, District Attorney, Sheriff's Office, Bloomfield, and Airport. Reconciliation of all department cash accounts is performed by the Finance Department and balanced back to the Treasurer Department reconciliation reports on a monthly basis. The Finance Department will review the bank reconciliations of the Clerk of Courts, District Attorney, Sheriff's Office, Bloomfield, and Airport periodically to make sure proper procedures are being performed.

Receivables:

Departments of Iowa County shall be responsible to maintain and oversee collections of their department's detailed accounts receivable records. Each department should develop accounts receivable procedures based on their own needs. These procedures should be approved by the Finance Director with a signature and date of authorization; and be compliant with this policy at a minimum.

A. Sufficient data about the customer should be collected prior to service or delivery to aid in collection actions if needed. This data should include and subject to any limitations of privacy or other laws:
    a. Full name of person/entity
    b. Mailing address
    c. Delivery/Physical address
    d. Phone number/Cell Number
    e. E-mail address
    f. Taxpayer Identification Number/Social Security Number

B. Departments should utilize computerized billing systems and pre-established prices. Unless part of a department-specific computer system, departments should use the County's central accounting system. Procedures should be developed by which all data necessary to issue a complete billing is forwarded to the person(s) responsible for issuing the billing. Invoices should be issued as soon as possible after delivery of good or service. Whenever practical only pre-numbered, sequential invoices should be issued to prevent duplicate invoicing. Billings should be reviewed for accuracy prior to the issuance.

C. Upon payment, pre-numbered, sequential receipts should be issued to the extent practical. Deposits should be made promptly per this policy.
D. All accounts receivable shall be recorded in a manner to permit analysis of the aging of receivables. This aging should be reviewed at least quarterly.
E. Interest and penalties on past due accounts may be appropriate, depending on the type of revenue and the authority under which it was created. See Policy 318.
F. Departments should develop collection policies in compliance with Policy 318 – Debt Collection.
G. County responses to delinquent accounts may include:
   a. Phone Contact
   b. Written correspondence and use of certified or registered mail may be necessary.
   c. Suspension of future services on credit until account is made current.
   d. Development of payment plans
   e. Contact the Corporation Counsel office to pursue further collection efforts.
   f. Certification of the account to the Wisconsin Department of Revenue's Tax Refund Intercept Program or State Debt Collection Program.
H. Allowance for doubtful accounts should be established based on the percentage of receivables that have been uncollectible. This should be updated annually by the Department and be reported to the respective standing committee in compliance with the Policy 318 - Debt Collection. When an account is deemed uncollectible, the balance should be written off in a timely manner, generally no longer that one year after service. All write-offs need to be performed in accordance with the Debt Collection - Policy 318. A yearly report of all departments' write-offs shall be presented to the Iowa County Board by the Finance Director. After accounts have been written off, collection efforts shall not cease. Departments should determine if the cost of continued collection efforts outweighs the potential benefits. Customer's account information should be retained in order to have continued enforcement of service denial on credit until previous written-off amounts have been paid in full.

Sales Tax Collection:

A. Sales tax shall be charged and collected from all purchasers/buyers who have not provided a proof of sales tax exemption certificate. All tax certificates returned by purchasers/buyers are recorded in the accounting software for all customers. Departments shall be responsible to keep current and up-to-date tax exempt certificates for customers they work with, and provide those to the Finance Department. The Finance Department shall retain original copies of the tax exemption certificates. If deemed tax exempt, the tax exempt number, if applicable; is listed as well as the status (i.e. farming, resale or manufacturing).

B. Sales tax is recorded when the payment is deposited from a taxable sale. This procedure will ensure that the County is not paying out any sales tax that has not been collected.

C. The Finance Department summarizes the sales tax collected and the sales during the reporting period as established by the Wisconsin Department of Revenue and the sales tax report is completed by the information summarized. Currently sales tax reports are submitted quarterly as that is the time period that has been established by the Wisconsin Department of Revenue. The reports are filed online through the Wisconsin Department Revenue and sales tax is paid directly from the County's checking account. A journal entry is completed and entered into the County's financial software to record the payment of the sales tax.

D. Each department should develop sales tax collection procedures based on their particular department needs. These procedures should be approved by the Finance Director with an authorization date and signature; and be in compliance with the WI Department of Revenue Publication 201 and Publication 207. The department's procedures should be compliant with this policy and followed at a minimum.

Petty Cash:

A. Petty Cash is a small fund for minor and emergency expenditures for which payment by voucher is not practical. Whenever possible the voucher system should be used for disbursements. Any new petty cash funds must have approval from the County Administrator. Any increases in the existing petty cash fund must be justified and approved by the County Administrator.
B. The maximum amount allowed for petty cash funds should be no greater than $325.00, except for the Treasurer's Office and Registrar of Deeds Office who are allowed higher amounts for their change drawers. All petty cash should be in some type of locked container and the container should be locked during all hours.
C. Department heads should provide a minimum number of employees with a key to that container. All expenditures from petty cash should be documented and verified with a receipt. Petty cash should not be commingled with any other currencies, receipts or papers. The fund shall not be "borrowed" from for personal use.
D. Petty cash funds should be balanced within the department monthly and available for the Finance Department to audit upon notice.
E. Petty cash can be reimbursed as needed through the voucher system.
F. Employee reimbursements must go through the payroll program.

AGENDA ITEM COVER SHEET

Title: Proposed Policy 430 Exempt Employee Recognition ◯ Original ◉ Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

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

The attached policy was drafted for the Committee's last meeting. Since then, the policy has been reviewed and approved by the County Staff of Department Heads.

At the last General Government Committee meeting questions were asked about the impact this contribution would have on employee's retirements. The Employee Relations Director has contacted the WRS and determined that the County and Employee would not pay a payroll tax for this EMPLOYER contribution to the WRS, AND that this contribution is not merged with employees other contributions to WRS. It is kept separate and treated as a separate annuity at employees retirement.

RECOMMENDATIONS (IF ANY):

Staff recommends the Committee read the proposed policy and consider it for approval.

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

Policy 430 for your consideration.

FISCAL IMPACT:

The policy is expected to cost between $2,000-$2,500 per year if adopted as drafted. I further anticipate that 2020 expenses would be slightly higher because of COVID19 and the impact it had on staffing for certain positions.

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:

Exempt Employee Recognition Policy

Date Originated: XXXX
Date of Modifications:
Policy Number: **430**

1. PURPOSE:
The purpose of this policy provide additional compensation to exempt employees in recognition of their hours worked to support Iowa County and its residents.

Iowa County recognizes that exempt employees are compensated for completing a job. This task typically requires more than an 80 hour pay period. Hours in addition to, or above 80 are not compensated, but generally included in their base "salary". Unlike non-exempt positions, additional hours of labor do not result in an increase in pay rate, but rather *an exempt employee's per hour pay rate decreases the more hours an exempt employee works.*

Iowa County further recognizes that exempt positions are often those with great responsibility and those positions that are looked at when help is needed in a particular department or when an emergency strikes. Occasionally, the demands of the position become so beyond what is expected, that it is reasonable to recognize said employees.

Providing an additional recognition incentive may also help encourage additional hours worked, and a greater interest in applying for high demand exempt positions.

2. ORGANIZATIONS AFFECTED:
This policy applies to all full-time exempt employees of Iowa County.

3. POLICY:

    A. When a non-exempt employee's timecard reflects hours worked beyond 80 hours in a pay period, they are compensated with Comp Time or Over Time. This policy provide guidelines for establishing a recognition for exempt staff when the number of hours worked in a pay period exceeds one hundred (100) hours. ["Hours worked" is based on their official timecard; and includes MTO, holiday and sick time.]

    B. Iowa County, Wisconsin participates in the Wisconsin Retirement Plan. As part of this retirement plan, Iowa County is permitted to make additional contributions on an employee's behalf.

4. REFERENCES:
Policy 401 – Employee Handbook

5. PROCEDURES:
    A. When an exempt employee files their timecard, the Finance Department shall generate a report of employees working greater than 100 hours. All exempt employees working more than 100 hours in a pay period shall receive a $100 bonus contribution to their WRS account per pay period.

B. Employee Name, position, hours worked, and additional compensation shall all be included in the report.
C. Said report shall be presented to the County Administrator for his/her signature.

Furthermore this policy shall apply retroactively to January 1, 2018 to ensure a comprehensive recognition of staff shortages, pandemic response hours, and to reward the commitment exempt staff have made to Iowa County.

AGENDA ITEM COVER SHEET

Title: Requesting a Per Diem increase for the Iowa County Board of Canvassers (•) Original ( ) Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

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

At the November 8, 2011 Administrative Services Committee meeting it was moved to raise the Canvassers per diem from $35.00 to $50.00. At the General Government's committee meeting on September 3rd it was moved to increase the per diem from $50.00 to $75.00. I respectfully ask the Executive Committee to agree with this and send on to the Board for consideration.

RECOMMENDATIONS (IF ANY):

The General Government Committee is recommending the increase.

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

FISCAL IMPACT:

There will be a $50.00 increase per election.

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

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

COMPLETED BY: Greg Klusendorf **DEPT:** County Clerk

2/3 VOTE REQUIRED: ( ) Yes (•) No

TO BE COMPLETED BY COMMITTEE CHAIR

MEETING DATE: **AGENDA ITEM #**

COMMITTEE ACTION:

AGENDA ITEM COVER SHEET

Title: Preliminary Financial Reports for the period ending 6/30/2020 (•) Original ( ) Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

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

Preliminary 2020 financial report with a comparison of budget to actual year-do-date for the period ending 6/30/2020

RECOMMENDATIONS (IF ANY):

For informational purposes only

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

Preliminary 6/30/20 Financial Statements

FISCAL IMPACT:

None, status of the 2020 budgetary balances as of 6/30/20 - 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:

Iowa County - Financial Statement

For the Period Ending June 30, 2020 as of 7/28/2020

	A	B	C	D	E	F	G	H
3	Department	Tax Levy Amount - Adopted	Budget Adjustments / Transfers	Carryovers From Prior Year	2019 Tax Levy + Budget Adjustments / Transfers / Carryovers	Year-to-Date Revenues - other than Tax Levy	Year-to-Date Expenditures	Excess (Deficiency) of Revenues over Expenditures
4	**General Fund**							
5	County Board	97,866			97,866	-	24,133	73,733
6	Contingency Account	22,000			22,000		-	22,000
7	County Brd-Fire Suppression	2,000			2,000		-	2,000
8	Restorative Justice Programs - TAD	8,651			8,651	100	29,510	(20,759)
9	Clerk of Court and Register in Probate	194,783			194,783	162,941	271,780	85,944
10	Employee Relations Dept	142,790			142,790	1	79,766	63,025
11	OWI Intensive Supervision	131,397			131,397	675	52,666	79,406
12	Coroner	39,210			39,210	1,300	20,662	19,848
13	Finance	293,973			293,973	210	108,411	185,772
14	County Administrator	159,936			159,936	-	70,787	89,149
15	Economic Development	61,442			61,442	-	38,431	23,011
16	Information Systems	589,876			589,876	-	265,043	324,833
17	County Treasurer	(2,978,620)			(2,978,620)	389,291	103,293	(2,692,623)
18	County Clerk	196,209			196,209	14,938	102,292	108,856
19	District Attorney	227,925			227,925	3,115	125,161	105,879
20	Corporation Counsel	122,557			122,557	716	67,804	55,469
21	Register of Deeds	16,709			16,709	125,882	87,311	55,280
22	Environmental Services	471,284			471,284	4,700	205,850	270,134
23	County Farm	(104,419)			(104,419)	11,645	1,554	(94,328)
24	County Insurance	51,811			51,811	185,428	218,363	18,876
25	Sheriff's Dept	3,950,461			3,950,461	84,515	1,783,520	2,251,456
26	Health Dept.	259,727			259,727	84,014	342,782	958
27	Veterans Service	88,283			88,283	10,304	41,173	57,414
28	Cultural-Aid to Libraries	360,302			360,302		354,475	5,827
29	Cultural-Library,Fair & Historical Society	32,932			32,932	-	-	32,932
30	Snowmobile/ATV	-			-	28,487	91	28,396
31	CDBG-EAP Disaster Relief project	-			-	-	-	-
32	Planning & Development	109,294			109,294	208,513	166,625	151,182
33	Emergency Management	135,286			135,286	1,250	125,420	11,116
34	U.W. Extension	266,947			266,947	2,502	128,739	140,710
35	Land Conservation	173,211			173,211	76,279	178,489	71,001
36	Transfers to Other Funds	(50,000)			(50,000)	-	457,000	407,000
37	**Total General Fund**	**5,073,823**	**-**	**-**	**5,073,823**	**1,396,805**	**5,451,131**	**1,019,497**
38								

	A	B	C	D	E	F	G	H
1	Iowa County - Financial Statement							
2	For the Period Ending June 30, 2020 as of 7/28/2020							
3	**Department**	**Tax Levy Amount - Adopted**	**Budget Adjustments / Transfers**	**Carryovers From Prior Year**	**2019 Tax Levy + Budget Adjustments / Transfers / Carryovers**	**Year-to-Date Revenues - other than Tax Levy**	**Year-to-Date Expenditures**	**Excess (Deficiency) of Revenues over Expenditures**
39	**Special Revenue & Capital Funds**							
40	Social Services	1,479,415			1,479,415	930,972	1,236,430	1,173,956
41	Child Support	21,384			21,384	54,345	108,245	(32,516)
42	ADRC	309,267			309,267	371,510	454,973	225,805
43	Unified Services Fund	243,626			243,626	-	121,813	121,813
44	County Sales Tax Fund - 4 months	-			-	582,319	-	582,319
45	Revolving Loan Fund				-	4,944	-	4,944
46	Tri County Airport	10,705			10,705	-	15,452	(4,747)
47	Iowa County Airport - operating	76,437	50,500		126,937	63,475	178,955	11,457
48	Wisconsin River Rail Transit - Expenditures	30,000			30,000	-	30,000	-
49	Drug Task Force				-	13,820	33,779	(19,959)
50	Capital Projects Fund - includes Debt Service	1,564,243	50,500		1,614,743	27,590,482	2,586,900	26,618,325
51	**Special Rev & Capital Funds Total**	**3,735,077**	**101,000**	**-**	**3,836,077**	**29,611,866**	**4,766,546**	**28,681,397**
52								
53	**Enterprise Funds**							
54	Bloomfield Healthcare & Rehab	363,223			363,223	2,329,884	2,178,337	514,769
55	Highway Dept-includes 50/50 bridge aids & Hwy Debt Pmts	4,258,395			4,258,395	2,177,232	3,792,279	2,643,348
56	**Enterprise Funds Total**	**4,621,618**	**-**	**-**	**4,621,618**	**4,507,116**	**5,970,616**	**3,158,118**
57								
58	**Internal Service Fund**							
59	SELF-INSURED WORKERS COMP	-			-	**121,996**	**146,395**	**(24,399)**
60								
61	**Total of All Funds**	**13,430,518**	**101,000**	**-**	**13,531,518**	**35,637,783**	**16,334,688**	**32,834,612**

	A	B	C	D	E	F	G	H	I
1	IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL						compiled 8/5/2020 RH		
2	Preliminary - For the period ending 6/30/2020 as of 7/28/2020								
3	Revenue - Compare Budget to Actual	Adopted Annual Budget	Budget Adjustments / Transfers	Carryovers From Prior Year	2019 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	$ -	$ -		$ -		$ -	46%	
6	03 Restorative Justice - TAD Grant	$ 65,046			$ 65,046	$ 100	$ 64,946	46%	0%
7	04 CLERK OF CIRCUIT COURT	$ 381,173			$ 381,173	$ 162,941	$ 218,232	46%	43%
8	05 Employee Relations Department	$ -			$ -	$ 1	$ (1)	46%	
9	09 OWI INTENSIVE SUPERVISN PROG	$ 6,900			$ 6,900	$ 675	$ 6,225	46%	
10	10 CORONER	$ 4,000			$ 4,000	$ 1,300	$ 2,700	46%	33%
11	11 FINANCE DEPARTMENT	$ 400			$ 400	$ 210	$ 190	46%	53%
12	12 COUNTY ADMINISTRATION	$ -			$ -		$ -	46%	
13	14 ECONOMIC DEVELOPMENT	$ -			$ -		$ -	46%	
14	15 INFORMATION SYSTEMS	$ -			$ -	$ -	$ -	46%	
15	20 COUNTY TREASURER	$ 522,144			$ 522,144	$ 258,306	$ 263,838	46%	49%
16	20 COUNTY TREASURER - State Shared Rev & Exempt Computer Aid & Personal Property Aid	$ 630,609			$ 630,609	$ 130,985	$ 499,624	46%	
17	20 COUNTY TREASURER - Property Tax, & Library Aids	$ 5,073,823			$ 5,073,823	$ 5,073,823	$ -	46%	100%
18	20 COUNTY TREASURER - Transfer from Sales Tax Fund	$ 2,050,000			$ 2,050,000	$ -	$ 2,050,000	46%	0%
19	22 COUNTY CLERK	$ 23,165			$ 23,165	$ 14,938	$ 8,227	46%	64%
20	24 DISTRICT ATTORNEY	$ 38,400			$ 38,400	$ 3,115	$ 35,285	46%	8%
21	27 CORPORATION COUNSEL	$ -			$ -	$ 716	$ (716)	46%	
22	30 REGISTER OF DEEDS	$ 180,000			$ 180,000	$ 125,882	$ 54,118	46%	70%
23	34 ENVIRONMENTAL SERVICES	$ 9,400			$ 9,400	$ 4,700	$ 4,700	46%	50%
24	35 COUNTY FARM	$ 110,144			$ 110,144	$ 11,645	$ 98,499	46%	11%
25	36 COUNTY INSURANCE REVENUE	$ 219,186			$ 219,186	$ 185,428	$ 33,758	46%	85%
26	40 SHERIFF DEPARTMENT	$ 153,520			$ 153,520	$ 84,515	$ 69,005	46%	55%
27	50 COUNTY HEALTH DEPARTMENT	$ 406,680			$ 406,680	$ 84,014	$ 322,666	46%	21%
28	64 VETERANS SERVICE OFFICE	$ 10,900			$ 10,900	$ 10,304	$ 596	46%	95%
29	73 SNOWMOBILE/ATV PROGRAM	$ 33,420			$ 33,420	$ 28,487	$ 4,933	46%	85%
30	74 CDBG-EAP Disaster Relief				$ -	$ -	$ -	46%	
31	75 PLANNING & DEVELOPMENT DEPT	$ 330,250			$ 330,250	$ 208,513	$ 121,737	46%	63%
32	78 EMERGENCY MANAGEMENT	$ 51,000			$ 51,000	$ 1,250	$ 49,750	46%	2%
33	82 UNIVERSITY EXTENSION PROGRAM	$ 7,700			$ 7,700	$ 2,502	$ 5,198	46%	32%
34	84 LAND CONSERVATION DEPARTMENT	$ 289,458			$ 289,458	$ 76,279	$ 213,179	46%	26%
35	90 OPERATING TRANSFERS	$ 507,000			$ 507,000	$ -	$ 507,000	46%	
36	**TOTAL: GENERAL FUND**	**$ 11,104,318**	**$ -**	**$ -**	**$ 11,104,318**	**$ 6,470,628**	**$ 4,633,690**	**46%**	**58%**

	A	B	C	D	E	F	G	H	I
1	IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL						compiled 8/5/2020 RH		
2	Preliminary - For the period ending 6/30/2020 as of 7/28/2020								
3	Revenue - Compare Budget to Actual	Adopted Annual Budget	Budget Adjustments / Transfers	Carryovers From Prior Year	2019 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	$ 2,849,663			$ 2,849,663	$ 1,035,356	$ 1,814,307	46%	36%
39	**215 CHILD SUPPORT**								
40	26 CHILD SUPPORT	$ 226,284			$ 226,284	$ 75,729	$ 150,555	46%	33%
41	**220 AGING & DISB RESOURCE CENTER**								
42	85 AGING &DISABILTY RESRC CENTR	$ 813,448			$ 813,448	$ 680,777	$ 132,671	46%	84%
43	**230 UNIFIED SERVICES FUND**								
44	56 UNIFIED SERVICES	$ 243,626			$ 243,626	$ 243,626	$ -	46%	100%
45	**240 SALES TAX FUND**								
46	19 SALES TAX FND	$ 2,050,000			$ 2,050,000	$ 582,319	$ 1,467,681	33%	28%
47	**260 TRI COUNTY AIRPORT**								
48	06 TRI-COUNTY AIRPORT	$ 10,705			$ 10,705	$ 10,705	$ -	100%	100%
49	**262 IOWA COUNTY AIRPORT**								
50	07 IOWA COUNTY AIRPORT	$ 173,472			$ 173,472	$ 139,912	$ 33,560	46%	81%
51	**263 RAILROAD**								
52	08 WI RIVER RAIL TRANSIT COMM	$ 30,000			$ 30,000	$ 30,000	$ -	100%	100%
53	**400 CAPITAL PROJECTS FUND**								
54	32 CAPITAL PROJECTS	$ 28,996,743	$ 50,500		$ 29,047,243	$ 29,154,725	$ (107,482)	75%	100%
55	**610 BLOOMFIELD**								
56	54 BLOOMFIELD HLTH CARE & REHAB	$ 5,131,299			$ 5,131,299	$ 2,693,107	$ 2,438,192	46%	52%
57	**710 HIGHWAY DEPARTMENT**								
58	70 HIGHWAY DEPT-includes 50/50 bridge aid	$ 9,571,916			$ 9,571,916	$ 6,435,627	$ 3,136,289	46%	67%
59	**730 Self Insured Workers Comp**								
60	37 SELF-INSURED WORKERS COMP					$ 121,996	$ (121,996)	46%	
61									
62	**TOTAL OF ALL FUNDS**	**$ 61,201,474**	**$ 50,500**	**$ -**	**$ 61,251,974**	**$ 47,674,506**	**$ 13,577,469**	**46%**	**78%**
63									
64	**Other:**								
65	**250 REVOLVING LOAN FUND**								
66	18 REVOLVING LOAN FUND	$ -	$ -		$ -	$ 4,944	$ (4,944)	46%	100%
67	**270 DRUG TASK FORCE**								
68	38 DRUG TASK FORCE	$ -	$ -		$ -	$ 13,820	$ (13,820)	46%	100%
69									
70									
71	**Total Other:**					**$ 18,764**	**$ (18,764)**	**46%**	**100%**
72									
73	**TOTALS All Funds and Other:**	**$ 61,201,474**	**$ 50,500**	**$ -**	**$ 61,251,974**	**$ 47,693,270**	**$ 13,558,705**	**46%**	**78%**
74									
75	Notes:								
76	YTD = Year-to-date								
77									

		A	B	C	D	E	F	G	H	I
1		IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL						compiled 8/5/2020 RH		
2		Preliminary - For the period ending 6/30/2020 as of 7/28/2020					Department YTD	REMAINING	Percent	Actual
3		Expenditure - Compare Budget to Actual	ADOPTED ANNUAL BUDGET	Budget Adjustments / Transfers	Carryovers From Prior Year	2019 REVISED BUDGET	EXPENDITURES	BALANCE	of Year	YTD
4		100 GENERAL FUND								
5	02	COUNTY BOARD	$ 97,866			$ 97,866	$ 24,133	$ 73,733	23%	25%
6	02	COUNTY BOARD - Contingency	$ 22,000			$ 22,000		$ 22,000		
7	02	COUNTY BOARD - Fire Suppression	$ 2,000			$ 2,000	$ -	$ 2,000	23%	0%
8	03	Restorative Justice - TAD Grant	$ 73,697			$ 73,697	$ 29,510	$ 44,187	23%	40%
9	04	CLERK OF CIRCUIT COURT	$ 575,956			$ 575,956	$ 271,780	$ 304,176	23%	47%
10	05	Employee Relations Department	$ 142,790			$ 142,790	$ 79,766	$ 63,024	23%	56%
11	09	OWI INTENSIVE SUPERVIS PROG	$ 138,297			$ 138,297	$ 52,666	$ 85,631	23%	38%
12	10	CORONER	$ 43,210			$ 43,210	$ 20,662	$ 22,548	23%	48%
13	11	FINANCE DEPARTMENT	$ 294,373			$ 294,373	$ 108,411	$ 185,962	23%	37%
14	12	COUNTY ADMINISTRATION	$ 159,936			$ 159,936	$ 70,787	$ 89,149	23%	44%
15	14	ECONOMIC DEVELOPMENT	$ 61,442			$ 61,442	$ 38,431	$ 23,011	23%	63%
16	15	INFORMATION SYSTEMS	$ 589,876			$ 589,876	$ 265,043	$ 324,833	23%	45%
17	20	COUNTY TREASURER	$ 224,133			$ 224,133	$ 103,293	$ 120,840	23%	46%
18	22	COUNTY CLERK	$ 219,374		839	$ 220,213	$ 102,292	$ 117,921	23%	46%
19	24	DISTRICT ATTORNEY	$ 266,325			$ 266,325	$ 125,161	$ 141,164	23%	47%
20	27	CORPORATION COUNSEL	$ 122,557		5,740	$ 128,297	$ 67,804	$ 60,493	23%	53%
21	30	REGISTER OF DEEDS	$ 196,709		13,330	$ 210,039	$ 87,311	$ 122,729	23%	42%
22	34	ENVIRONMENTAL SERVICES	$ 480,684			$ 480,684	$ 205,850	$ 274,834	23%	43%
23	35	COUNTY FARM	$ 5,725			$ 5,725	$ 1,554	$ 4,171	46%	27%
24	36	COUNTY INSURANCE	$ 270,997			$ 270,997	$ 218,363	$ 52,634	46%	81%
25	40	SHERIFF DEPARTMENT	$ 4,103,981		14,654	$ 4,118,635	$ 1,783,520	$ 2,335,115	46%	43%
26	50	COUNTY HEALTH DEPARTMENT	$ 666,407		11,315	$ 677,722	$ 342,782	$ 334,940	46%	51%
27	64	VETERANS SERVICE OFFICE	$ 99,183		3,750	$ 102,933	$ 41,173	$ 61,760	46%	40%
28	72	CULTURAL-Aid to Public Libraries	$ 360,302		5,349	$ 365,651	$ 354,475	$ 11,176	46%	97%
29	72	CULTURAL-Fair & Historical Society	$ 32,932			$ 32,932	$ -	$ 32,932	46%	0%
30	73	SNOWMOBILE/ATV PROGRAM	$ 33,420			$ 33,420	$ 91	$ 33,329	46%	0%
31	74	CDBG-EAP Disaster Relief				$ -	$ -	$ -	46%	
32	75	PLANNING & DEVELOPMENT DEPT	$ 439,544		184,927	$ 624,471	$ 166,625	$ 457,846	46%	27%
33	78	EMERGENCY MANAGEMENT	$ 186,286			$ 186,286	$ 125,420	$ 60,866	46%	67%
34	82	UNIVERSITY EXTENSION PROGRAM	$ 274,647		10,678	$ 285,325	$ 128,739	$ 156,586	46%	45%
35	84	LAND CONSERVATION DEPARTMENT	$ 462,669		1,053	$ 463,722	$ 178,489	$ 285,233	46%	38%
36	90	OPERATING TRANSFERS	$ 457,000			$ 457,000	$ 457,000	$ -	46%	
37		**TOTAL: GENERAL FUND**	**$ 11,104,318**	**$ -**	**$ 251,634**	**$ 11,355,952**	**$ 5,451,131**	**$ 5,904,821**	**46%**	**48%**

		A	B	C	D	E	F	G	H	I
1		IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL						compiled 8/5/2020 RH		
2		Preliminary - For the period ending 6/30/2020 as of 7/28/2020					Department YTD	REMAINING	Percent	Actual
3		Expenditure - Compare Budget to Actual	ADOPTED ANNUAL BUDGET	Budget Adjustments / Transfers	Carryovers From Prior Year	2019 REVISED BUDGET	EXPENDITURES	BALANCE	of Year	YTD
38		210 DEPARTMENT OF SOCIAL SERVICE								
39	60	SOCIAL SERVICES	$ 2,849,663		$ 5,769	$ 2,855,432	$ 1,236,430	$ 1,619,002	46%	43%
40		215 CHILD SUPPORT								
41	26	CHILD SUPPORT	$ 226,284			$ 226,284	$ 108,245	$ 118,039	46%	48%
42		220 AGING & DISABILITY RESOURCE								
43	85	AGING & DISABILITY RESOURCE	$ 813,448			$ 813,448	$ 454,973	$ 358,475	46%	56%
44		230 UNIFIED SERVICES FUND								
45	56	UNIFIED SERVICES	$ 243,626			$ 243,626	$ 121,813	$ 121,813	50%	50%
46		240 SALES TAX FUND								
47	19	SALES TAX FUND	$ 2,050,000			$ 2,050,000	$ -	$ 2,050,000	46%	0%
48		260 TRI COUNTY AIRPORT								
49	06	TRI-COUNTY AIRPORT	$ 10,705			$ 10,705	$ 15,452	$ (4,747)	100%	144%
50		262 IOWA COUNTY AIRPORT								
51	07	IOWA COUNTY AIRPORT	$ 173,472	$ 50,500		$ 223,972	$ 178,955	$ 45,017	46%	80%
52		263 RAILROAD								
53	08	WISCONSIN RIVER RAIL TRANSIT	$ 30,000			$ 30,000	$ 30,000	$ -	100%	100%
54		400 CAPITAL PROJECTS FUND								
55	32	CAPITAL PROJECTS includes Debt Pmts	$ 28,996,743	$ 50,500	$ 163,700	$ 29,210,943	$ 2,586,900	$ 26,624,043	46%	9%
56		610 BLOOMFIELD HLTH CARE & REHAB								
57	54	BLOOMFIELD HLTH CARE & REHAB	$ 5,131,299			$ 5,131,299	$ 2,178,337	$ 2,952,962	46%	42%
58		710 HIGHWAY DEPARTMENT								
59	70	HIGHWAY DEPT-includes 50/50 bridge aid	$ 9,571,916			$ 9,571,916	$ 3,792,279	$ 5,779,638	46%	40%
60		730 Self Insured Workers Comp								
61	37	SELF-INSURED WORKERS COMP				$ -	$ 146,395	$ (146,395)	46%	
62										
63		TOTAL OF ALL FUNDS	$ 61,201,474	$ 101,000	$ 421,104	$ 61,723,578	$ 16,300,910	$ 45,422,668	46%	26%
64										
65		Other:								
66		250 REVOLVING LOAN FUND								
67	18	REVOLVING LOAN FUND	$ -			$ -		$ -	0%	
68		270 DRUG TASK FORCE								
69	38	DRUG TASK FORCE	$ -			$ -	$ 33,779	$ (33,779)	46%	
70										
71										
72		Total Other	$ -	$ -	$ -	$ -	$ 33,779	$ (33,779)	46%	
73										
74		TOTALS All Funds and Other:	$ 61,201,474	$ 101,000	$ 421,104	$ 61,723,578	$ 16,334,688	$ 45,388,890	46%	26%
75										
76		Notes:								
77		YTD = Year-to-date								