

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 2016 budgeted revenue of \$5,741,031 is a \$200,000 (3.61%) increase over the 2015 Adopted Budget.
- General State Shared Revenues—The County received a preliminary notification from the State about the level of General State Shared Revenue in 2016. Therefore, the 2016 Budget for this revenue is estimated to be \$1,177,263, which is the same as the 2015 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 2016 which there was none. Therefore, the 2016 budgeted revenue of \$901,572 is based on the estimates received.
- 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 is not eligible for the Dividend until 2017 budget.
- General Fund Balance—The 2015 Budget utilizes \$1,051,049 of available General Fund Balance to fund departmental capital projects.

Contingency Fund (Bus Unit 9802)

- The 2016 Budget includes a Contingency Fund appropriation of \$524,964, 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.

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. 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. In 2016, this is also included, however with the increase in the amount of vested benefits and using approximately 10% the 2016 amount is at \$280,000.

General Revenue and Expenditures

Financial Summary

	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget	
					\$	%
Revenues						
Taxes	5,636,310	5,541,031	5,541,031	5,741,031	200,000	3.61%
Intergovernmental Revenues	2,158,512	2,130,290	2,130,290	2,130,290	-	0.00%
Miscellaneous Revenues	(149,625)	83,277	82,600	33,300	(49,300)	-59.69%
Transfer Out	-	-	-	(295,088)	(295,088)	-
Other Financing Sources	255,258	3,123,792	3,123,792	280,000	(2,843,792)	-91.04%
Total Revenues	7,900,455	10,878,390	10,877,713	7,889,533	(2,988,180)	-27.47%
Expenditures						
Personnal Expenses	42,222	-	-	-	-	-
Other Expenses	111,812	846,056	742,549	817,164	74,615	10.05%
Total Expenditures	154,034	846,056	742,549	817,164	74,615	10.05%
Property Taxes	11,865,855	(7,162,365)	(7,162,365)	(7,367,457)	(205,092)	2.86%
Use of Fund Balance				(295,088)		

Summary Highlights: In 2014, the property tax for the general fund was entered into the General Revenue and Expenditure budget. In 2015, the property taxes were separated into each department for better reporting.

In the 2016 budget, there was an increase to sales tax revenue of \$200,000.

The General Revenue and Expenditure budget includes a use of Fund Balance from the General Fund and then transferred to the Human Services Fund for the purchase of Capital Items in the Human Services Budget.

GENERAL REVENUES & EXPENSES-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
9801-GENERAL REVENUES								
REVENUES								
411100		GENERAL PROPERTY TAXES	11,865,855	(3,996,210)	(7,992,421)	(7,992,421)	(8,172,421)	(8,172,421)
411101		DELINQ PROP TAX ADJUST	38,795	-	-	-	-	-
412200		CO SALES TAX COLLECTED BY ST	5,597,515	2,498,416	5,541,031	5,541,031	5,741,031	5,741,031
421057		STATE AID COMPUTER EXEMPTION	66,421	-	51,455	51,455	51,455	51,455
425001 001		GENERAL SHARED	1,177,264	-	1,177,263	1,177,263	1,177,263	1,177,263
425001 002		UTILITY SHARED	914,827	-	901,572	901,572	901,572	901,572
481001		INTEREST & DIVIDENDS	80,707	-	30,000	20,000	20,000	20,000
481002		DIVIDEND ON INSUR POLICY	19,340	-	20,000	30,000	-	-
486001		VENDING COMMISSION	713	34	600	600	600	600
486004		MISCELLANEOUS REVENUE	500	27	500	500	500	500
486005		PRIOR YEAR REVENUE	-	619	619	-	-	-
486010		REBATES	-	15,558	15,558	15,500	-	-
REVENUES TOTAL			19,761,937	(1,481,556)	(253,823)	(254,500)	(280,000)	(280,000)
EXPENDITURES								
594808		CAP LAND	111,436	-	-	-	-	-
594811		CAP AUTOMOBILES	-	-	-	20,500	-	-
		CAPITAL OUTLAY EXPENDITURES	111,436	-	-	20,500	-	-
EXPENDITURES TOTAL			111,436	-	-	20,500	-	-
OTHER FINANCING SOURCES (USES)								
611103		OPERATING TRANSFER IN	(255,258)	-	-	-	-	-
611104		OPERATING TRANSFER OUT	-	-	-	-	295,088	295,088
699920		FUND BAL APPLIED-BENEFITS	-	-	(270,000)	(270,000)	(280,000)	(280,000)
699990		DESIGNATED CONTINUING ACCT	-	-	(2,853,792)	(2,853,792)	-	-
OTHER FINANCING SOURCES (USES) TOTAL			(255,258)	-	(3,123,792)	(3,123,792)	15,088	15,088
REVENUES			19,761,937	(1,481,556)	(253,823)	(254,500)	(280,000)	(280,000)
EXPENDITURES			111,436	-	-	20,500	-	-
OTHER FINANCING SOURCES (USES)			(255,258)	-	(3,123,792)	(3,123,792)	15,088	15,088
TOTAL BUSINESS UNIT-9801-GENERAL REVENUES			(19,905,759)	1,481,556	(2,869,969)	(2,848,792)	295,088	295,088
9802-CONTINGENCY APPROPRIATION								
REVENUES								
411100		GENERAL PROPERTY TAXES	-	415,028	830,056	830,056	804,964	804,964
REVENUES TOTAL			-	415,028	830,056	830,056	804,964	804,964
EXPENDITURES								
599900		CONTINGENCY	-	-	560,056	560,056	524,964	524,964
599901		CONTINGENCY TRANS GEN FUND	-	-	-	(107,000)	-	-
599908		CONTINGENCY OTHER	-	-	-	(124,807)	-	-
599909		CONTINGENCY VESTED BENEFITS	-	-	270,000	270,000	280,000	280,000
		OPERATING EXPENDITURES	-	-	830,056	598,249	804,964	804,964
EXPENDITURES TOTAL			-	-	830,056	598,249	804,964	804,964
REVENUES			-	415,028	830,056	830,056	804,964	804,964
EXPENDITURES			-	-	830,056	598,249	804,964	804,964
TOTAL BUSINESS UNIT-9802-CONTINGENCY APPROPRIATION			-	(415,028)	-	(231,807)	-	-
9803-OLD COUNTRYSIDE FACILITY								
EXPENDITURES								
512146		WORKERS COMPENSATION	42,222	(11,862)	-	-	-	-
		FRINGE TOTAL	42,222	(11,862)	-	-	-	-
EXPENDITURES TOTAL			42,222	(11,862)	-	-	-	-
EXPENDITURES			42,222	(11,862)	-	-	-	-

GENERAL REVENUES & EXPENSES-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
TOTAL BUSINESS UNIT-9803-OLD COUNTRYSIDE FACILITY			42,222	(11,862)	-	-	-	-
9805-REVOLVING LOAN FUND								
REVENUES								
481001		INTEREST & DIVIDENDS	12,631	5,455	15,800	15,800	12,000	12,000
481006		FUND BAL INTEREST	238	111	200	200	200	200
REVENUES TOTAL			12,869	5,566	16,000	16,000	12,200	12,200
EXPENDITURES								
531275		RECORDING FEE	376	-	-	-	-	-
593259		BAD DEBTS EXPENSE	-	11,785	11,785	-	-	-
594950		OPERATING RESERVE	-	-	4,215	16,000	12,200	12,200
		OPERATING EXPENDITURES	376	11,785	16,000	16,000	12,200	12,200
EXPENDITURES TOTAL			376	11,785	16,000	16,000	12,200	12,200
REVENUES			12,869	5,566	16,000	16,000	12,200	12,200
EXPENDITURES			376	11,785	16,000	16,000	12,200	12,200
TOTAL BUSINESS UNIT-9805-REVOLVING LOAN FUND			(12,493)	6,219	-	-	-	-
9821-CAPITAL OUTLAY RECLASS								
EXPENDITURES								
594999		CAPITAL OUTLAY RECLASS	1,924,258	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	1,924,258	-	-	-	-	-
EXPENDITURES TOTAL			1,924,258	-	-	-	-	-
EXPENDITURES			1,924,258	-	-	-	-	-
TOTAL BUSINESS UNIT-9821-CAPITAL OUTLAY RECLASS			1,924,258	-	-	-	-	-
9822-CULTURE RECREATION RECLASS								
EXPENDITURES								
539999		FUNCTIONAL COSTS-CR	(257,160)	-	-	-	-	-
		OPERATING EXPENDITURES	(257,160)	-	-	-	-	-
EXPENDITURES TOTAL			(257,160)	-	-	-	-	-
EXPENDITURES			(257,160)	-	-	-	-	-
TOTAL BUSINESS UNIT-9822-CULTURE RECREATION RECLASS			(257,160)	-	-	-	-	-
9824-GENERAL GOVT RECLASS								
EXPENDITURES								
539999		FUNCTIONAL COSTS-GG	(368,813)	-	-	-	-	-
		OPERATING EXPENDITURES	(368,813)	-	-	-	-	-
EXPENDITURES TOTAL			(368,813)	-	-	-	-	-
EXPENDITURES			(368,813)	-	-	-	-	-
TOTAL BUSINESS UNIT-9824-GENERAL GOVT RECLASS			(368,813)	-	-	-	-	-
9825-HEALTH/HUMAN SERV RECLASS								
EXPENDITURES								
539999		FUNCTIONAL COSTS-HH	(9,475)	-	-	-	-	-
		OPERATING EXPENDITURES	(9,475)	-	-	-	-	-
EXPENDITURES TOTAL			(9,475)	-	-	-	-	-

GENERAL REVENUES & EXPENSES-2016 BUDGET

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
EXPENDITURES			(9,475)	-	-	-	-	-
TOTAL BUSINESS UNIT-9825-HEALTH/HUMAN SERV REC			<u>(9,475)</u>	-	-	-	-	-
9826-PUBLIC SAFETY RECLASS								
EXPENDITURES								
539999		FUNCTIONAL COSTS-PS	(1,288,810)	-	-	-	-	-
		OPERATING EXPENDITURES	(1,288,810)	-	-	-	-	-
EXPENDITURES TOTAL			<u>(1,288,810)</u>	-	-	-	-	-
EXPENDITURES			(1,288,810)	-	-	-	-	-
TOTAL BUSINESS UNIT-9826-PUBLIC SAFETY RECLASS			<u>(1,288,810)</u>	-	-	-	-	-
REVENUES			19,774,806	(1,060,962)	592,233	591,556	537,164	537,164
EXPENDITURES			154,034	(77)	846,056	634,749	817,164	817,164
OTHER FINANCING SOURCES (USES)			(255,258)	-	(3,123,792)	(3,123,792)	15,088	15,088
TOTAL GENERAL REVENUES & EXPENSES DEPARTMENT			<u>(19,876,030)</u>	<u>1,060,885</u>	<u>(2,869,969)</u>	<u>(3,080,599)</u>	<u>295,088</u>	<u>295,088</u>