

General Revenues and Expenses

DESCRIPTION

This non-departmental budget consists of the general revenues of the County that cannot be attributed to any one department. This includes the following items:

Sales tax revenue	TIF district dissolution	General fund balance applied (if applicable)
State aid for computer exemptions	Revolving Loan Fund	Bond proceeds applied (if applicable)
State shared revenues	Special purchases by Board	

This non-departmental budget also includes the Contingency Account appropriation.

SUMMARY OF SIGNIFICANT ITEMS

General Revenues (Bus Unit 9801)

- Property tax—Prior to 2015, the General Fund property taxes were lumped into one account in the General Revenues Business Unit. In 2015, the County changed the budget format to include the property taxes in the individual department budgets within the General Fund.
- Sales tax—The County anticipates a slight increase in sales tax revenue, which is directly related to minimal growth in both the national and local economy. The sales tax estimates are based upon an annual study and report prepared by the WCA (Wisconsin Counties Association). The 2017 budgeted revenue of \$5,841,031 is a \$100,000 (1.74%) increase over the 2016 Adopted Budget.
- General State Shared Revenues—The County received a preliminary notification from the State about the level of General State Shared Revenue in 2017. Therefore, the 2017 Budget for this revenue is estimated to be \$1,177,263, which is the same as the 2016 Adopted Budget.
- Utility State Shared Revenues—The County has received a preliminary notification from the State about any change in the level of Utility State Shared Revenue in 2017. Therefore, the 2017 budgeted revenue of \$911,353 is based on the estimates received. In 2016, the budget was \$901,572 which was an increase of \$9,781 for the 2017 adopted budget.
- Dividends on insurance policy—Dividends are based upon prior year estimates received from WMMIC (Wisconsin Municipal Mutual Insurance Company). WMMIC's Board of Directors does not establish dividends until late in the year. Jefferson County was not eligible for the Dividend until 2017 budget. It was decided since the dividend will probably be minimal and no good estimated to not include this in the 2017 budget.
- General Fund Balance—The 2017 Budget utilizes \$1,155,572 of available General Fund Balance to fund departmental capital projects.

General Expenditure (Bus Unit 9801)

- Professional Services - \$80,000 has been set aside for Countywide initiatives, specifically called for from the Task Force. This includes funding for the Strategic Plan, Phase 1 of Priority Based Budgeting, Facility Analysis, Wage/Benefit Analysis and maintain CQI/Leadership Training.

Contingency Fund (Bus Unit 9802)

- The 2017 Budget includes a Contingency Fund appropriation of \$521,482, which is a reserve approved to supplement appropriations for expenses as authorized by the Finance Committee or County Board. Per Finance Committee directive, this amount shall be reviewed annually as part of the budget process. Contingency other includes \$28,000 which was removed from the UW-Extension Budget. This was based on an initial calculation for reduction of services going from four to two agent positions. This will allow to preserve funding as needed for FY 2018 if service levels are restored. It is recommended that \$20,000 of this amount be utilized as seed money required for Farm Technology Days.

Per County Board Resolution 2011-97, an amount of \$265,000 was directed to be included in the 2013 Budget as a contingency to pay vested benefits related to employee retirements during the year based on 10% of the vested benefit amounts. Unexpended funds at the end of the year will lapse back into the General Fund and a new contingency for this purpose will be reestablished in the subsequent year's budget. This practice continues to be put in place each budget year. In 2017, this is also included, however with the increase in the amount of vested benefits and using approximately 10% the 2017 amount is at \$290,000.

General Revenue and Expenditures

Financial Summary

	2015 Actual	2016 Estimate	2016 Amended Budget	2017 Budget	Change from 2016 Amended Budget	
					\$	%
Revenues						
Taxes	6,018,680	5,741,031	5,741,031	5,841,031	100,000	1.74%
Intergovernmental Revenues	2,159,448	2,130,290	2,130,290	2,156,131	25,841	1.21%
Miscellaneous Revenues	70,011	38,180	36,100	51,100	15,000	41.55%
Transfer Out	-	-	-	(312,603)	(312,603)	-
Other Financing Sources	216,556	-	-	290,000	290,000	-
Total Revenues	8,464,695	7,909,501	7,907,421	8,025,659	118,238	1.50%
Expenditures						
Personnal Expenses	43,135	-	-	-	-	-
Purchased Services	-	-	-	80,000	80,000	-
Other Expenses	32,874	833,286	709,786	848,682	138,896	19.57%
Total Expenditures	76,009	833,286	709,786	928,682	218,896	30.84%
Property Taxes	(7,162,365)	(7,367,457)	(7,367,457)	(7,409,580)	(42,123)	0.57%
Use of Fund Balance	1,226,321	(291,242)	(169,822)	(312,603)	(142,781)	

Summary Highlights:

In the 2017 budget, there was an increase to sales tax revenue of \$100,000. Exempt computer aid was increased by approximately \$16,000 and shared utility revenue by approximately \$11,000. There was \$80,000 added for professional services. There was \$28,000 added to contingency with the unknown changes to the UW Extension department including the possible cost of hosting the Farm Technology Days in Jefferson County.

GENERAL REVENUES & EXPENSES-2017 BUDGET

Account Number	Sub	Description	2015 Actual	2016 6-Month Actual	2016 Estimated	2016 Amended	2017 Admin	2017 Adopted
9801-GENERAL REVENUES								
REVENUES								
411100		GENERAL PROPERTY TAXES	(7,992,421)	(4,086,210)	(8,172,421)	(8,172,421)	(8,249,062)	(8,249,062)
411101		DELINQ PROP TAX ADJUST	171,047	-	-	-	-	-
412200		CO SALES TAX COLLECTED BY ST	5,847,633	2,766,895	5,741,031	5,741,031	5,841,031	5,841,031
421057		STATE AID COMPUTER EXEMPTION	67,515	-	51,455	51,455	67,515	67,515
425001 001		GENERAL SHARED	1,177,264	-	1,177,263	1,177,263	1,177,263	1,177,263
425001 002		UTILITY SHARED	914,669	-	901,572	901,572	911,353	911,353
441002		CO ORDINANCE FORFEITURE	16,391	-	-	-	-	-
481001		INTEREST & DIVIDENDS	-	-	20,000	20,000	25,000	25,000
481002		DIVIDEND ON INSUR POLICY	27,405	-	-	-	-	-
486001		VENDING COMMISSION	34	-	600	600	500	500
486004		MISCELLANEOUS REVENUE	136	9	500	500	400	400
486005		PRIOR YEAR REVENUE	619	-	-	-	-	-
486010		REBATES	15,558	17,080	17,080	15,000	16,000	16,000
REVENUES TOTAL			245,850	(1,302,226)	(262,920)	(265,000)	(210,000)	(210,000)
EXPENDITURES								
521219		OTHER PROFESSIONAL SERV OPERATING EXPENDITURES	-	-	-	-	80,000	80,000
594808		CAP LAND	-	-	34,122	34,122	-	-
594811		CAP AUTOMOBILES CAPITAL OUTLAY EXPENDITURES	21,090	-	-	-	-	-
			21,090	-	34,122	34,122	-	-
EXPENDITURES TOTAL			21,090	-	34,122	34,122	80,000	80,000
OTHER FINANCING SOURCES (USES)								
611103		OPERATING TRANSFER IN	(216,556)	-	-	-	-	-
611104		OPERATING TRANSFER OUT	-	295,088	-	295,088	312,603	312,603
699900		FUND BALANCE APPLIED	-	-	-	(300,000)	-	-
699920		FUND BAL APPLIED-BENEFITS	-	-	-	(280,000)	(290,000)	(290,000)
699990		DESIGNATED CONTINUING ACCT	-	-	-	(2,817,116)	-	-
OTHER FINANCING SOURCES (USES) TOTAL			(216,556)	295,088	-	(3,102,028)	22,603	22,603
REVENUES			245,850	(1,302,226)	(262,920)	(265,000)	(210,000)	(210,000)
EXPENDITURES			21,090	-	34,122	34,122	80,000	80,000
OTHER FINANCING SOURCES (USES)			(216,556)	295,088	-	(3,102,028)	22,603	22,603
TOTAL BUSINESS UNIT-9801-GENERAL REVENUES			(441,316)	1,597,314	297,042	(2,802,906)	312,603	312,603
9802-CONTINGENCY APPROPRIATION								
REVENUES								
411100		GENERAL PROPERTY TAXES	830,056	402,482	804,964	804,964	839,482	839,482
REVENUES TOTAL			830,056	402,482	804,964	804,964	839,482	839,482
EXPENDITURES								
599900		CONTINGENCY	-	-	524,964	524,964	521,482	521,482
599908		CONTINGENCY OTHER	-	-	(18,000)	(141,500)	28,000	28,000
599909		CONTINGENCY VESTED BENEFITS	-	-	280,000	280,000	290,000	290,000
		OPERATING EXPENDITURES	-	-	786,964	663,464	839,482	839,482
EXPENDITURES TOTAL			-	-	786,964	663,464	839,482	839,482
REVENUES			830,056	402,482	804,964	804,964	839,482	839,482
EXPENDITURES			-	-	786,964	663,464	839,482	839,482
TOTAL BUSINESS UNIT-9802-CONTINGENCY APPROPRIATION			(830,056)	(402,482)	(18,000)	(141,500)	-	-
9803-OLD COUNTRYSIDE FACILITY								
EXPENDITURES								
512146		WORKERS COMPENSATION	43,135	(84,318)	-	-	-	-
		FRINGE TOTAL	43,135	(84,318)	-	-	-	-

GENERAL REVENUES & EXPENSES-2017 BUDGET

Account Number	Sub	Description	2015 Actual	2016 6-Month Actual	2016 Estimated	2016 Amended	2017 Admin	2017 Adopted
EXPENDITURES TOTAL			43,135	(84,318)	-	-	-	-
EXPENDITURES			43,135	(84,318)	-	-	-	-
TOTAL BUSINESS UNIT-9803-OLD COUNTRYSIDE FACILITY			43,135	(84,318)	-	-	-	-

9805-REVOLVING LOAN FUND

REVENUES								
481001		INTEREST & DIVIDENDS	9,568	3,339	12,000	12,000	9,000	9,000
481006		FUND BAL INTEREST	300	207	200	200	200	200
REVENUES TOTAL			9,868	3,546	12,200	12,200	9,200	9,200
EXPENDITURES								
593259		BAD DEBTS EXPENSE	11,785	-	-	-	-	-
594950		OPERATING RESERVE	-	-	12,200	12,200	9,200	9,200
		OPERATING EXPENDITURES	11,785	-	12,200	12,200	9,200	9,200
EXPENDITURES TOTAL			11,785	-	12,200	12,200	9,200	9,200
REVENUES			9,868	3,546	12,200	12,200	9,200	9,200
EXPENDITURES			11,785	-	12,200	12,200	9,200	9,200
TOTAL BUSINESS UNIT-9805-REVOLVING LOAN FUND			1,917	(3,546)	-	-	-	-

9821-CAPITAL OUTLAY RECLASS

EXPENDITURES								
594999		CAPITAL OUTLAY RECLASS	1,743,794	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	1,743,794	-	-	-	-	-
EXPENDITURES TOTAL			1,743,794	-	-	-	-	-
EXPENDITURES			1,743,794	-	-	-	-	-
TOTAL BUSINESS UNIT-9821-CAPITAL OUTLAY RECLASS			1,743,794	-	-	-	-	-

9822-CULTURE RECREATION RECLASS

EXPENDITURES								
539999		FUNCTIONAL COSTS-CR	(325,328)	-	-	-	-	-
		OPERATING EXPENDITURES	(325,328)	-	-	-	-	-
EXPENDITURES TOTAL			(325,328)	-	-	-	-	-
EXPENDITURES			(325,328)	-	-	-	-	-
TOTAL BUSINESS UNIT-9822-CULTURE RECREATION RECLASS			(325,328)	-	-	-	-	-

9824-GENERAL GOVT RECLASS

EXPENDITURES								
539999		FUNCTIONAL COSTS-GG	(90,373)	-	-	-	-	-
		OPERATING EXPENDITURES	(90,373)	-	-	-	-	-
EXPENDITURES TOTAL			(90,373)	-	-	-	-	-
EXPENDITURES			(90,373)	-	-	-	-	-
TOTAL BUSINESS UNIT-9824-GENERAL GOVT RECLASS			(90,373)	-	-	-	-	-

9826-PUBLIC SAFETY RECLASS

EXPENDITURES								
539999		FUNCTIONAL COSTS-PS	(1,328,094)	-	-	-	-	-

GENERAL REVENUES & EXPENSES-2017 BUDGET

Account Number	Sub	Description	2015 Actual	2016 6-Month Actual	2016 Estimated	2016 Amended	2017 Admin	2017 Adopted
		OPERATING EXPENDITURES	(1,328,094)	-	-	-	-	-
		EXPENDITURES TOTAL	<u>(1,328,094)</u>	-	-	-	-	-
		EXPENDITURES	(1,328,094)	-	-	-	-	-
		TOTAL BUSINESS UNIT-9826-PUBLIC SAFETY RECLASS	<u>(1,328,094)</u>	-	-	-	-	-
		REVENUES	1,085,774	(896,198)	554,244	552,164	638,682	638,682
		EXPENDITURES	76,009	(84,318)	833,286	709,786	928,682	928,682
		OTHER FINANCING SOURCES (USES)	(216,556)	295,088	-	(3,102,028)	22,603	22,603
		TOTAL GENERAL REVENUES & EXPENSES DEPARTMENT	<u>(1,226,321)</u>	<u>1,106,968</u>	<u>279,042</u>	<u>(2,944,406)</u>	<u>312,603</u>	<u>312,603</u>