

# ***County Board***

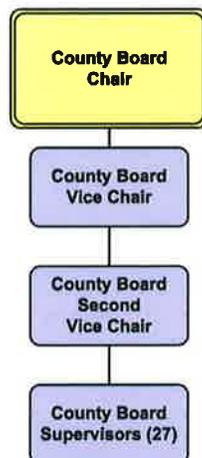
The people of Jefferson County are represented by 30 elected Supervisors from the 30 Supervisory Districts of the County. The County Board of Supervisors restructured itself according to the required reapportionment plan adopted in September 2011. Jefferson County is one of the twenty four counties with the County Board/County Administrator form of government.

## **ORGANIZATION**

State Statutes §59.01 Body corporate (1) "Each county in this state is a body corporate, empowered to sue and be sued, to acquire and hold, lease or rent real and personal estate for public uses or purposes, including lands acquired under ch. 75, to sell, lease and convey the same, including the authority to enter into leases or contracts with the state for a period of years for the uses and purposes specified in s. 23.09 (2) (d), to make such contracts and to do such other acts as are necessary and proper to the exercise of the powers and privileges granted and the performance of the legal duties charged upon it."

## **PROGRAM DESCRIPTION**

- Operates under the committee system and County Administrator form of government
- Exercised through resolutions and ordinance it adopts
- Adopts the annual County Budget and establishes a tax rate to support County services
- Creates any County office, department, committee, commission or position or employment it deems necessary to administer functions authorized by the legislature except for the Office of Supervisor, Judge and those offices elected under Section 4 of Article VI of the constitution



# County Board

## Financial Summary

|                                   | 2014<br>Actual | 2015<br>Estimate | 2015<br>Amended<br>Budget | 2016<br>Budget | Change from 2015<br>Amended Budget |                |
|-----------------------------------|----------------|------------------|---------------------------|----------------|------------------------------------|----------------|
|                                   |                |                  |                           |                | \$                                 | %              |
| <b>Revenues</b>                   |                |                  |                           |                |                                    |                |
| Intergovernmental Revenues        | 25,000         | -                | -                         | 10,000         | 10,000                             | -              |
| Public Charges                    | 750            | 60               | -                         | -              | -                                  | -              |
| Misc. Revenues                    | 1,471          | -                | -                         | -              | -                                  | -              |
| Other Financing Sources           | -              | -                | 4,380                     | 2,944          | (1,436)                            | -32.79%        |
| <b>Total Revenues</b>             | <b>27,221</b>  | <b>60</b>        | <b>4,380</b>              | <b>12,944</b>  | <b>8,564</b>                       | <b>195.53%</b> |
| <b>Expenditures</b>               |                |                  |                           |                |                                    |                |
| Personnel Expenses                | 113,166        | 118,135          | 118,135                   | 112,806        | (5,329)                            | -4.51%         |
| Purchased Services                | 14,091         | 60               | -                         | 10,000         | 10,000                             | -              |
| Operating Costs                   | 72,043         | 64,870           | 67,110                    | 63,010         | (4,100)                            | -6.11%         |
| Interdept. Charges                | 24,672         | 28,077           | 27,712                    | 30,425         | 2,713                              | 9.79%          |
| Other Expenses                    | 186,016        | 186,131          | 190,511                   | 188,905        | (1,606)                            | -0.84%         |
| Capital Items                     | -              | -                | -                         | -              | -                                  | -              |
| <b>Total Expenditures</b>         | <b>409,988</b> | <b>397,273</b>   | <b>403,468</b>            | <b>405,146</b> | <b>1,678</b>                       | <b>0.42%</b>   |
| Property Taxes                    | 417,921        | 399,088          | 399,088                   | 392,202        | (6,886)                            | -1.73%         |
| Addition to (Use of) Fund Balance | 35,154         | 1,875            | -                         | -              |                                    |                |

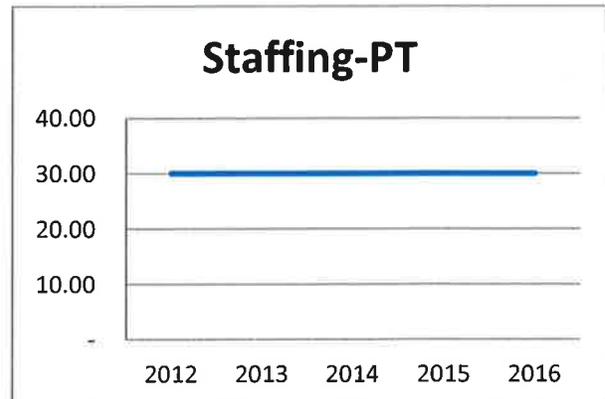
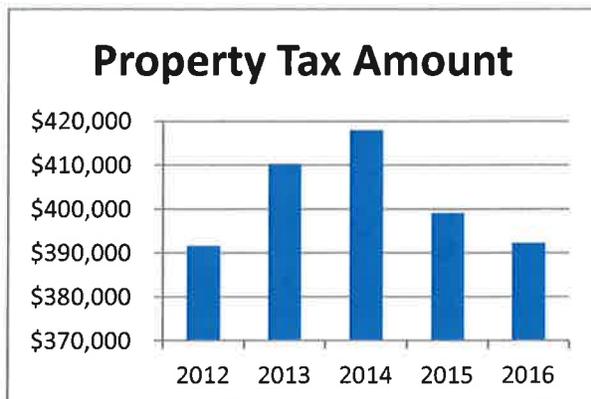
## Summary Highlights:

The 2016 budget provides \$392,202 in tax levy, which is a \$6,886 decrease in levy from the 2015 amended budget. The primary reason for this decrease was a reduction in per diem cost and other various operating cost.

In 2015, the Farmland Preservation program is moved to the Land Conservation budget.

## Summary of Capital Items:

None



**COUNTY BOARD-2016 BUDGET**

| Account Number                             | Sub | Description                       | 2014 Actual    | 2015 6-Month Actual | 2015 Estimated | 2015 Amended   | 2016 Admin     | 2016 Adopted   |
|--|-----|-----------------------------------|----------------|---------------------|----------------|----------------|----------------|----------------|
| <b>11-COUNTY BOARD</b>                     |     |                                   |                |                     |                |                |                |                |
| <b>REVENUES</b>                            |     |                                   |                |                     |                |                |                |                |
| 411100                                     |     | GENERAL PROPERTY TAXES            | -              | 106,357             | 212,714        | 212,714        | 205,947        | 205,947        |
| 485100                                     |     | DONATIONS - UNRESTRICTED          | 1,200          | -                   | -              | -              | -              | -              |
| <b>REVENUES TOTAL</b>                      |     |                                   | <b>1,200</b>   | <b>106,357</b>      | <b>212,714</b> | <b>212,714</b> | <b>205,947</b> | <b>205,947</b> |
| <b>EXPENDITURES</b>                        |     |                                   |                |                     |                |                |                |                |
| 511110                                     |     | SALARY-PERMANENT REGULAR          | 25,438         | 12,815              | 25,740         | 25,740         | 25,740         | 25,740         |
| 511240                                     |     | WAGES-TEMPORARY                   | 1,275          | -                   | -              | -              | -              | -              |
|  |     | <b>SALARIES TOTAL</b>             | <b>26,713</b>  | <b>12,815</b>       | <b>25,740</b>  | <b>25,740</b>  | <b>25,740</b>  | <b>25,740</b>  |
| 512141                                     |     | SOCIAL SECURITY                   | 7,702          | 3,696               | 8,395          | 8,395          | 8,016          | 8,016          |
| 512142                                     |     | RETIREMENT (EMPLOYER)             | 413            | -                   | -              | -              | -              | -              |
| 512173                                     |     | DENTAL INSURANCE                  | 227            | -                   | -              | -              | -              | -              |
|  |     | <b>FRINGE TOTAL</b>               | <b>8,342</b>   | <b>3,696</b>        | <b>8,395</b>   | <b>8,395</b>   | <b>8,016</b>   | <b>8,016</b>   |
|  |     | <b>TOTAL SALARIES AND FRINGES</b> | <b>35,055</b>  | <b>16,511</b>       | <b>34,135</b>  | <b>34,135</b>  | <b>33,756</b>  | <b>33,756</b>  |
| 514151                                     |     | PER DIEM                          | 78,110         | 39,410              | 84,000         | 84,000         | 79,050         | 79,050         |
| 531303                                     |     | COMPUTER EQUIPMT & SOFTWARE       | 598            | 978                 | 1,500          | 1,500          | -              | -              |
| 531311                                     |     | POSTAGE & BOX RENT                | 1,162          | 432                 | 1,000          | 1,000          | 1,000          | 1,000          |
| 531312                                     |     | OFFICE SUPPLIES                   | 529            | 161                 | 1,000          | 1,500          | 1,000          | 1,000          |
| 531313                                     |     | PRINTING & DUPLICATING            | 3,923          | 1,056               | 2,000          | 3,000          | 2,500          | 2,500          |
| 531321                                     |     | PUBLICATION OF LEGAL NOTICE       | 22,037         | 5,081               | 15,000         | 15,000         | 15,000         | 15,000         |
| 531322                                     |     | SUBSCRIPTIONS                     | 860            | 860                 | 860            | 860            | 860            | 860            |
| 531324                                     |     | MEMBERSHIP DUES                   | 14,349         | 14,358              | 15,000         | 15,000         | 15,000         | 15,000         |
| 531326                                     |     | ADVERTISING                       | 100            | -                   | -              | 100            | -              | -              |
| 531333                                     |     | VIDEO SERVICES                    | 8,450          | 2,235               | 8,400          | 8,400          | 8,400          | 8,400          |
| 531348                                     |     | EDUCATIONAL SUPPLIES              | 280            | -                   | -              | -              | -              | -              |
| 532325                                     |     | REGISTRATION                      | 509            | 410                 | 1,000          | 1,000          | 1,000          | 1,000          |
| 532332                                     |     | MILEAGE                           | 16,652         | 8,186               | 17,500         | 17,500         | 16,500         | 16,500         |
| 532335                                     |     | MEALS                             | 489            | 166                 | 400            | 400            | 400            | 400            |
| 532336                                     |     | LODGING                           | 502            | -                   | 750            | 750            | 750            | 750            |
| 532339                                     |     | OTHER TRAVEL & TOLLS              | -              | -                   | 20             | 20             | 20             | 20             |
| 533225                                     |     | TELEPHONE & FAX                   | 63             | 15                  | 200            | 200            | 100            | 100            |
| 533236                                     |     | WIRELESS INTERNET                 | 212            | -                   | 240            | 480            | 480            | 480            |
| 571004                                     |     | IP TELEPHONY ALLOCATION           | 130            | 183                 | 365            | 365            | 198            | 198            |
| 571005                                     |     | DUPLICATING ALLOCATION            | 1,015          | 1,037               | 2,074          | 2,074          | 2,771          | 2,771          |
| 571007                                     |     | MIS DIRECT CHARGES                | 1,049          | -                   | -              | -              | -              | -              |
| 571009                                     |     | MIS PC GROUP ALLOCATION           | 2,730          | 909                 | 1,817          | 1,817          | 2,888          | 2,888          |
| 571010                                     |     | MIS SYSTEMS GRP ALLOC(ISIS)       | 19,983         | 11,728              | 23,456         | 23,456         | 24,134         | 24,134         |
| 591519                                     |     | OTHER INSURANCE                   | 159            | 74                  | 157            | 157            | 140            | 140            |
|  |     | <b>OPERATING EXPENDITURES</b>     | <b>173,891</b> | <b>87,279</b>       | <b>176,739</b> | <b>178,579</b> | <b>172,191</b> | <b>172,191</b> |
|  |     | <b>EXPENDITURES TOTAL</b>         | <b>208,946</b> | <b>103,790</b>      | <b>210,874</b> | <b>212,714</b> | <b>205,947</b> | <b>205,947</b> |
|  |     | <b>REVENUES</b>                   | <b>1,200</b>   | <b>106,357</b>      | <b>212,714</b> | <b>212,714</b> | <b>205,947</b> | <b>205,947</b> |
|  |     | <b>EXPENDITURES</b>               | <b>208,946</b> | <b>103,790</b>      | <b>210,874</b> | <b>212,714</b> | <b>205,947</b> | <b>205,947</b> |
| <b>TOTAL BUSINESS UNIT-11-COUNTY BOARD</b> |     |                                   | <b>207,746</b> | <b>(2,567)</b>      | <b>(1,840)</b> | <b>-</b>       | <b>-</b>       | <b>-</b>       |

**12-BOARD INDIRECT**

|                       |  |                               |                |                |                |                |                |                |
|-----------------------|--|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>REVENUES</b>       |  |                               |                |                |                |                |                |                |
| 411100                |  | GENERAL PROPERTY TAXES        | -              | 93,187         | 186,374        | 186,374        | 186,255        | 186,255        |
| <b>REVENUES TOTAL</b> |  |                               | <b>-</b>       | <b>93,187</b>  | <b>186,374</b> | <b>186,374</b> | <b>186,255</b> | <b>186,255</b> |
| <b>EXPENDITURES</b>   |  |                               |                |                |                |                |                |                |
| 531313                |  | PRINTING & DUPLICATING        | -              | -              | -              | 300            | -              | -              |
| 531326                |  | ADVERTISING                   | -              | -              | -              | 100            | -              | -              |
| 593405                |  | JCEDC                         | 83,857         | 83,974         | 83,974         | 83,974         | 84,255         | 84,255         |
| 593409                |  | LITERACY COUNCIL DONATION     | 16,000         | 10,800         | 16,000         | 16,000         | 16,000         | 16,000         |
| 593410                |  | FREE CLINIC DONATION          | 50,000         | 50,000         | 50,000         | 50,000         | 50,000         | 50,000         |
| 593412                |  | TOURISM DONATION              | 4,500          | -              | 4,500          | 4,500          | 4,500          | 4,500          |
| 593413                |  | RAILROAD CONSORTIUM DONATION  | 14,000         | 14,000         | 14,000         | 14,000         | 14,000         | 14,000         |
| 593414                |  | DENTAL CLINIC                 | 7,500          | 7,500          | 7,500          | 7,500          | 7,500          | 7,500          |
| 593415                |  | COMMUNITY CARE CLINIC         | 10,000         | 10,000         | 10,000         | 10,000         | 10,000         | 10,000         |
|                       |  | <b>OPERATING EXPENDITURES</b> | <b>185,857</b> | <b>176,274</b> | <b>185,974</b> | <b>186,374</b> | <b>186,255</b> | <b>186,255</b> |

**COUNTY BOARD-2016 BUDGET**

| Account Number                                      | Sub | Description                | 2014 Actual     | 2015 6-Month Actual | 2015 Estimated | 2015 Amended   | 2016 Admin     | 2016 Adopted   |
|---|-----|----------------------------|-----------------|---------------------|----------------|----------------|----------------|----------------|
| <b>EXPENDITURES TOTAL</b>                           |     |                            | <b>185,857</b>  | <b>176,274</b>      | <b>185,974</b> | <b>186,374</b> | <b>186,255</b> | <b>186,255</b> |
| <b>REVENUES</b>                                     |     |                            | <b>-</b>        | <b>93,187</b>       | <b>186,374</b> | <b>186,374</b> | <b>186,255</b> | <b>186,255</b> |
| <b>EXPENDITURES</b>                                 |     |                            | <b>185,857</b>  | <b>176,274</b>      | <b>185,974</b> | <b>186,374</b> | <b>186,255</b> | <b>186,255</b> |
| <b>TOTAL BUSINESS UNIT-12-BOARD INDIRECT</b>        |     |                            | <b>185,857</b>  | <b>83,087</b>       | <b>(400)</b>   | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>13-FARMLAND PRESERVATION</b>                     |     |                            |                 |                     |                |                |                |                |
| <b>REVENUES</b>                                     |     |                            |                 |                     |                |                |                |                |
| 458001  |     | FARMLAND PRESERVATION FEES | 750             | -                   | -              | -              | -              | -              |
| 481001  |     | INTEREST & DIVIDENDS       | 199             | -                   | -              | -              | -              | -              |
| <b>REVENUES TOTAL</b>                               |     |                            | <b>949</b>      | <b>-</b>            | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>EXPENDITURES</b>                                 |     |                            |                 |                     |                |                |                |                |
| 521219  |     | OTHER PROFESSIONAL SERV    | 5,325           | -                   | -              | -              | -              | -              |
| 531311  |     | POSTAGE & BOX RENT         | 4               | -                   | -              | -              | -              | -              |
| 531312  |     | OFFICE SUPPLIES            | 381             | -                   | -              | -              | -              | -              |
| 531313  |     | PRINTING & DUPLICATING     | 202             | -                   | -              | -              | -              | -              |
| 535242  |     | MAINTAIN MACHINERY & EQUIP | 29              | -                   | -              | -              | -              | -              |
| 571005  |     | DUPLICATING ALLOCATION     | (66)            | -                   | -              | -              | -              | -              |
| <b>OPERATING EXPENDITURES</b>                       |     |                            | <b>5,875</b>    | <b>-</b>            | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>EXPENDITURES TOTAL</b>                           |     |                            | <b>5,875</b>    | <b>-</b>            | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>REVENUES</b>                                     |     |                            | <b>949</b>      | <b>-</b>            | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>EXPENDITURES</b>                                 |     |                            | <b>5,875</b>    | <b>-</b>            | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>TOTAL BUSINESS UNIT-13-FARMLAND PRESERVATION</b> |     |                            | <b>4,926</b>    | <b>-</b>            | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>14-HISTORICAL COMMISSION</b>                     |     |                            |                 |                     |                |                |                |                |
| <b>REVENUES</b>                                     |     |                            |                 |                     |                |                |                |                |
| 421001  |     | STATE AID                  | 25,000          | -                   | -              | -              | 10,000         | 10,000         |
| 451029  |     | SALE OF MISC ITEMS         | -               | 60                  | 60             | -              | -              | -              |
| 485200  |     | DONATIONS RESTRICTED       | 15              | -                   | -              | -              | -              | -              |
| 485250  |     | PUBLISHING ROYALTIES       | 57              | -                   | -              | -              | -              | -              |
| <b>REVENUES TOTAL</b>                               |     |                            | <b>25,072</b>   | <b>60</b>           | <b>60</b>      | <b>-</b>       | <b>10,000</b>  | <b>10,000</b>  |
| <b>EXPENDITURES</b>                                 |     |                            |                 |                     |                |                |                |                |
| 521219  |     | OTHER PROFESSIONAL SERV    | 8,766           | -                   | 60             | -              | 10,000         | 10,000         |
| 531312  |     | OFFICE SUPPLIES            | 45              | -                   | -              | -              | -              | -              |
| 531313  |     | PRINTING & DUPLICATING     | 517             | -                   | -              | -              | -              | -              |
| 531324  |     | MEMBERSHIP DUES            | 150             | -                   | -              | -              | -              | -              |
| 571005  |     | DUPLICATING ALLOCATION     | (168)           | 183                 | 365            | -              | 434            | 434            |
| 594950  |     | OPERATING RESERVE          | -               | -                   | -              | 3,309          | 2,510          | 2,510          |
| <b>OPERATING EXPENDITURES</b>                       |     |                            | <b>9,310</b>    | <b>183</b>          | <b>425</b>     | <b>3,309</b>   | <b>12,944</b>  | <b>12,944</b>  |
| <b>EXPENDITURES TOTAL</b>                           |     |                            | <b>9,310</b>    | <b>183</b>          | <b>425</b>     | <b>3,309</b>   | <b>12,944</b>  | <b>12,944</b>  |
| <b>OTHER FINANCING SOURCES (USES)</b>               |     |                            |                 |                     |                |                |                |                |
| 699700  |     | RESV APPLIED OPERATING     | -               | -                   | -              | -              | (2,944)        | (2,944)        |
| <b>OTHER FINANCING SOURCES (USES) TOTAL</b>         |     |                            | <b>-</b>        | <b>-</b>            | <b>-</b>       | <b>-</b>       | <b>(2,944)</b> | <b>(2,944)</b> |
| <b>REVENUES</b>                                     |     |                            | <b>25,072</b>   | <b>60</b>           | <b>60</b>      | <b>-</b>       | <b>10,000</b>  | <b>10,000</b>  |
| <b>EXPENDITURES</b>                                 |     |                            | <b>9,310</b>    | <b>183</b>          | <b>425</b>     | <b>3,309</b>   | <b>12,944</b>  | <b>12,944</b>  |
| <b>OTHER FINANCING SOURCES (USES)</b>               |     |                            | <b>-</b>        | <b>-</b>            | <b>-</b>       | <b>-</b>       | <b>(2,944)</b> | <b>(2,944)</b> |
| <b>TOTAL BUSINESS UNIT-14-HISTORICAL COMMISSION</b> |     |                            | <b>(15,762)</b> | <b>123</b>          | <b>365</b>     | <b>3,309</b>   | <b>-</b>       | <b>-</b>       |
| <b>REVENUES</b>                                     |     |                            | <b>27,221</b>   | <b>199,604</b>      | <b>399,148</b> | <b>399,088</b> | <b>402,202</b> | <b>402,202</b> |
| <b>EXPENDITURES</b>                                 |     |                            | <b>409,988</b>  | <b>280,247</b>      | <b>397,273</b> | <b>402,397</b> | <b>405,146</b> | <b>405,146</b> |
| <b>OTHER FINANCING SOURCES (USES)</b>               |     |                            | <b>-</b>        | <b>-</b>            | <b>-</b>       | <b>-</b>       | <b>(2,944)</b> | <b>(2,944)</b> |
| <b>TOTAL COUNTY BOARD DEPARTMENT</b>                |     |                            | <b>382,767</b>  | <b>80,643</b>       | <b>(1,875)</b> | <b>3,309</b>   | <b>-</b>       | <b>-</b>       |