

Finance Department

The Finance Department functions under the direction of the Finance Director, who is appointed by the County Administrator. The Finance Director receives policy guidance from the County's Finance Committee.

MISSION

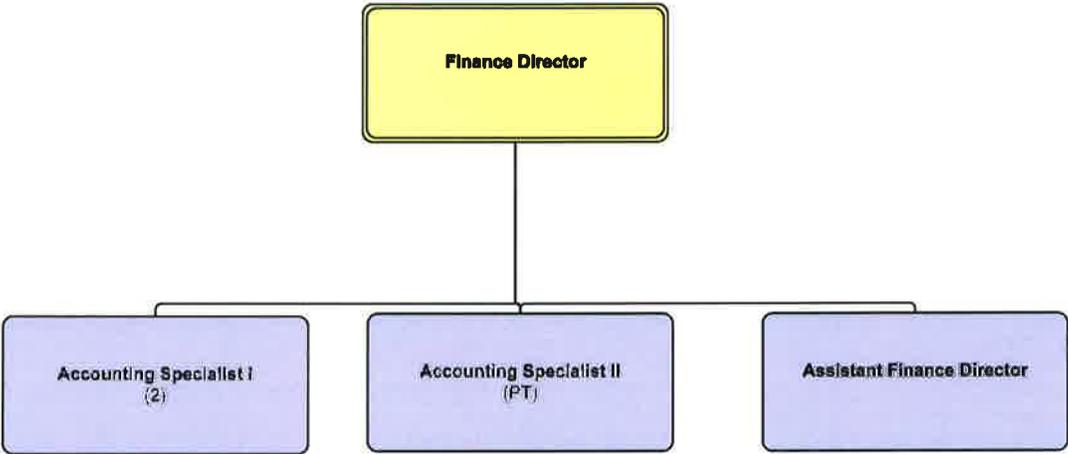
The mission is to accurately report the financial position of the county. Within the scope of this mission is the responsibility to coordinate and direct all financial transactions recorded in the accounting system. This responsibility requires that we be service oriented relative to the financial needs of all departments while still assuring that all transactions adhere to the County policies and procedures, generally accepted accounting principles and rules established by the authoritative governing bodies.

PROGRAM DESCRIPTION

- Processes payroll, accounts payable and internal auditing related to expenditures
- Issues 1099s and W-2s
- Prepares required and/or requested fiscal reports
- Prepared the Comprehensive Annual Financial Report (CAFR) and the Federal and State single audit report
- Prepares annual financial informational return to the Wisconsin Department of Revenue Internal auditing
- Assists in long range financial forecasting/planning
- Monitors and interprets changes in Generally Accepted Accounting Principles (GAAP)
- Monitors and interprets changes in state/federal laws that impact County finances
- Advises and consults with departments in coordination of achieving budgetary goals
- Maintains financial software

PERFORMANCE MEASURES	2014 ACTUAL	2015 ESTIMATE	2015 BUDGET	2016 BUDGET	BUDGET CHANGE
Number of Suggested Improvements from outside auditors	2	0	0	0	0
Number of Finds from outside auditors for the Schedule of Federal and State Grants	0	0	0	0	0
Receipt of the National Certificate of Achievement for Excellence in Financial Reporting	X	X	X	X	n/a

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Financial Summary

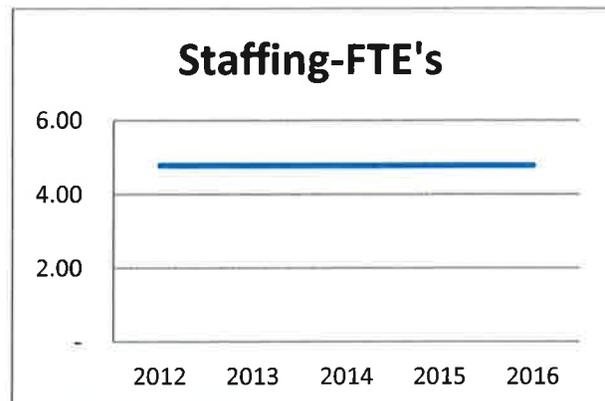
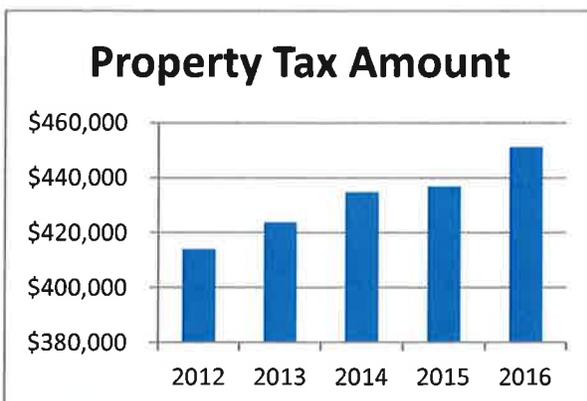
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget	
					\$	%
Revenues						
Taxes	145	100	100	100	-	0.00%
Public Charges	19,449	19,450	19,450	19,200	(250)	-1.29%
Intergovernmental Charges	57	30	30	30	-	0.00%
Misc. Revenue	-	-	-	-	-	-
Total Revenues	19,651	19,580	19,580	19,330	(250)	-1.28%
Expenditures						
Personnel Expenses	383,524	394,113	394,192	406,453	12,261	3.11%
Purchased Services	22,530	16,120	18,738	18,920	182	0.97%
Operating Costs	9,555	8,965	9,710	12,330	2,620	26.98%
Interdept. Charges	13,673	14,211	14,211	13,046	(1,165)	-8.20%
Other Expenses	19,387	19,563	19,563	19,737	174	0.89%
Capital Items	-	-	-	300,000	300,000	-
Total Expenditures	448,669	452,972	456,414	770,486	314,072	68.81%
Property Taxes	434,766	436,834	436,834	451,156	14,322	3.28%
Addition to (Use of) Fund Balance	5,748	3,442	-	(300,000)		

Summary Highlights:

The 2016 budget provides \$451,156 in tax levy, which is a \$14,322 increase in levy from the 2015 amended budget. The increase is due to an increase in Salaries and Fringes and cost for continuing disclosure on debt.

Summary of Capital Items:

\$ 300,000 ERP System (New Financial/HR Package) –Portion of Cost



FINANCE-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
2601-FINANCE								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	218,417	436,834	436,834	451,156	451,156
412100		SALES TAXES FROM COUNTY	145	63	100	100	100	100
451004		GARNISHMENT FEES	30	-	-	-	-	-
451005		CHILD SUPPORT FEES	1,399	301	1,200	1,200	1,000	1,000
451312		EMP PAYROLL CHARGES	90	-	100	100	50	50
474201		FAX INTERDEPARTMENT	56	11	30	30	30	30
REVENUES TOTAL			1,720	218,792	438,264	438,264	452,336	452,336
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	134,358	72,885	155,714	155,714	161,234	161,234
511210		WAGES-REGULAR	94,820	48,891	115,521	115,521	119,598	119,598
511310		WAGES-SICK LEAVE	5,170	3,145	-	-	-	-
511320		WAGES-VACATION PAY	15,377	3,368	-	-	-	-
511330		WAGES-LONGEVITY PAY	693	-	728	728	783	783
511340		WAGES-HOLIDAY PAY	10,084	3,654	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	2,439	1,444	-	-	-	-
511380		WAGES-BEREAVEMENT	596	-	-	-	-	-
SALARIES TOTAL			263,537	133,387	271,963	271,963	281,615	281,615
512141		SOCIAL SECURITY	19,825	9,952	20,506	20,506	21,212	21,212
512142		RETIREMENT (EMPLOYER)	18,421	9,064	18,493	18,493	18,587	18,587
512144		HEALTH INSURANCE	77,237	37,885	77,202	77,202	78,977	78,977
512145		LIFE INSURANCE	79	45	-	79	113	113
512150		FSA CONTRIBUTION	-	1,125	1,125	1,125	1,125	1,125
512173		DENTAL INSURANCE	4,426	2,362	4,824	4,824	4,824	4,824
FRINGE TOTAL			119,988	60,433	122,150	122,229	124,838	124,838
TOTAL SALARIES AND FRINGES			383,525	193,820	394,113	394,192	406,453	406,453
521213		ACCOUNTING & AUDITING	16,140	11,187	12,342	14,960	12,342	12,342
521213	100	CAFR REPORTING	3,505	505	505	505	505	505
521219		OTHER PROFESSIONAL SERV	-	-	-	-	2,800	2,800
521296		COMPUTER SUPPORT	2,885	2,704	3,273	3,273	3,273	3,273
531003		NOTARY PUBLIC RELATED	-	40	40	-	-	-
531243		FURNITURE & FURNISHINGS	-	-	-	200	300	300
531301		OFFICE EQUIPMENT	-	-	-	-	1,500	1,500
531303		COMPUTER EQUIPMT & SOFTWARE	535	1,265	620	620	1,500	1,500
531311		POSTAGE & BOX RENT	2,279	1,231	2,000	2,000	2,300	2,300
531312		OFFICE SUPPLIES	2,431	862	3,000	3,000	3,000	3,000
531313		PRINTING & DUPLICATING	633	379	400	400	400	400
531314		SMALL ITEMS OF EQUIPMENT	-	-	-	100	100	100
531321		PUBLICATION OF LEGAL NOTICE	53	-	-	-	-	-
531324		MEMBERSHIP DUES	690	690	1,115	690	690	690
531351		GAS/DIESEL	158	-	100	200	50	50
532325		REGISTRATION	735	-	600	600	660	660
532332		MILEAGE	140	40	50	200	150	150
532335		MEALS	269	-	100	200	200	200
532336		LODGING	1,480	-	140	400	630	630
533225		TELEPHONE & FAX	153	38	200	300	150	150
535242		MAINTAIN MACHINERY & EQUIP	-	-	600	800	700	700
571004		IP TELEPHONY ALLOCATION	649	456	913	913	992	992
571005		DUPLICATING ALLOCATION	1	29	58	58	27	27
571007		MIS DIRECT CHARGES	1,049	-	-	-	-	-
571009		MIS PC GROUP ALLOCATION	8,645	4,769	9,538	9,538	8,182	8,182
571010		MIS SYSTEMS GRP ALLOC(ISIS)	3,330	1,851	3,702	3,702	3,845	3,845
591519		OTHER INSURANCE	1,454	737	1,413	1,413	1,587	1,587
OPERATING EXPENDITURES			47,214	26,783	40,709	44,072	45,883	45,883
594818		CAP COMPUTER	-	-	-	-	300,000	300,000
CAPITAL OUTLAY EXPENDITURES			-	-	-	-	300,000	300,000
EXPENDITURES TOTAL			430,739	220,603	434,822	438,264	752,336	752,336
REVENUES			1,720	218,792	438,264	438,264	452,336	452,336
EXPENDITURES			430,739	220,603	434,822	438,264	752,336	752,336
TOTAL BUSINESS UNIT-2601-FINANCE			429,019	1,811	(3,442)	-	300,000	300,000

FINANCE-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
2602-DENTAL INS ALLOCATION								
REVENUES								
451026		RETIREE INS PREMIUM RECOVERY	16,488	6,140	16,500	16,500	16,500	16,500
451032		COBRA PREMIUM RECOVERY	1,443	705	1,650	1,650	1,650	1,650
451043		COUNTY BOARD PREMIUMS	-	1,422	-	-	-	-
451045		EMPLOYEE PREMIUMS	-	217,613	-	-	-	-
REVENUES TOTAL			17,931	225,880	18,150	18,150	18,150	18,150
EXPENDITURES								
599951		YEAR END ALLOCATION	(440)	-	2,650	2,650	2,650	2,650
599982		RETIREE DENTAL CLAIMS	15,041	6,214	11,500	11,500	11,500	11,500
599984		COBRA DENTAL CLAIMS	3,329	1,220	4,000	4,000	4,000	4,000
599986		ADMIN FEES DENTAL	-	12,414	-	-	-	-
599989		EMPLOYEE DENTAL CLAIMS	-	211,342	-	-	-	-
599992		ADMIN DENTAL RETIREE	-	320	-	-	-	-
OPERATING EXPENDITURES			17,930	231,510	18,150	18,150	18,150	18,150
EXPENDITURES TOTAL			17,930	231,510	18,150	18,150	18,150	18,150
REVENUES			17,931	225,880	18,150	18,150	18,150	18,150
EXPENDITURES			17,930	231,510	18,150	18,150	18,150	18,150
TOTAL BUSINESS UNIT-2602-DENTAL INS ALLOCATION			(1)	5,630	-	-	-	-
REVENUES			19,651	444,672	456,414	456,414	470,486	470,486
EXPENDITURES			448,669	452,113	452,972	456,414	770,486	770,486
TOTAL FINANCE DEPARTMENT			429,018	7,441	(3,442)	-	300,000	300,000