

**Iowa County**  
**2015 Budget Information Adopted at the November 12, 2014 County Board Meeting**  
**Index**

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|    | A                                                            | B                          | C            | D              | H                          | I            | J              | K                                                                                               | L                                                                                                        |
|----|--------------------------------------------------------------|----------------------------|--------------|----------------|----------------------------|--------------|----------------|-------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| 1  | <b>Iowa County</b>                                           |                            |              |                |                            |              |                |                                                                                                 |                                                                                                          |
| 2  | <b>Executive Summary of the Adopted 2015 Budget</b>          |                            |              |                |                            |              |                |                                                                                                 |                                                                                                          |
| 3  | <b>Adopted at the November 12, 2014 County Board Meeting</b> |                            |              |                |                            |              |                |                                                                                                 |                                                                                                          |
| 4  |                                                              |                            |              |                |                            |              |                |                                                                                                 |                                                                                                          |
| 5  |                                                              | <u>Adopted 2014 Budget</u> |              |                | <u>Adopted 2015 Budget</u> |              |                |                                                                                                 |                                                                                                          |
|    |                                                              |                            |              |                |                            |              |                | <u>Increase/</u><br><u>(Decrease) in \$</u><br><u>Between 2014 &amp;</u><br><u>2015 Budgets</u> | <u>% of Increase/</u><br><u>(Decrease)</u><br><u>between 2014</u><br><u>&amp; 2015</u><br><u>Budgets</u> |
| 6  | Department/ Program                                          | Expenditures               | Revenue      | Tax Levy       | Expenditures               | Revenue      | Tax Levy       |                                                                                                 |                                                                                                          |
| 7  | County Board                                                 | 70,880.00                  | -            | 70,880.00      | 66,970.00                  | -            | 66,970.00      | (3,910.00)                                                                                      | -5.5%                                                                                                    |
| 8  | Contingency                                                  | 185,320.00                 |              | 185,320.00     | 60,735.00                  |              | 60,735.00      | (124,585.00)                                                                                    | -67.2%                                                                                                   |
| 9  | Clerk of Courts                                              | 457,568.00                 | 299,621.00   | 157,947.00     | 466,451.00                 | 272,271.00   | 194,180.00     | 36,233.00                                                                                       | 22.9%                                                                                                    |
| 10 | Employee Relations                                           | 121,600.00                 | -            | 121,600.00     | 120,875.00                 | -            | 120,875.00     | (725.00)                                                                                        | -0.6%                                                                                                    |
| 11 | OWI Intensive Prog.                                          | 74,368.00                  | 30,000.00    | 44,368.00      | 64,368.00                  | 20,000.00    | 44,368.00      | -                                                                                               | 0.0%                                                                                                     |
| 12 | Coroner                                                      | 35,850.00                  | 3,600.00     | 32,250.00      | 45,210.00                  | 4,000.00     | 41,210.00      | 8,960.00                                                                                        | 27.8%                                                                                                    |
| 13 | Finance Dept                                                 | 180,017.00                 | 200.00       | 179,817.00     | 191,768.00                 | 200.00       | 191,568.00     | 11,751.00                                                                                       | 6.5%                                                                                                     |
| 14 | County Administration                                        | 131,065.00                 | -            | 131,065.00     | 131,618.00                 | -            | 131,618.00     | 553.00                                                                                          | 0.4%                                                                                                     |
| 15 | Information Technology                                       | 570,341.00                 | -            | 570,341.00     | 565,032.00                 | -            | 565,032.00     | (5,309.00)                                                                                      | -0.9%                                                                                                    |
| 16 | County Treasurer                                             | 237,545.00                 | 401,250.00   | (163,705.00)   | 250,863.00                 | 400,300.00   | (149,437.00)   | 14,268.00                                                                                       | -8.7%                                                                                                    |
| 17 | State Shared Revenue -Treas.                                 | -                          | 303,206.00   | (303,206.00)   | -                          | 298,405.00   | (298,405.00)   | 4,801.00                                                                                        | -1.6%                                                                                                    |
| 18 | Exempt Computer Aids                                         | -                          | 30,470.00    | (30,470.00)    | -                          | 97,123.00    | (97,123.00)    | (66,653.00)                                                                                     | 218.7%                                                                                                   |
| 19 | Transfer from Sales Tax Fund                                 | -                          | 1,452,000.00 | (1,452,000.00) | -                          | 1,480,000.00 | (1,480,000.00) | (28,000.00)                                                                                     | 1.9%                                                                                                     |
| 20 | County Clerk                                                 | 186,301.00                 | 19,525.00    | 166,776.00     | 145,622.00                 | 12,545.00    | 133,077.00     | (33,699.00)                                                                                     | -20.2%                                                                                                   |
| 21 | District Attorney                                            | 275,764.00                 | 27,800.00    | 247,964.00     | 276,277.00                 | 27,800.00    | 248,477.00     | 513.00                                                                                          | 0.2%                                                                                                     |
| 22 | Register of Deeds                                            | 204,542.00                 | 163,000.00   | 41,542.00      | 174,360.00                 | 135,000.00   | 39,360.00      | (2,182.00)                                                                                      | -5.3%                                                                                                    |
| 23 | GIS - Land Records                                           | 142,355.00                 | 77,000.00    | 65,355.00      | 145,018.00                 | 77,000.00    | 68,018.00      | 2,663.00                                                                                        | 4.1%                                                                                                     |
| 24 | Courthouse/Cty Owned Prop                                    | 348,850.00                 | 8,850.00     | 340,000.00     | 367,350.00                 | 15,550.00    | 351,800.00     | 11,800.00                                                                                       | 3.5%                                                                                                     |
| 25 | County Farm                                                  | 2,828.00                   | 62,430.00    | (59,602.00)    | 2,360.00                   | 59,280.00    | (56,920.00)    | 2,682.00                                                                                        | -4.5%                                                                                                    |
| 26 | County Insurance - Liab & WC                                 | 135,541.00                 | 103,872.00   | 31,669.00      | 134,950.00                 | 99,512.00    | 35,438.00      | 3,769.00                                                                                        | 11.9%                                                                                                    |
| 27 | Sheriff Department                                           | 3,359,682.00               | 170,500.00   | 3,189,182.00   | 3,486,888.00               | 149,700.00   | 3,337,188.00   | 148,006.00                                                                                      | 4.6%                                                                                                     |
| 28 | Health Department                                            | 322,314.00                 | 89,148.00    | 233,166.00     | 332,351.00                 | 93,336.00    | 239,015.00     | 5,849.00                                                                                        | 2.5%                                                                                                     |
| 29 | Veterans Service Dept.                                       | 112,258.00                 | 500.00       | 111,758.00     | 112,786.00                 | 500.00       | 112,286.00     | 528.00                                                                                          | 0.5%                                                                                                     |
| 30 | Historical Society & Fair                                    | 31,932.00                  | -            | 31,932.00      | 31,932.00                  | -            | 31,932.00      | -                                                                                               | 0.0%                                                                                                     |
| 31 | Snowmobile/ATV                                               | 27,850.00                  | 27,850.00    | -              | 27,850.00                  | 27,850.00    | -              | -                                                                                               |                                                                                                          |
| 32 | Planning & Development                                       | 239,325.00                 | 139,560.00   | 99,765.00      | 278,032.00                 | 180,370.00   | 97,662.00      | (2,103.00)                                                                                      | -2.1%                                                                                                    |

|    | A                                                            | B                          | C                    | D                   | H                          | I                    | J                   | K                                                                                               | L                                                                                                        |
|----|--------------------------------------------------------------|----------------------------|----------------------|---------------------|----------------------------|----------------------|---------------------|-------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| 1  | <b>Iowa County</b>                                           |                            |                      |                     |                            |                      |                     |                                                                                                 |                                                                                                          |
| 2  | <b>Executive Summary of the Adopted 2015 Budget</b>          |                            |                      |                     |                            |                      |                     |                                                                                                 |                                                                                                          |
| 3  | <b>Adopted at the November 12, 2014 County Board Meeting</b> |                            |                      |                     |                            |                      |                     |                                                                                                 |                                                                                                          |
| 4  |                                                              |                            |                      |                     |                            |                      |                     |                                                                                                 |                                                                                                          |
| 5  |                                                              | <u>Adopted 2014 Budget</u> |                      |                     | <u>Adopted 2015 Budget</u> |                      |                     |                                                                                                 |                                                                                                          |
|    |                                                              |                            |                      |                     |                            |                      |                     | <u>Increase/</u><br><u>(Decrease) in \$</u><br><u>Between 2014 &amp;</u><br><u>2015 Budgets</u> | <u>% of Increase/</u><br><u>(Decrease)</u><br><u>between 2014</u><br><u>&amp; 2015</u><br><u>Budgets</u> |
| 6  | Department/ Program                                          | Expenditures               | Revenue              | Tax Levy            | Expenditures               | Revenue              | Tax Levy            |                                                                                                 |                                                                                                          |
| 33 | Emergency Management                                         | 118,277.00                 | 41,438.00            | 76,839.00           | 133,059.00                 | 50,938.00            | 82,121.00           | 5,282.00                                                                                        | 6.9%                                                                                                     |
| 34 | U.W. Extension Department                                    | 236,262.00                 | 10,700.00            | 225,562.00          | 241,161.00                 | 15,365.00            | 225,796.00          | 234.00                                                                                          | 0.1%                                                                                                     |
| 35 | Land Conservation Dept.                                      | 347,845.00                 | 226,530.00           | 121,315.00          | 357,713.00                 | 239,770.00           | 117,943.00          | (3,372.00)                                                                                      | -2.8%                                                                                                    |
| 36 | Social Services                                              | 2,902,323.00               | 1,280,016.00         | 1,622,307.00        | 2,984,694.00               | 1,305,659.00         | 1,679,035.00        | 56,728.00                                                                                       | 3.5%                                                                                                     |
| 37 | Child Support                                                | 139,748.00                 | 138,025.00           | 1,723.00            | 151,783.00                 | 148,052.00           | 3,731.00            | 2,008.00                                                                                        | 116.5%                                                                                                   |
| 38 | ADRC                                                         | 664,297.00                 | 441,212.00           | 223,085.00          | 662,942.00                 | 442,338.00           | 220,604.00          | (2,481.00)                                                                                      | -1.1%                                                                                                    |
| 39 | Unified Services Fund                                        | 193,625.00                 | -                    | 193,625.00          | 193,625.00                 | -                    | 193,625.00          | -                                                                                               | 0.0%                                                                                                     |
| 40 | Sales Tax Fund                                               | 1,452,000.00               | 1,452,000.00         | -                   | 1,480,000.00               | 1,480,000.00         | -                   | -                                                                                               | 0.0%                                                                                                     |
| 41 | Tri County Airport                                           | 21,336.00                  | -                    | 21,336.00           | 16,805.00                  | -                    | 16,805.00           | (4,531.00)                                                                                      | -21.2%                                                                                                   |
| 42 | Iowa County Airport                                          | 177,430.00                 | 110,907.00           | 66,523.00           | 171,630.00                 | 101,879.00           | 69,751.00           | 3,228.00                                                                                        | 4.9%                                                                                                     |
| 43 | Wisconsin River Rail Translt                                 | 28,000.00                  | -                    | 28,000.00           | 28,000.00                  | -                    | 28,000.00           | -                                                                                               | 0.0%                                                                                                     |
| 44 | Capital Projects Fund                                        | 190,000.00                 | -                    | 190,000.00          | 190,150.00                 | -                    | 190,150.00          | 150.00                                                                                          | 0.1%                                                                                                     |
| 45 | Bloomfield Health Care                                       | 5,938,005.00               | 5,890,200.00         | 47,805.00           | 5,629,361.00               | 5,580,879.00         | 48,482.00           | 677.00                                                                                          | 1.4%                                                                                                     |
| 46 | Highway Department                                           | 5,931,053.00               | 3,425,026.00         | 2,506,027.00        | 6,531,364.00               | 3,990,248.00         | 2,541,116.00        | 35,089.00                                                                                       | 1.4%                                                                                                     |
| 47 |                                                              |                            |                      |                     |                            |                      |                     |                                                                                                 |                                                                                                          |
| 48 | <b>Totals</b>                                                | <b>25,794,297.00</b>       | <b>16,426,436.00</b> | <b>9,367,861.00</b> | <b>26,251,953.00</b>       | <b>16,805,870.00</b> | <b>9,446,083.00</b> | <b>78,222.00</b>                                                                                | <b>0.8%</b>                                                                                              |
| 49 |                                                              |                            |                      |                     |                            |                      |                     |                                                                                                 |                                                                                                          |
| 50 | Total Fund 100 Tax Levy                                      |                            |                      | 4,467,430.00        |                            |                      | 4,454,784.00        | (12,646.00)                                                                                     | -0.3%                                                                                                    |
| 51 | Total Special Revenue Funds Tax Levy                         |                            |                      | 2,156,599.00        |                            |                      | 2,211,551.00        | 54,952.00                                                                                       | 2.5%                                                                                                     |
| 52 | Total Capital Projects Tax Levy                              |                            |                      | 190,000.00          |                            |                      | 190,150.00          | 150.00                                                                                          | 0.1%                                                                                                     |
| 53 | Total Bloomfield Tax Levy                                    |                            |                      | 47,805.00           |                            |                      | 48,482.00           | 677.00                                                                                          | 1.4%                                                                                                     |
| 54 | Total Highway Department Tax Levy                            |                            |                      | 2,506,027.00        |                            |                      | 2,541,116.00        | 35,089.00                                                                                       | 1.4%                                                                                                     |
| 55 | Total Operating Tax Levy                                     |                            |                      | 9,367,861.00        |                            |                      | 9,446,083.00        | 78,222.00                                                                                       | 0.84%                                                                                                    |
| 56 | Operating Tax Levy Allowed                                   |                            |                      | 9,367,861.00        |                            |                      | 9,446,083.00        | 78,222.00                                                                                       | 0.84%                                                                                                    |
| 57 | Difference between Proposed & Allowed Operating Tax Levy     |                            |                      | -                   |                            |                      | -                   | -                                                                                               |                                                                                                          |
| 58 | Debt Levy                                                    |                            |                      | 714,428.00          |                            |                      | 721,874.00          | 7,446.00                                                                                        | 1.04%                                                                                                    |
| 59 | Total Debt & Operating Tax Levy                              |                            |                      | 10,082,289          |                            |                      | 10,167,957          | 85,668.00                                                                                       | 0.85%                                                                                                    |

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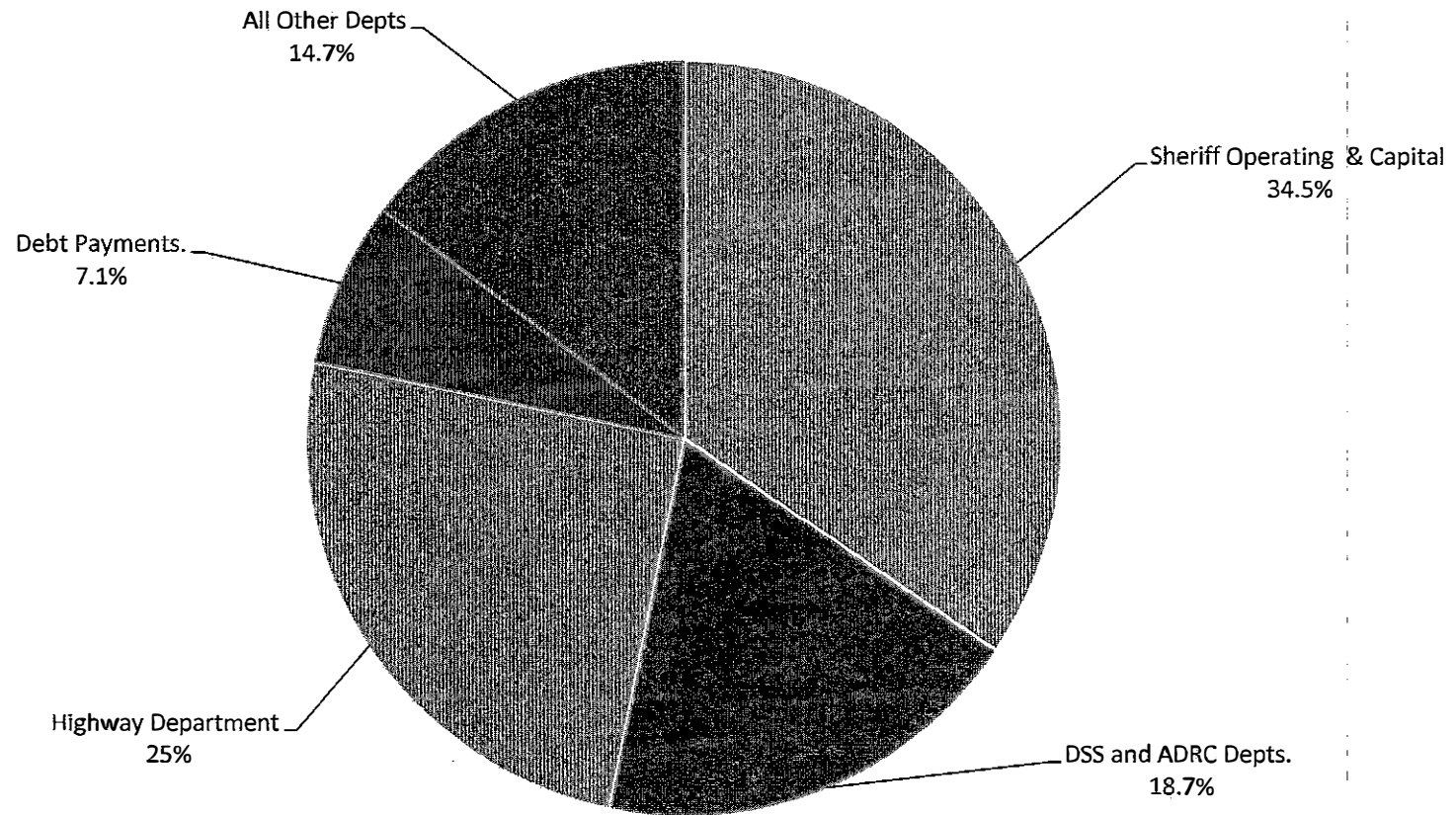
|    | C                                                                                    | D                        | E                        | F                        | G                                                                          | H                                                               | I |
|----|--------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|----------------------------------------------------------------------------|-----------------------------------------------------------------|---|
| 1  | Iowa County                                                                          |                          |                          |                          |                                                                            |                                                                 |   |
| 2  | Adopted 2015 Budget - Tax Levy Summary / Analysis                                    |                          |                          |                          |                                                                            |                                                                 |   |
| 3  | Adopted at the November 12, 2014 County Board Meeting                                |                          |                          |                          |                                                                            |                                                                 |   |
|    |                                                                                      |                          |                          |                          | Increase/ (Decrease)<br>in \$ Between 2015 &<br>2014 Adopted Tax<br>Levies | % of Increase/<br>(Decrease)<br>between 2014 &<br>2015 Tax Levy |   |
| 4  | Department Name                                                                      | Adopted 2013<br>Tax Levy | Adopted 2014<br>Tax Levy | Adopted 2015 Tax<br>Levy |                                                                            |                                                                 |   |
| 5  | County Board                                                                         | 73,380.00                | 70,880.00                | 86,970.00                | (3,910.00)                                                                 | -5.52%                                                          |   |
| 6  | Contingency Fund                                                                     | 180,610.00               | 185,320.00               | 80,735.00                | (124,585.00)                                                               | -67.23%                                                         |   |
| 7  | Resource Consvln & Developmt Council                                                 | 5,550.00                 | -                        | -                        | -                                                                          |                                                                 |   |
| 8  | Fire Suppression                                                                     | -                        | -                        | -                        | -                                                                          |                                                                 |   |
| 9  | Economic Development Contribution                                                    | 36,450.00                | -                        | -                        | -                                                                          |                                                                 |   |
| 10 | S. W. Regional Planning                                                              | 28,079.00                | -                        | -                        | -                                                                          |                                                                 |   |
| 11 | Clerk of Court                                                                       | 132,110.00               | 157,947.00               | 194,180.00               | 36,233.00                                                                  | 22.94%                                                          |   |
| 12 | Employee Relations Department                                                        | 130,147.00               | 121,600.00               | 120,875.00               | (725.00)                                                                   | -0.60%                                                          |   |
| 13 | OWI Intensive Supervsn Program                                                       | 26,000.00                | 44,368.00                | 44,368.00                | -                                                                          | 0.00%                                                           |   |
| 14 | Coroner                                                                              | 32,250.00                | 32,250.00                | 41,210.00                | 8,960.00                                                                   | 27.78%                                                          |   |
| 15 | Finance                                                                              | 189,380.00               | 179,817.00               | 191,568.00               | 11,751.00                                                                  | 6.53%                                                           |   |
| 16 | Administration                                                                       | 139,939.00               | 131,065.00               | 131,618.00               | 553.00                                                                     | 0.42%                                                           |   |
| 17 | Information Technology                                                               | 443,526.00               | 570,341.00               | 585,032.00               | (5,309.00)                                                                 | -0.93%                                                          |   |
| 18 | County Treasurer                                                                     | (195,670.00)             | (163,705.00)             | (149,437.00)             | 14,268.00                                                                  | 8.72%                                                           |   |
| 19 | State Shared Revenue                                                                 | (147,944.00)             | (303,206.00)             | (298,405.00)             | 4,801.00                                                                   | 1.58%                                                           |   |
| 20 | Exempt Computer Aids                                                                 | (14,400.00)              | (30,470.00)              | (97,123.00)              | (66,653.00)                                                                | -218.75%                                                        |   |
| 21 | Transfer From Sales Tax Fund                                                         | (1,400,000.00)           | (1,452,000.00)           | (1,480,000.00)           | (28,000.00)                                                                | -1.93%                                                          |   |
| 22 | County Clerk                                                                         | 129,240.00               | 166,776.00               | 133,077.00               | (33,699.00)                                                                | -20.21%                                                         |   |
| 23 | District Attorney & Corp. Counsel                                                    | 235,720.00               | 247,964.00               | 248,477.00               | 513.00                                                                     | 0.21%                                                           |   |
| 24 | Register of Deeds                                                                    | 39,080.00                | 41,542.00                | 39,360.00                | (2,182.00)                                                                 | -5.25%                                                          |   |
| 25 | GIS - Land Records                                                                   | 66,432.00                | 65,355.00                | 68,018.00                | 2,663.00                                                                   | 4.07%                                                           |   |
| 26 | Courthouse / City Owned Prop                                                         | 350,900.00               | 340,000.00               | 351,800.00               | 11,800.00                                                                  | 3.47%                                                           |   |
| 27 | County Farm                                                                          | (59,602.00)              | (59,602.00)              | (56,920.00)              | 2,682.00                                                                   | -4.50%                                                          |   |
| 28 | Insurance-Liability and Property                                                     | 17,610.00                | 31,669.00                | 35,438.00                | 3,769.00                                                                   | 11.90%                                                          |   |
| 29 | Sheriff's Dept                                                                       | 3,087,749.00             | 3,189,182.00             | 3,337,168.00             | 148,006.00                                                                 | 4.64%                                                           |   |
| 30 | Health Dept.                                                                         | 211,672.00               | 233,166.00               | 289,015.00               | 5,849.00                                                                   | 2.51%                                                           |   |
| 31 | Veterans Service                                                                     | 110,510.00               | 111,758.00               | 112,286.00               | 528.00                                                                     | 0.47%                                                           |   |
| 32 | Fair Expense Contribution                                                            | 26,932.00                | 26,932.00                | 26,932.00                | -                                                                          | 0.0%                                                            |   |
| 33 | Historical Society Contribution                                                      | 4,921.00                 | 5,000.00                 | 5,000.00                 | -                                                                          | 0.0%                                                            |   |
| 34 | Snowmobile/ATV Program                                                               | -                        | -                        | -                        | -                                                                          |                                                                 |   |
| 35 | Planning & Development                                                               | 47,251.00                | 99,785.00                | 97,662.00                | (2,103.00)                                                                 | -2.1%                                                           |   |
| 40 | Total General Fund Tax Levy                                                          | 4,363,874.00             | 4,467,430.00             | 4,454,784.00             | (12,646.00)                                                                | -0.28%                                                          |   |
| 42 | Special Revenue Funds Tax Levy                                                       |                          |                          |                          |                                                                            |                                                                 |   |
| 43 | Social Services                                                                      | 1,729,105.00             | 1,622,307.00             | 1,679,035.00             | 56,728.00                                                                  | 3.50%                                                           |   |
| 44 | Child Support                                                                        | (4,908.00)               | 1,723.00                 | 3,731.00                 | 2,008.00                                                                   | 116.5%                                                          |   |
| 45 | Aging and Disability Resorce Center                                                  | 194,798.00               | 223,085.00               | 220,604.00               | (2,481.00)                                                                 | -1.1%                                                           |   |
| 46 | Unified Board                                                                        | 193,625.00               | 193,625.00               | 193,625.00               | -                                                                          | 0.00%                                                           |   |
| 47 | Sales Tax Fund                                                                       | -                        | -                        | -                        | -                                                                          |                                                                 |   |
| 48 | Tri County Airport                                                                   | 15,665.00                | 21,338.00                | 16,805.00                | (4,531.00)                                                                 | -21.24%                                                         |   |
| 49 | Iowa County Airport                                                                  | 63,806.00                | 66,523.00                | 69,751.00                | 3,228.00                                                                   | 4.85%                                                           |   |
| 50 | WI River Rail Transit                                                                | 26,520.00                | 28,000.00                | 28,000.00                | -                                                                          | 0.00%                                                           |   |
| 51 | Total Special Revenue Funds Tax Levy                                                 | 2,218,611.00             | 2,156,599.00             | 2,211,551.00             | 54,952.00                                                                  | 2.55%                                                           |   |
| 52 |                                                                                      |                          |                          |                          |                                                                            |                                                                 |   |
| 53 | Capital Projects Fund Tax Levy                                                       |                          |                          |                          |                                                                            |                                                                 |   |
| 54 | Capital Projects Exp & Add'l Loan Payments                                           | 346,775.00               | 190,000.00               | 190,150.00               | 150.00                                                                     | 0.08%                                                           |   |
| 55 | Total Capital Projects Fund Tax Levy                                                 | 346,775.00               | 190,000.00               | 190,150.00               | 150.00                                                                     | 0.08%                                                           |   |
| 56 |                                                                                      |                          |                          |                          |                                                                            |                                                                 |   |
| 57 | Enterprise Funds Tax Levy                                                            |                          |                          |                          |                                                                            |                                                                 |   |
| 58 | Bloomfield Health Care & Rehab. Center                                               | (60,710.00)              | 47,805.00                | 48,482.00                | 677.00                                                                     | 1.4%                                                            |   |
| 59 | Highway Department                                                                   | 2,445,379.00             | 2,506,027.00             | 2,541,116.00             | 35,089.00                                                                  | 1.40%                                                           |   |
| 60 | Total Enterprise Funds Tax Levy                                                      | 2,384,669.00             | 2,553,832.00             | 2,589,598.00             | 35,766.00                                                                  | 1.40%                                                           |   |
| 61 |                                                                                      |                          |                          |                          |                                                                            |                                                                 |   |
| 62 | Total Operating Tax Levy for all Funds                                               | 9,313,929.00             | 9,367,861.00             | 9,446,083.00             | 78,222.00                                                                  | 0.835%                                                          |   |
| 63 |                                                                                      |                          |                          |                          |                                                                            |                                                                 |   |
| 64 | Debt Service Fund Tax Levy                                                           |                          |                          |                          |                                                                            |                                                                 |   |
| 65 | Health & Human Services Bldg Debt Pmts                                               | 705,192.00               | 714,428.00               | 721,874.00               | 7,446.00                                                                   | 1.04%                                                           |   |
| 66 | Total Debt Service Fund Tax Levy                                                     | 705,192.00               | 714,428.00               | 721,874.00               | 7,446.00                                                                   | 1.04%                                                           |   |
| 67 | Total Operating & Debt Tax Levy All Funds                                            | 10,019,121.00            | 10,082,289.00            | 10,167,957.00            | 85,668.00                                                                  | 0.85%                                                           |   |
| 68 |                                                                                      |                          |                          |                          |                                                                            |                                                                 |   |
| 69 | Total COUNTY Operating & Debt Mill Rate                                              | 0.005580109              | 0.005635431              | 0.005738562              | 0.000103131                                                                | 1.83%                                                           |   |
| 70 | Prior Year Total Operating & Debt Mill Rate                                          | 0.005442657              | 0.005580109              | 0.005635431              |                                                                            |                                                                 |   |
| 71 | Difference: Total Increase (Decrease) In Mill<br>Rate from Prior Year to Currnt Year | 0.000137452              | 0.000055322              | 0.000103131              |                                                                            |                                                                 |   |
| 72 | % of Increase (decrease) in the mill rate from<br>Prior Year to Current Year         | 2.53%                    | 0.99%                    | 1.83%                    |                                                                            |                                                                 |   |

Iowa County  
 Budget Summary  
 Adopted at the November 12, 2014 County Board Meeting

|                              | 2014 Adopted Budget | 2015 Adopted Budget | % of Change<br>2014 - 2015 |
|------------------------------|---------------------|---------------------|----------------------------|
| Total Operating Expenditures | 25,794,297.00       | 26,251,953.00       | 1.77%                      |
| Total Debt Expenditures      | 714,428.00          | 721,874.00          | 1.04%                      |
| Total Expenditures           | 26,508,725.00       | 26,973,827.00       | 1.75%                      |
| Operating Tax Rate           | 0.005236106         | 0.005331153         | 1.82%                      |
| Debt Tax Rate                | 0.000399325         | 0.000407409         | 2.02%                      |
| Total Tax Rate               | 0.005635431         | 0.005738562         | 1.83%                      |
| Operating Tax Levy           | 9,367,861.00        | 9,446,083.00        | 0.84%                      |
| Debt Tax Levy                | 714,428.00          | 721,874.00          | 1.04%                      |
| Total Tax Levy               | 10,082,289.00       | 10,167,957.00       | 0.85%                      |
| Contingency Carried Over     | 375,000.00          | 480,000.00          | 28.00%                     |

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## Iowa County 2015 Adopted Tax Levy



|    | C                                                                                              | E                        | F                       | G                                | H                      | J                      | N                      | O                                                                          | P                                                                 |
|----|------------------------------------------------------------------------------------------------|--------------------------|-------------------------|----------------------------------|------------------------|------------------------|------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------|
| 1  | Iowa County                                                                                    |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 2  | Adopted 2015 Budget - Summary by Department                                                    |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 3  | Adopted at the November 12, 2014 County Board Meeting                                          |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 4  | Department Name                                                                                | Actual for<br>12/31/2013 | Actual as of<br>9/30/14 | Projected Actual<br>for 12/31/14 | Adopted Budget<br>2013 | Adopted 2014<br>Budget | Adopted 2015<br>Budget | Increase/<br>(Decrease) in \$<br>Between 2014 &<br>Adopted 2015<br>Budgets | % of Increase/<br>(Decrease)<br>between 2014<br>& 2015<br>Budgets |
| 5  | County Board - Personnel Expense                                                               | 26,995.52                | 14,631.00               | 32,370.00                        | 37,780.00              | 35,280.00              | 32,370.00              | (2,910.00)                                                                 | -8.25%                                                            |
| 6  | County Board - Operating Expense                                                               | 27,810.28                | 18,051.00               | 35,600.00                        | 35,600.00              | 35,600.00              | 34,600.00              | (1,000.00)                                                                 | -2.81%                                                            |
| 7  | Total County Board                                                                             | 54,805.80                | 32,682.00               | 67,970.00                        | 73,380.00              | 70,880.00              | 66,970.00              | (3,910.00)                                                                 | -5.52%                                                            |
| 8  | Contingency Fund - Personnel Expense                                                           |                          |                         |                                  | 80,110.00              |                        |                        | -                                                                          |                                                                   |
| 9  | Contingency Fund - Operating Expense                                                           |                          |                         |                                  | 100,500.00             | 185,320.00             | 60,735.00              | (124,585.00)                                                               | -67.23%                                                           |
| 10 | Total Contingency                                                                              | -                        | -                       | -                                | 180,610.00             | 185,320.00             | 60,735.00              | (124,585.00)                                                               | -67.23%                                                           |
| 11 | Legislative, Resource Development &<br>Tourism - Operating- MOVED TO Planning<br>& Development | 5,471.22                 |                         |                                  | 5,550.00               | -                      | -                      | -                                                                          |                                                                   |
| 12 | Fire Suppression Expense - Operating                                                           | 1,512.25                 | 914.00                  | 914.00                           | -                      |                        |                        | -                                                                          | 0.00%                                                             |
| 13 | Economic Development Contribution -<br>Operating - MOVED TO Planning & Dev.                    | 65,450.00                |                         |                                  | 36,450.00              | -                      |                        | -                                                                          |                                                                   |
| 14 | S. W. Regional Planning - Expense -<br>Operating - MOVED TO Planning & Dev.                    | 26,079.00                |                         |                                  | 26,079.00              | -                      |                        | -                                                                          |                                                                   |
| 15 | SW Family Care Alliance - Revenue                                                              |                          |                         |                                  |                        |                        |                        | -                                                                          |                                                                   |
| 16 | Sale of Property - Revenue                                                                     | 10.00                    | -                       |                                  | -                      |                        |                        | -                                                                          |                                                                   |
| 17 | Tax Levy                                                                                       | 322,069.00               | 322,069.00              | 322,069.00                       | 322,069.00             | 256,200.00             | 127,705.00             | (128,495.00)                                                               | -60.16%                                                           |
| 18 |                                                                                                |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 19 | Clerk of Courts                                                                                |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 20 | Personnel Expense                                                                              | 287,888.00               | 214,372.00              | 311,743.00                       | 302,626.00             | 312,743.00             | 317,781.00             | 5,038.00                                                                   | 1.61%                                                             |
| 21 | Operating Expense                                                                              | 155,563.00               | 100,882.00              | 117,916.00                       | 158,055.00             | 144,825.00             | 146,670.00             | 1,845.00                                                                   | 1.27%                                                             |
| 22 | Capital Expense                                                                                |                          | -                       |                                  | -                      | -                      | 2,000.00               | 2,000.00                                                                   |                                                                   |
| 23 | Clerk of Court Total Expenses                                                                  | 443,451.00               | 315,254.00              | 429,659.00                       | 460,681.00             | 457,568.00             | 466,451.00             | 8,883.00                                                                   | 1.94%                                                             |
| 24 | Clerk of Court Revenue                                                                         | 306,017.00               | 232,772.06              | 254,171.00                       | 328,571.00             | 299,621.00             | 272,271.00             | (27,350.00)                                                                | -9.13%                                                            |
| 25 | Tax Levy                                                                                       | 132,110.00               | 132,110.00              | 132,110.00                       | 132,110.00             | 157,947.00             | 194,180.00             | 36,233.00                                                                  | 22.94%                                                            |
| 26 |                                                                                                |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 27 | Employee Relations Dept.                                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 28 | Personnel Expense                                                                              | 136,769.00               | 52,493.00               | 69,192.00                        | 107,338.00             | 61,462.00              | 87,697.00              | 26,235.00                                                                  | 42.68%                                                            |
| 29 | Operating Expense                                                                              | 13,836.00                | 35,926.00               | 58,903.00                        | 22,809.00              | 60,138.00              | 33,178.00              | (26,960.00)                                                                | -44.83%                                                           |
| 30 | Capital Expense                                                                                |                          | -                       |                                  | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 31 | Employee Relations Dept. Total Expenses                                                        | 150,605.00               | 88,419.00               | 128,095.00                       | 130,147.00             | 121,600.00             | 120,875.00             | (725.00)                                                                   | -0.60%                                                            |
| 32 | Employee Relations Dept. Revenue                                                               | -                        | 39.00                   | 39.00                            | -                      | -                      | -                      | -                                                                          |                                                                   |
| 33 | Tax Levy                                                                                       | 130,147.00               | 121,600.00              | 121,600.00                       | 130,147.00             | 121,600.00             | 120,875.00             | (725.00)                                                                   | -0.60%                                                            |
| 34 |                                                                                                |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 35 | OWI Intensive Supervision Program                                                              |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 36 | Personnel Expense                                                                              | -                        |                         |                                  | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 37 | Operating Expense                                                                              | 86,995.00                | 36,965.00               | 67,520.00                        | 75,339.00              | 74,368.00              | 64,368.00              | (10,000.00)                                                                | -13.45%                                                           |
| 38 | Capital Expense                                                                                |                          | -                       |                                  | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 39 | OWI Intensive Sup. Program Total Exp.                                                          | 86,995.00                | 36,965.00               | 67,520.00                        | 75,339.00              | 74,368.00              | 64,368.00              | (10,000.00)                                                                | -13.45%                                                           |
| 40 | OWI Intensive Supervision Program<br>Revenue                                                   | 44,883.00                | 10,890.00               | 20,000.00                        | 49,339.00              | 30,000.00              | 20,000.00              | (10,000.00)                                                                | -33.33%                                                           |
| 41 | Tax Levy                                                                                       | 26,000.00                | 26,000.00               | 44,368.00                        | 26,000.00              | 44,368.00              | 44,368.00              | -                                                                          | 0.00%                                                             |
| 42 |                                                                                                |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |

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|    | C                                                     | E                        | F                       | G                                | H                      | J                      | N                      | O                                                                          | P                                                                 |
|----|-------------------------------------------------------|--------------------------|-------------------------|----------------------------------|------------------------|------------------------|------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------|
| 1  | Iowa County                                           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 2  | Adopted 2015 Budget - Summary by Department           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 3  | Adopted at the November 12, 2014 County Board Meeting |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 4  | Department Name                                       | Actual for<br>12/31/2013 | Actual as of<br>9/30/14 | Projected Actual<br>for 12/31/14 | Adopted Budget<br>2013 | Adopted 2014<br>Budget | Adopted 2015<br>Budget | Increase/<br>(Decrease) in \$<br>Between 2014 &<br>Adopted 2015<br>Budgets | % of Increase/<br>(Decrease)<br>between 2014<br>& 2015<br>Budgets |
| 43 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 44 | Coroner                                               |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 45 | Personnel Expense                                     | 22,135.00                | 15,058.00               | 20,000.00                        | 20,000.00              | 20,000.00              | 25,460.00              | 5,460.00                                                                   | 27.30%                                                            |
| 46 | Operating Expense                                     | 16,720.00                | 17,751.00               | 20,850.00                        | 15,850.00              | 15,850.00              | 19,750.00              | 3,900.00                                                                   | 24.61%                                                            |
| 47 | Capital Expense                                       |                          | -                       |                                  | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 48 | Coroner Total Expenses                                | 38,855.00                | 32,809.00               | 40,850.00                        | 35,850.00              | 35,850.00              | 45,210.00              | 9,360.00                                                                   | 26.11%                                                            |
| 49 | Coroner Revenue                                       | 8,210.00                 | 5,000.00                | 4,000.00                         | 3,600.00               | 3,600.00               | 4,000.00               | 400.00                                                                     | 11.11%                                                            |
| 50 | Tax Levy                                              | 32,250.00                | 32,250.00               | 32,250.00                        | 32,250.00              | 32,250.00              | 41,210.00              | 8,960.00                                                                   | 27.78%                                                            |
| 51 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 52 | Finance Department                                    |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 53 | Personnel Expense                                     | 112,711.00               | 91,594.00               | 127,502.00                       | 126,464.00             | 127,502.00             | 139,688.00             | 12,186.00                                                                  | 9.56%                                                             |
| 54 | Operating Expense                                     | 43,782.00                | 40,316.00               | 52,515.00                        | 44,425.00              | 52,515.00              | 52,080.00              | (435.00)                                                                   | -0.83%                                                            |
| 55 | Capital Expense                                       | 1,395.00                 | -                       | 14,691.00                        | 18,691.00              | 18,691.00              | -                      | -                                                                          | 0.00%                                                             |
| 56 | Finance Total Expenses                                | 157,888.00               | 131,910.00              | 194,708.00                       | 189,580.00             | 180,017.00             | 191,768.00             | 11,751.00                                                                  | 6.53%                                                             |
| 57 | Finance Revenue                                       | 306.00                   | 270.00                  | 300.00                           | 200.00                 | 200.00                 | 200.00                 | -                                                                          | 0.00%                                                             |
| 58 | Tax Levy                                              | 189,380.00               | 189,380.00              | 179,817.00                       | 189,380.00             | 179,817.00             | 191,568.00             | 11,751.00                                                                  | 6.53%                                                             |
| 59 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 60 | Administration Department                             |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 61 | Personnel Expense                                     | 116,107.00               | 89,024.00               | 111,815.00                       | 130,414.00             | 122,615.00             | 125,368.00             | 2,753.00                                                                   | 2.25%                                                             |
| 62 | Operating Expense                                     | 2,722.00                 | 2,980.00                | 5,970.00                         | 9,525.00               | 8,450.00               | 6,250.00               | (2,200.00)                                                                 | -26.04%                                                           |
| 63 | Capital Expense                                       |                          | -                       |                                  | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 64 | Administration Total Expenses                         | 118,829.00               | 92,004.00               | 117,785.00                       | 139,939.00             | 131,065.00             | 131,618.00             | 553.00                                                                     | 0.42%                                                             |
| 65 | Administration Revenue                                | -                        | -                       | -                                | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 66 | Tax Levy                                              | 139,939.00               | 139,939.00              | 131,065.00                       | 139,939.00             | 131,065.00             | 131,618.00             | 553.00                                                                     | 0.42%                                                             |
| 67 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 68 | Information Technology Dept.                          |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 69 | Personnel Expense                                     | 173,668.00               | 138,620.00              | 191,517.00                       | 193,131.00             | 191,517.00             | 204,532.00             | 13,015.00                                                                  | 6.80%                                                             |
| 70 | Operating Expense-IT Dept.                            | 76,223.00                | 31,450.00               | 80,049.00                        | 93,695.00              | 80,049.00              | 74,900.00              | (5,149.00)                                                                 | -6.43%                                                            |
| 71 | Operating Expense-Other Depts. Exp in IT<br>budget    | 190,712.00               | 220,258.00              | 274,775.00                       | 144,300.00             | 274,775.00             | 173,000.00             | (101,775.00)                                                               | -37.04%                                                           |
| 72 | Capital Expense - IT Dept.                            | 36,727.00                |                         |                                  |                        |                        |                        | -                                                                          | 0.00%                                                             |
| 73 | Capital Expense - Other Depts. Exp in IT<br>Budget    | 10,511.00                | 9,923.50                | 55,812.00                        | 12,400.00              | 24,000.00              | 112,600.00             | 88,600.00                                                                  | 369.17%                                                           |
| 74 | Information Technology Total Expenses                 | 487,841.00               | 400,251.50              | 602,153.00                       | 443,526.00             | 570,341.00             | 565,032.00             | (5,309.00)                                                                 | -0.93%                                                            |
| 75 | Information Technology Revenue                        | 907.00                   | -                       | -                                | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 76 | Tax Levy                                              | 443,526.00               | 443,526.00              | 570,341.00                       | 443,526.00             | 570,341.00             | 565,032.00             | (5,309.00)                                                                 | -0.93%                                                            |
| 77 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 78 | County Treasurer Department                           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 79 | Personnel Expense                                     | 176,162.00               | 155,048.00              | 216,272.00                       | 190,275.00             | 216,509.00             | 229,191.00             | 12,682.00                                                                  | 5.86%                                                             |
| 80 | Operating Expense                                     | 14,120.00                | 7,164.00                | 17,036.00                        | 20,455.00              | 21,036.00              | 21,672.00              | 636.00                                                                     | 3.02%                                                             |
| 81 | Capital Expense                                       |                          | -                       |                                  | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 82 | County Treasurer Total Expenses                       | 190,282.00               | 162,212.00              | 233,308.00                       | 210,730.00             | 237,545.00             | 250,863.00             | 13,318.00                                                                  | 5.61%                                                             |
| 83 | County Treasurer Revenue                              | 555,807.00               | 346,044.28              | 411,564.00                       | 406,400.00             | 401,250.00             | 400,300.00             | (950.00)                                                                   | -0.24%                                                            |
| 84 | Tax Levy                                              | (195,670.00)             | (195,670.00)            | (163,705.00)                     | (195,670.00)           | (163,705.00)           | (149,437.00)           | 14,268.00                                                                  | -8.72%                                                            |

|     | C                                                     | E                        | F                       | G                                | H                      | J                      | N                      | O                                                                          | P                                                                 |
|-----|-------------------------------------------------------|--------------------------|-------------------------|----------------------------------|------------------------|------------------------|------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------|
| 1   | Iowa County                                           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 2   | Adopted 2015 Budget - Summary by Department           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 3   | Adopted at the November 12, 2014 County Board Meeting |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 4   | Department Name                                       | Actual for<br>12/31/2013 | Actual as of<br>9/30/14 | Projected Actual<br>for 12/31/14 | Adopted Budget<br>2013 | Adopted 2014<br>Budget | Adopted 2015<br>Budget | Increase/<br>(Decrease) in \$<br>Between 2014 &<br>Adopted 2015<br>Budgets | % of Increase/<br>(Decrease)<br>between 2014<br>& 2015<br>Budgets |
| 85  |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 86  | State Shared Revenue - Treasurer                      | 310,023.00               | 45,481.00               | 303,206.00                       | 147,944.00             | 303,206.00             | 298,405.00             | 4,801.00                                                                   | 1.58%                                                             |
| 87  | Exempt Computer Aids                                  | 15,049.00                | 32,058.00               | 32,058.00                        | 14,400.00              | 30,470.00              | 97,123.00              | (66,653.00)                                                                | -218.75%                                                          |
| 88  | Transfer from Sales Tax Fund                          | 1,400,000.00             | -                       | 1,452,000.00                     | 1,400,000.00           | 1,452,000.00           | 1,480,000.00           | (28,000.00)                                                                | -1.93%                                                            |
| 89  | Tax Levy                                              | (1,562,344.00)           | (1,562,344.00)          | (1,785,676.00)                   | (1,562,344.00)         | (1,785,676.00)         | (1,875,528.00)         | (89,852.00)                                                                | -5.03%                                                            |
| 90  |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 91  | Surplus Applied To Budget                             |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 92  | Tax Levy                                              | -                        | -                       |                                  | -                      | -                      | -                      | -                                                                          |                                                                   |
| 93  |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 94  | County Clerk                                          |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 95  | Personnel Expense                                     | 113,055.00               | 83,191.00               | 114,775.00                       | 113,022.00             | 114,993.00             | 116,943.00             | 1,950.00                                                                   | 1.70%                                                             |
| 96  | Operating Expense                                     | 21,507.00                | 24,226.00               | 64,315.00                        | 26,893.00              | 71,308.00              | 28,679.00              | (42,629.00)                                                                | -59.78%                                                           |
| 97  | Capital Expense                                       |                          | -                       |                                  | -                      | -                      | -                      | -                                                                          |                                                                   |
| 98  | County Clerk Total Expenses                           | 134,562.00               | 107,417.00              | 179,090.00                       | 139,915.00             | 186,301.00             | 145,622.00             | (40,679.00)                                                                | -21.84%                                                           |
| 99  | County Clerk Revenue                                  | 16,783.00                | 10,623.00               | 17,955.00                        | 10,675.00              | 19,525.00              | 12,545.00              | (6,980.00)                                                                 | -35.75%                                                           |
| 100 | Tax Levy                                              | 129,240.00               | 129,240.00              | 166,776.00                       | 129,240.00             | 166,776.00             | 133,077.00             | (33,699.00)                                                                | -20.21%                                                           |
| 101 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 102 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 103 | District Attorney & Corp. Counsel                     |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 104 | Personnel Expense                                     | 235,167.00               | 174,395.00              | 217,670.00                       | 239,770.00             | 239,314.00             | 243,527.00             | 4,213.00                                                                   | 1.76%                                                             |
| 105 | Operating Expense                                     | 11,617.00                | 10,983.00               | 19,276.00                        | 22,750.00              | 32,750.00              | 32,750.00              | -                                                                          | 0.00%                                                             |
| 106 | Capital Expenses                                      |                          | 3,700.00                | 3,700.00                         | -                      | 3,700.00               | -                      | (3,700.00)                                                                 | 0.00%                                                             |
| 107 | DA & Corp. Counsel Total Expenses                     | 246,784.00               | 189,078.00              | 240,646.00                       | 262,520.00             | 275,764.00             | 276,277.00             | 513.00                                                                     | 0.19%                                                             |
| 108 | D. A. & Corp. Counsel Revenue                         | 32,312.00                | 16,013.00               | 34,010.00                        | 26,800.00              | 27,800.00              | 27,800.00              | -                                                                          | 0.00%                                                             |
| 109 | Tax Levy                                              | 235,720.00               | 235,720.00              | 247,964.00                       | 235,720.00             | 247,964.00             | 248,477.00             | 513.00                                                                     | 0.21%                                                             |
| 110 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 111 | Register of Deeds                                     |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 112 | Personnel Expense                                     | 164,379.00               | 115,399.00              | 169,192.00                       | 166,230.00             | 169,192.00             | 162,510.00             | (6,682.00)                                                                 | -3.95%                                                            |
| 113 | Operating Expense                                     | 21,547.00                | 14,084.00               | 32,350.00                        | 35,850.00              | 35,350.00              | 11,850.00              | (23,500.00)                                                                | -66.48%                                                           |
| 114 | Capital Expense                                       |                          | -                       |                                  | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 115 | Register of Deeds Total Expenses                      | 185,926.00               | 129,483.00              | 201,542.00                       | 202,080.00             | 204,542.00             | 174,360.00             | (30,182.00)                                                                | -14.76%                                                           |
| 116 | Register of Deeds Revenue                             | 183,878.00               | 130,110.00              | 163,000.00                       | 163,000.00             | 163,000.00             | 135,000.00             | (28,000.00)                                                                | -17.18%                                                           |
| 117 | Tax Levy                                              | 39,080.00                | 39,080.00               | 41,542.00                        | 39,080.00              | 41,542.00              | 39,360.00              | (2,182.00)                                                                 | -5.25%                                                            |
| 118 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 119 | GIS Department                                        |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 120 | Personnel Expense                                     | 66,588.00                | 48,787.00               | 67,230.00                        | 67,279.00              | 67,230.00              | 70,178.00              | 2,948.00                                                                   | 4.38%                                                             |
| 121 | Operating Expense                                     | 23,704.00                | 58,757.00               | 75,125.00                        | 45,453.00              | 75,125.00              | 74,840.00              | (285.00)                                                                   | -0.38%                                                            |
| 122 | Capital Expense                                       |                          | -                       |                                  | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 123 | GIS Total Expenses                                    | 90,292.00                | 107,544.00              | 142,355.00                       | 112,732.00             | 142,355.00             | 145,018.00             | 2,663.00                                                                   | 1.87%                                                             |
| 124 | GIS Revenues                                          | 58,086.00                | 57,132.00               | 77,000.00                        | 46,300.00              | 77,000.00              | 77,000.00              | -                                                                          | 0.00%                                                             |
| 125 | Tax Levy                                              | 66,432.00                | 66,432.00               | 65,355.00                        | 66,432.00              | 65,355.00              | 68,018.00              | 2,663.00                                                                   | 4.07%                                                             |
| 126 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 127 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 128 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 129 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |

|     | C                                                         | E                        | F                       | G                                | H                      | J                      | N                      | O                                                                          | P                                                                 |
|-----|-----------------------------------------------------------|--------------------------|-------------------------|----------------------------------|------------------------|------------------------|------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------|
| 1   | Iowa County                                               |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 2   | Adopted 2015 Budget - Summary by Department               |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 3   | Adopted at the November 12, 2014 County Board Meeting     |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 4   | Department Name                                           | Actual for<br>12/31/2013 | Actual as of<br>9/30/14 | Projected Actual<br>for 12/31/14 | Adopted Budget<br>2013 | Adopted 2014<br>Budget | Adopted 2015<br>Budget | Increase/<br>(Decrease) in \$<br>Between 2014 &<br>Adopted 2015<br>Budgets | % of Increase/<br>(Decrease)<br>between 2014<br>& 2015<br>Budgets |
| 130 | Courthouse/Cty Owned Prop                                 |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 131 | Personnel Expense                                         | -                        | -                       | -                                | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 132 | Operating Expense                                         | 340,903.00               | 217,823.00              | 337,665.00                       | 360,750.00             | 348,850.00             | 367,350.00             | 18,500.00                                                                  | 5.30%                                                             |
| 133 | Capital Expense                                           | -                        | -                       | -                                | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
|     | Courthouse / Cty Owned Prop Total                         |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 134 | Expenses                                                  | 340,903.00               | 217,823.00              | 337,665.00                       | 360,750.00             | 348,850.00             | 367,350.00             | 18,500.00                                                                  | 5.30%                                                             |
| 135 | Crth / Cty Owned Prop Revenue                             | 7,532.00                 | 8,091.00                | 15,050.00                        | 9,850.00               | 8,850.00               | 15,550.00              | 6,700.00                                                                   | 75.71%                                                            |
| 136 | Tax Levy                                                  | 350,900.00               | 350,900.00              | 340,000.00                       | 350,900.00             | 340,000.00             | 351,800.00             | 11,800.00                                                                  | 3.47%                                                             |
| 137 |                                                           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 138 | County Farm                                               |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 139 | Personnel Expense                                         | -                        | -                       | -                                | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 140 | Operating Expense                                         | 4,167.00                 | 4,107.00                | 2,360.00                         | 2,828.00               | 2,828.00               | 2,360.00               | (468.00)                                                                   | -16.55%                                                           |
| 141 | Capital Expense                                           | 16,822.00                | -                       | -                                | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 142 | County Farm Total Expenses                                | 20,989.00                | 4,107.00                | 2,360.00                         | 2,828.00               | 2,828.00               | 2,360.00               | (468.00)                                                                   | -16.55%                                                           |
| 143 | County Farm Revenue                                       | 74,203.00                | 34,215.00               | 57,530.00                        | 62,430.00              | 62,430.00              | 59,280.00              | 3,150.00                                                                   | 5.05%                                                             |
| 144 | Tax Levy                                                  | (59,602.00)              | (59,602.00)             | (59,602.00)                      | (59,602.00)            | (59,602.00)            | (56,920.00)            | 2,682.00                                                                   | 4.50%                                                             |
| 145 |                                                           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 146 | County Insurance-Liability & Workers<br>Comp              |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 147 | Personnel Expense                                         | (88,397.00)              | 92,757.00               | -                                | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 148 | Operating Expense                                         | 130,625.00               | 128,065.00              | 125,906.00                       | 110,000.00             | 135,541.00             | 134,950.00             | (591.00)                                                                   | -0.44%                                                            |
| 149 | Capital Expense                                           | -                        | -                       | -                                | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 150 | Insurance Total Expenses-liability &<br>workers comp      | 42,228.00                | 220,822.00              | 125,906.00                       | 110,000.00             | 135,541.00             | 134,950.00             | (591.00)                                                                   | -0.44%                                                            |
| 151 | Insurance Revenue-reimb from depts &<br>refunds/dividends | 101,874.00               | 97,948.00               | 97,948.00                        | 92,390.00              | 103,872.00             | 99,512.00              | (4,360.00)                                                                 | -4.20%                                                            |
| 152 | Tax Levy                                                  | 17,610.00                | 17,610.00               | 31,669.00                        | 17,610.00              | 31,669.00              | 35,438.00              | 3,769.00                                                                   | 11.90%                                                            |
| 153 |                                                           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 154 | Sheriff's Department                                      |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 155 | Personnel Expense                                         | 2,645,982.00             | 1,932,935.00            | 2,729,858.00                     | 2,720,803.00           | 2,793,132.00           | 2,915,288.00           | 122,156.00                                                                 | 4.37%                                                             |
| 156 | Operating Expense                                         | 654,763.00               | 459,926.00              | 591,013.00                       | 519,166.00             | 566,550.00             | 571,600.00             | 5,050.00                                                                   | 0.89%                                                             |
| 157 | Capital Expense                                           | -                        | -                       | -                                | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 158 | Sheriff's Dept Total Expenses                             | 3,300,745.00             | 2,392,861.00            | 3,320,871.00                     | 3,239,969.00           | 3,359,682.00           | 3,486,888.00           | 127,206.00                                                                 | 3.79%                                                             |
| 159 | Sheriff's Dept Revenue                                    | 196,747.00               | 91,651.00               | 148,000.00                       | 152,220.00             | 170,500.00             | 149,700.00             | (20,800.00)                                                                | -12.20%                                                           |
| 160 | Tax Levy                                                  | 3,087,749.00             | 3,087,749.00            | 3,189,182.00                     | 3,087,749.00           | 3,189,182.00           | 3,337,188.00           | 148,006.00                                                                 | 4.64%                                                             |
| 161 |                                                           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 162 | Health Department                                         |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 163 | Personnel Expense                                         | 280,873.00               | 208,644.00              | 291,571.00                       | 277,213.00             | 291,814.00             | 301,841.00             | 10,027.00                                                                  | 3.44%                                                             |
| 164 | Operating Expense                                         | 38,608.00                | 22,621.00               | 38,457.00                        | 25,480.00              | 30,500.00              | 30,510.00              | 10.00                                                                      | 0.03%                                                             |
| 165 | Capital Expense                                           | -                        | -                       | -                                | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 166 | Health Dept. Total Expenses                               | 319,481.00               | 231,265.00              | 330,028.00                       | 302,693.00             | 322,314.00             | 332,351.00             | 10,037.00                                                                  | 3.11%                                                             |
| 167 | Health Dept. Revenue                                      | 109,935.00               | 64,458.00               | 96,526.00                        | 91,021.00              | 89,148.00              | 93,336.00              | 4,188.00                                                                   | 4.70%                                                             |
| 168 | Tax Levy                                                  | 211,672.00               | 211,672.00              | 233,166.00                       | 211,672.00             | 233,166.00             | 239,015.00             | 5,849.00                                                                   | 2.51%                                                             |
| 169 |                                                           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 170 |                                                           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 171 |                                                           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 172 |                                                           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |

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|     | C                                                     | E                        | F                       | G                                | H                      | J                      | N                      | O                                                                          | P                                                                 |
|-----|-------------------------------------------------------|--------------------------|-------------------------|----------------------------------|------------------------|------------------------|------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------|
| 1   | Iowa County                                           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 2   | Adopted 2015 Budget - Summary by Department           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 3   | Adopted at the November 12, 2014 County Board Meeting |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 4   | Department Name                                       | Actual for<br>12/31/2013 | Actual as of<br>9/30/14 | Projected Actual<br>for 12/31/14 | Adopted Budget<br>2013 | Adopted 2014<br>Budget | Adopted 2015<br>Budget | Increase/<br>(Decrease) in \$<br>Between 2014 &<br>Adopted 2015<br>Budgets | % of Increase/<br>(Decrease)<br>between 2014<br>& 2015<br>Budgets |
| 173 | Veterans Service Department                           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 174 | Personnel Expense                                     | 86,174.00                | 63,534.00               | 87,883.00                        | 85,405.00              | 87,853.00              | 89,381.00              | 1,528.00                                                                   | 1.74%                                                             |
| 175 | Operating Expense                                     | 11,175.00                | 14,865.00               | 21,905.00                        | 25,605.00              | 24,405.00              | 23,405.00              | (1,000.00)                                                                 | -4.10%                                                            |
| 176 | Capital Expense                                       | -                        | -                       | -                                | -                      | -                      | -                      | -                                                                          | -                                                                 |
| 177 | Veterans Service Total Expenses                       | 97,349.00                | 78,399.00               | 109,788.00                       | 111,010.00             | 112,258.00             | 112,786.00             | 528.00                                                                     | 0.47%                                                             |
| 178 | Veterans Service Revenue                              | 1,564.00                 | 3,936.00                | 4,000.00                         | 500.00                 | 500.00                 | 500.00                 | -                                                                          | 0.00%                                                             |
| 179 | Tax Levy                                              | 110,510.00               | 110,510.00              | 111,758.00                       | 110,510.00             | 111,758.00             | 112,286.00             | 528.00                                                                     | 0.47%                                                             |
| 181 | Cultural                                              |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 182 | Fair Expense                                          | 26,932.00                | 26,932.00               | 26,932.00                        | 26,932.00              | 26,932.00              | 26,932.00              | -                                                                          | 0.00%                                                             |
| 183 | Historical Society Expense                            | 4,921.00                 | 5,000.00                | 5,000.00                         | 4,921.00               | 5,000.00               | 5,000.00               | -                                                                          | 0.00%                                                             |
| 184 | Tax Levy                                              | 31,853.00                | 31,932.00               | 31,932.00                        | 31,853.00              | 31,932.00              | 31,932.00              | -                                                                          | 0.00%                                                             |
| 186 | Snowmobile/ATV Expense                                | 29,042.00                | 30,831.00               | 27,850.00                        | 27,275.00              | 27,850.00              | 27,850.00              | -                                                                          | 0.00%                                                             |
| 187 | Snowmobile/ATV Revenue                                | 29,042.00                | 30,856.00               | 27,850.00                        | 27,275.00              | 27,850.00              | 27,850.00              | -                                                                          | 0.00%                                                             |
| 188 | Tax Levy                                              | -                        | -                       | -                                | -                      | -                      | -                      | -                                                                          | -                                                                 |
| 190 | EAP Grant - CDBG Monies Expenses                      | 9,877.00                 | 208,026.00              | -                                | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 191 | EAP Grant - CDBG Monies Revenue                       | 9,877.00                 | 53,878.00               | 53,878.00                        | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 192 | Tax Levy                                              | -                        | -                       | -                                | -                      | -                      | -                      | -                                                                          | -                                                                 |
| 194 | Planning & Development                                |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 195 | Personnel Expense                                     | 146,920.00               | 102,969.00              | 147,737.00                       | 150,866.00             | 147,737.00             | 152,916.00             | 5,179.00                                                                   | 3.51%                                                             |
| 196 | Operating Expense                                     | 14,926.00                | 15,989.00               | 15,110.00                        | 22,575.00              | 15,110.00              | 49,140.00              | 34,030.00                                                                  | 225.22%                                                           |
| 197 | Economic Initiatives                                  | -                        | 35,652.00               | 75,299.00                        | -                      | 76,478.00              | 75,976.00              | (502.00)                                                                   | -                                                                 |
| 198 | Capital Expense                                       | -                        | -                       | -                                | -                      | -                      | -                      | -                                                                          | -                                                                 |
| 199 | Planning & Development Total Expenses                 | 161,846.00               | 154,610.00              | 238,146.00                       | 173,441.00             | 239,325.00             | 278,032.00             | 38,707.00                                                                  | 16.17%                                                            |
| 200 | Planning & Development Revenue                        | 195,733.00               | 138,719.00              | 139,300.00                       | 126,190.00             | 139,560.00             | 180,370.00             | 40,810.00                                                                  | 29.24%                                                            |
| 201 | Tax Levy                                              | 47,251.00                | 47,251.00               | 99,765.00                        | 47,251.00              | 99,765.00              | 97,662.00              | (2,103.00)                                                                 | -2.11%                                                            |
| 203 | Emergency Management                                  |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 204 | Personnel Expense                                     | 77,819.00                | 60,135.00               | 82,851.00                        | 70,203.00              | 82,297.00              | 86,079.00              | 3,782.00                                                                   | 4.60%                                                             |
| 205 | Operating Expense                                     | 34,316.00                | 34,947.00               | 32,685.00                        | 31,064.00              | 29,480.00              | 46,980.00              | 17,500.00                                                                  | 59.36%                                                            |
| 206 | Capital Expense                                       | 4,404.00                 | -                       | 6,500.00                         | 10,000.00              | 6,500.00               | -                      | (6,500.00)                                                                 | -100.00%                                                          |
| 207 | Emergency Mngmnt Total Expenses                       | 116,539.00               | 95,082.00               | 122,036.00                       | 111,267.00             | 118,277.00             | 133,059.00             | 14,782.00                                                                  | 12.50%                                                            |
| 208 | Emergency Management Revenue                          | 42,318.00                | 19,804.00               | -                                | 39,474.00              | 41,438.00              | 50,938.00              | 9,500.00                                                                   | 22.93%                                                            |
| 209 | Tax Levy                                              | 71,793.00                | 71,793.00               | 76,839.00                        | 71,793.00              | 76,839.00              | 82,121.00              | 5,282.00                                                                   | 6.87%                                                             |
| 211 | U.W. Extension Department                             |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 212 | Personnel Expense                                     | 61,578.00                | 46,233.00               | 62,322.00                        | 61,331.00              | 62,322.00              | 62,531.00              | 209.00                                                                     | 0.34%                                                             |
| 213 | Operating Expense                                     | 157,733.00               | 88,656.00               | 173,940.00                       | 168,472.00             | 173,940.00             | 178,630.00             | 4,690.00                                                                   | 2.70%                                                             |
| 214 | Capital Expense                                       | -                        | 1,914.00                | -                                | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 215 | U.W. Extension Total Expenses                         | 219,311.00               | 136,803.00              | 236,262.00                       | 229,803.00             | 236,262.00             | 241,161.00             | 4,899.00                                                                   | 2.07%                                                             |
| 216 | U.W. Extension Revenue                                | 6,500.00                 | 6,900.00                | 10,700.00                        | 8,500.00               | 10,700.00              | 15,365.00              | 4,665.00                                                                   | 43.60%                                                            |
| 217 | Tax Levy                                              | 221,303.00               | 221,303.00              | 225,562.00                       | 221,303.00             | 225,562.00             | 225,796.00             | 234.00                                                                     | 0.10%                                                             |

|     | C                                                     | E                        | F                       | G                                | H                      | J                      | N                      | O                                                                          | P                                                                 |
|-----|-------------------------------------------------------|--------------------------|-------------------------|----------------------------------|------------------------|------------------------|------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------|
| 1   | Iowa County                                           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 2   | Adopted 2015 Budget - Summary by Department           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 3   | Adopted at the November 12, 2014 County Board Meeting |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 4   | Department Name                                       | Actual for<br>12/31/2013 | Actual as of<br>9/30/14 | Projected Actual<br>for 12/31/14 | Adopted Budget<br>2013 | Adopted 2014<br>Budget | Adopted 2015<br>Budget | Increase/<br>(Decrease) in \$<br>Between 2014 &<br>Adopted 2015<br>Budgets | % of Increase/<br>(Decrease)<br>between 2014<br>& 2015<br>Budgets |
| 218 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 219 | Land Conservation Department                          |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 220 | Personnel Expense                                     | 184,405.00               | 137,177.00              | 194,876.00                       | 210,017.00             | 194,876.00             | 204,672.00             | 9,796.00                                                                   | 5.03%                                                             |
| 221 | Operating Expense                                     | 95,279.00                | 48,066.00               | 149,535.00                       | 119,780.00             | 150,180.00             | 153,041.00             | 2,861.00                                                                   | 1.91%                                                             |
| 222 | Capital Expense                                       | -                        | -                       | -                                | 2,789.00               | 2,789.00               | -                      | (2,789.00)                                                                 | -100.00%                                                          |
| 223 | Land Conservation Total Expenses                      | 279,684.00               | 185,243.00              | 344,411.00                       | 332,586.00             | 347,845.00             | 357,713.00             | 9,868.00                                                                   | 2.84%                                                             |
| 224 | Land Conservation Revenue                             | 181,646.00               | 87,875.00               | 227,180.00                       | 187,630.00             | 226,530.00             | 239,770.00             | 13,240.00                                                                  | 5.84%                                                             |
| 225 | Tax Levy                                              | 144,956.00               | 144,956.00              | 121,315.00                       | 144,956.00             | 121,315.00             | 117,943.00             | (3,372.00)                                                                 | -2.78%                                                            |
| 226 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 227 | Total Fund 100 Tax Levy                               | 4,363,874.00             | 4,355,406.00            | 4,467,430.00                     | 4,363,874.00           | 4,467,430.00           | 4,454,784.00           | (12,646.00)                                                                | -0.28%                                                            |
| 228 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 229 | Social Services Department                            |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 230 | Personnel Expense                                     | 1,441,057.00             | 1,062,898.00            | 1,460,535.00                     | 1,434,114.00           | 1,508,632.00           | 1,577,940.00           | 69,308.00                                                                  | 4.59%                                                             |
| 231 | Operating Expense                                     | 725,075.00               | 738,036.00              | 751,933.00                       | 1,462,951.00           | 1,393,691.00           | 1,406,754.00           | 13,063.00                                                                  | 0.94%                                                             |
| 232 | Capital Expense                                       | (1,061.00)               | -                       | -                                | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 233 | Social Services Total Expenses                        | 2,165,071.00             | 1,800,934.00            | 2,212,468.00                     | 2,897,065.00           | 2,902,323.00           | 2,984,694.00           | 82,371.00                                                                  | 2.84%                                                             |
| 234 | Social Services Revenue                               | 1,234,472.00             | 925,749.00              | 1,112,984.00                     | 1,188,844.00           | 1,280,016.00           | 1,305,659.00           | 25,643.00                                                                  | 2.00%                                                             |
| 235 | Tax Levy                                              | 1,708,221.00             | 1,708,221.00            | 1,622,307.00                     | 1,708,221.00           | 1,622,307.00           | 1,679,035.00           | 56,728.00                                                                  | 3.50%                                                             |
| 236 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 237 | Child Support Department                              |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 238 | Personnel Expense                                     | 118,327.00               | 87,650.00               | 120,843.00                       | 117,439.00             | 120,841.00             | 131,558.00             | 10,717.00                                                                  | 8.87%                                                             |
| 239 | Operating Expense                                     | 15,190.00                | 14,144.00               | 18,570.00                        | 18,846.00              | 18,907.00              | 20,225.00              | 1,318.00                                                                   | 6.97%                                                             |
| 240 | Capital Expense                                       | -                        | -                       | -                                | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 241 | Child Support Total Expenses                          | 133,517.00               | 101,794.00              | 139,413.00                       | 136,285.00             | 139,748.00             | 151,783.00             | 12,035.00                                                                  | 8.61%                                                             |
| 242 | Child Support Revenue                                 | 156,960.00               | 94,335.00               | 145,900.00                       | 134,811.00             | 138,025.00             | 148,052.00             | 10,027.00                                                                  | 7.26%                                                             |
| 243 | Tax Levy                                              | 1,474.00                 | 1,474.00                | 1,723.00                         | 1,474.00               | 1,723.00               | 3,731.00               | 2,008.00                                                                   | 116.54%                                                           |
| 244 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 245 | Aging and Disability Resource Center                  |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 246 | Personnel Expense                                     | 480,608.00               | 355,828.00              | 496,795.00                       | 493,085.00             | 512,568.00             | 511,099.00             | (1,469.00)                                                                 | -0.29%                                                            |
| 247 | Operating Expense                                     | 237,831.00               | 144,475.00              | 194,166.00                       | 194,992.00             | 151,729.00             | 151,843.00             | 114.00                                                                     | 0.08%                                                             |
| 248 | Capital Expense                                       | 3,459.00                 | 280.00                  | 398.00                           | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 249 | Aging & Dis. Resource Center Total Exp.               | 721,898.00               | 500,583.00              | 691,359.00                       | 688,077.00             | 664,297.00             | 662,942.00             | (1,355.00)                                                                 | -0.20%                                                            |
| 250 | Aging and Disability Resource Center Revenue          | 633,352.00               | 424,004.00              | 545,964.00                       | 472,451.00             | 441,212.00             | 442,338.00             | 1,126.00                                                                   | 0.26%                                                             |
| 251 | Tax Levy                                              | 215,626.00               | 215,626.00              | 223,085.00                       | 215,626.00             | 223,085.00             | 220,604.00             | (2,481.00)                                                                 | -1.11%                                                            |
| 252 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 253 | Unified Community Services Expense                    | 193,625.00               | 145,219.00              | 193,625.00                       | 193,625.00             | 193,625.00             | 193,625.00             | -                                                                          | -                                                                 |
| 254 | Unified Community Services Revenue                    | -                        | -                       | -                                | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 255 | Tax Levy                                              | 193,625.00               | 193,625.00              | 193,625.00                       | 193,625.00             | 193,625.00             | 193,625.00             | -                                                                          | 0.00%                                                             |
| 256 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 257 | Sales Tax Fund Expenditures                           | 1,400,000.00             | -                       | 1,452,000.00                     | 1,400,000.00           | 1,452,000.00           | 1,480,000.00           | 28,000.00                                                                  | 1.93%                                                             |
| 258 | Sales Tax Fund Revenue                                | 1,476,391.00             | 898,617.00              | 1,452,000.00                     | 1,400,000.00           | 1,452,000.00           | 1,480,000.00           | 28,000.00                                                                  | 1.93%                                                             |
| 259 | Tax Levy                                              | (76,391.00)              | -                       | -                                | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 260 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |

|     | C                                                     | E                        | F                       | G                                | H                      | J                      | N                      | O                                                                          | P                                                                 |
|-----|-------------------------------------------------------|--------------------------|-------------------------|----------------------------------|------------------------|------------------------|------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------|
| 1   | Iowa County                                           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 2   | Adopted 2015 Budget - Summary by Department           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 3   | Adopted at the November 12, 2014 County Board Meeting |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 4   | Department Name                                       | Actual for<br>12/31/2013 | Actual as of<br>9/30/14 | Projected Actual<br>for 12/31/14 | Adopted Budget<br>2013 | Adopted 2014<br>Budget | Adopted 2015<br>Budget | Increase/<br>(Decrease) in \$<br>Between 2014 &<br>Adopted 2015<br>Budgets | % of Increase/<br>(Decrease)<br>between 2014<br>& 2015<br>Budgets |
| 261 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 262 | Tri County Airport Total Exp -Operating               | 15,665.00                | 21,336.00               | 21,336.00                        | 15,665.00              | 21,336.00              | 16,805.00              | (4,531.00)                                                                 | -21.24%                                                           |
| 263 | Tri County Airport Revenue                            | -                        | -                       | -                                | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 264 | Tax Levy                                              | 15,665.00                | 15,665.00               | 21,336.00                        | 15,665.00              | 21,336.00              | 16,805.00              | (4,531.00)                                                                 | -21.24%                                                           |
| 265 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 266 | Iowa County Airport                                   |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 267 | Personnel Expense                                     | 65,008.00                | 48,126.00               | 66,027.00                        | 62,216.00              | 66,027.00              | 68,083.00              | 2,056.00                                                                   | 3.11%                                                             |
| 268 | Operating Expense                                     | 111,232.00               | 75,248.00               | 90,858.00                        | 114,145.00             | 111,403.00             | 103,547.00             | (7,856.00)                                                                 | -7.05%                                                            |
| 269 | Capital Expense                                       |                          | 100.00                  |                                  | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 270 | Iowa County Airport Total Expenses                    | 176,240.00               | 123,474.00              | 156,885.00                       | 176,361.00             | 177,430.00             | 171,630.00             | (5,800.00)                                                                 | -3.27%                                                            |
| 271 | Iowa County Airport Revenue                           | 113,891.00               | 61,223.00               | 84,336.00                        | 111,765.00             | 110,907.00             | 101,879.00             | (9,028.00)                                                                 | -8.14%                                                            |
| 272 | Tax Levy                                              | 62,349.00                | 64,596.00               | 66,523.00                        | 64,596.00              | 66,523.00              | 69,751.00              | 3,228.00                                                                   | 4.85%                                                             |
| 273 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 274 | Wisconsin River Rail Transit                          |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 275 | Personnel Expense                                     |                          | -                       |                                  | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 276 | Operating Expense                                     | -                        | -                       |                                  | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 277 | Capital Expense                                       | 28,000.00                | 28,000.00               | 28,000.00                        | 28,000.00              | 28,000.00              | 28,000.00              | -                                                                          | 0.00%                                                             |
| 278 | Wisconsin River Rail Transit - Total Expenditures     | 28,000.00                | 28,000.00               | 28,000.00                        | 28,000.00              | 28,000.00              | 28,000.00              | -                                                                          | 0.00%                                                             |
| 279 | Wisconsin River Rail Transit - Revenue                | -                        | -                       |                                  | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 280 | Tax Levy                                              | 28,000.00                | 28,000.00               | 28,000.00                        | 28,000.00              | 28,000.00              | 28,000.00              | -                                                                          | 0.00%                                                             |
| 281 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 282 | Capital Projects Fund                                 |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 283 | Personnel Expense                                     | -                        | -                       |                                  | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 284 | Operating Expense                                     | -                        | -                       |                                  | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 285 | Capital Exp - General                                 | 159,520.67               | 24,408.00               | -                                |                        |                        |                        | -                                                                          | 0.00%                                                             |
| 286 | Capital Exp - Sheriff's Dept Software                 | -                        | -                       |                                  | 124,775.00             | -                      | -                      | -                                                                          |                                                                   |
| 287 | Capital Exp - Sheriff's Dept/Law Enforcement          | 142,572.00               | 28,293.00               | 167,950.00                       | 122,000.00             | 170,000.00             | 170,150.00             | 150.00                                                                     | 0.09%                                                             |
| 288 | Capital Expense - Iowa County Airport                 | 5,892.00                 | 1,263.00                | 25,000.00                        | 9,000.00               | 20,000.00              | 20,000.00              | -                                                                          | 0.00%                                                             |
| 289 | Capital Projects Fund Total Expenditures              | 307,984.67               | 53,964.00               | 192,950.00                       | 255,775.00             | 190,000.00             | 190,150.00             | 150.00                                                                     | 0.08%                                                             |
| 290 | Debt Payments - Additional                            |                          |                         |                                  |                        |                        |                        | -                                                                          |                                                                   |
| 291 | Capital Projects Fund Revenue                         | 98,430.00                | 244,039.00              | 244,039.00                       | -                      | -                      | -                      | -                                                                          |                                                                   |
| 292 | Tax Levy                                              | 255,775.00               | 255,775.00              | 190,000.00                       | 255,775.00             | 190,000.00             | 190,150.00             | 150.00                                                                     | 0.08%                                                             |
| 293 |                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 294 | Bloomfield Health Care & Rehab                        |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 295 | Personnel Expense                                     | 4,034,135.00             | 2,972,578.00            | 3,729,170.00                     | 4,400,990.00           | 4,430,792.00           | 4,012,150.00           | (418,642.00)                                                               | -9.45%                                                            |
| 296 | Operating Expense                                     | 2,083,882.00             | 1,096,636.00            | 1,307,478.00                     | 1,353,821.00           | 1,306,913.00           | 1,372,410.00           | 65,497.00                                                                  | 5.01%                                                             |
| 297 | Capital Expense                                       | -                        | -                       |                                  | 195,970.00             | 200,300.00             | 244,801.00             | 44,501.00                                                                  | 22.22%                                                            |
| 298 | Bloomfield Health Care and Rehab Total Exp            | 6,118,017.00             | 4,069,214.00            | 5,036,648.00                     | 5,950,781.00           | 5,938,005.00           | 5,629,361.00           | (308,644.00)                                                               | -5.20%                                                            |
| 299 | Surplus Applied from Bloomfield Reserves              |                          |                         |                                  | 195,970.00             | 217,300.00             | 197,650.00             | (19,650.00)                                                                | -9.04%                                                            |
| 300 | Bloomfield Health Care and Rehab Revenue              | 5,565,603.00             | 3,564,011.00            | 4,372,954.00                     | 5,733,034.00           | 5,672,900.00           | 5,383,229.00           | (289,671.00)                                                               | -5.11%                                                            |
| 301 | Tax Levy                                              | 21,777.00                | 21,777.00               | 47,805.00                        | 21,777.00              | 47,805.00              | 48,482.00              | 677.00                                                                     | 1.42%                                                             |

|     | C                                                                                     | E                        | F                       | G                                | H                      | J                      | N                      | O                                                                          | P                                                                 |
|-----|---------------------------------------------------------------------------------------|--------------------------|-------------------------|----------------------------------|------------------------|------------------------|------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------|
| 1   | Iowa County                                                                           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 2   | Adopted 2015 Budget - Summary by Department                                           |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 3   | Adopted at the November 12, 2014 County Board Meeting                                 |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 4   | Department Name                                                                       | Actual for<br>12/31/2013 | Actual as of<br>9/30/14 | Projected Actual<br>for 12/31/14 | Adopted Budget<br>2013 | Adopted 2014<br>Budget | Adopted 2015<br>Budget | Increase/<br>(Decrease) in \$<br>Between 2014 &<br>Adopted 2015<br>Budgets | % of Increase/<br>(Decrease)<br>between 2014<br>& 2015<br>Budgets |
| 302 |                                                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 303 | Highway Department                                                                    |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 304 | Personnel Expense                                                                     | 2,809,705.00             | 2,106,470.00            | 2,959,175.00                     | 2,810,614.00           | 2,959,175.00           | 2,958,236.00           | (939.00)                                                                   | -0.03%                                                            |
| 305 | Operating Expense                                                                     | 3,041,436.00             | 2,493,344.16            | 2,741,378.00                     | 3,041,436.00           | 2,741,378.00           | 3,170,128.00           | 428,750.00                                                                 | 15.64%                                                            |
| 306 | Capital Expense                                                                       | 377,050.00               |                         | 230,500.00                       | 377,050.00             | 230,500.00             | 403,000.00             | 172,500.00                                                                 | 74.84%                                                            |
| 307 | Highway Department Total Expenses                                                     | 6,228,191.00             | 4,599,814.16            | 5,931,053.00                     | 6,229,100.00           | 5,931,053.00           | 6,531,364.00           | 600,311.00                                                                 | 10.1%                                                             |
| 308 | Highway Department Revenue                                                            | 4,519,823.00             | 2,515,991.00            | 3,425,026.00                     | 3,779,445.00           | 3,425,026.00           | 3,990,248.00           | 565,222.00                                                                 | 16.5%                                                             |
| 309 | Tax Levy                                                                              | 2,449,655.00             | 2,506,027.00            | 2,506,027.00                     | 2,449,655.00           | 2,506,027.00           | 2,541,116.00           | 35,089.00                                                                  | 1.40%                                                             |
| 310 |                                                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 311 | Total Operating Tax Levy Proposed by<br>Departments                                   |                          |                         |                                  | 9,318,288.00           | 9,367,861.00           | 9,446,083.00           | 78,222.00                                                                  | 0.835%                                                            |
| 312 | Allowable Operating Tax Levy Allowable                                                |                          |                         |                                  | 9,318,288.00           | 9,367,861.00           | 9,446,083.00           | 78,222.00                                                                  | 0.835%                                                            |
| 313 | Difference between Proposed & Allowed<br>Operating Tax Levy                           |                          |                         |                                  | -                      | -                      | -                      | -                                                                          | 0.00%                                                             |
| 314 | Operating Tax Levy Rate                                                               |                          |                         |                                  | 0.005186868            | 0.005236106            | 0.005331153            | 0.000095047                                                                | 1.82%                                                             |
| 315 |                                                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 316 | Debt Payments (principal & interest)                                                  |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 317 | Health & Human Services Bldg Debt Pmts                                                | 711,337.00               | 715,070.00              | 715,070.00                       | 711,337.00             | 714,428.00             | 721,874.00             | 7,446.00                                                                   | 1.04%                                                             |
| 318 |                                                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 319 | Total Amount of Tax Levy for Debt<br>Payments                                         | 711,337.00               | 714,428.00              | 715,070.00                       | 711,337.00             | 714,428.00             | 721,874.00             | 7,446.00                                                                   | 1.04%                                                             |
| 320 | Maximum Amount of Tax Levy Limit for Debt                                             |                          |                         |                                  | 711,337.00             | 714,428.00             | 1,070,204.00           |                                                                            |                                                                   |
| 321 | Debt Tax Levy Mill Rate                                                               |                          |                         |                                  | 0.000395954            | 0.000399325            | 0.000407409            | 0.000008084                                                                |                                                                   |
| 322 | Total Debt & Operating Levy Mill Rates                                                |                          |                         |                                  | 0.005582822            | 0.005635431            | 0.005738562            | 0.000103131                                                                |                                                                   |
| 323 | Prior Year Total Operating & Debt Mill Rate                                           |                          |                         |                                  | 0.005524635            | 0.005582822            | 0.005635431            |                                                                            |                                                                   |
| 324 | Difference: Total Increase (Decrease) in Mill<br>Rate from Prior year to Current Year |                          |                         |                                  | 0.000058187            | 0.000052609            | 0.000103131            |                                                                            |                                                                   |
| 325 | % of Increase (Decrease) in the Mill Rate<br>from Prior Year to Current Year          |                          |                         |                                  | 1.05%                  | 0.94%                  | 1.83%                  |                                                                            |                                                                   |
| 326 |                                                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 327 | Tax Levy Amount Summary                                                               |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 328 | Operating Levy                                                                        |                          |                         |                                  | 9,318,288.00           | 9,367,861.00           | 9,446,083.00           | 78,222.00                                                                  | 0.84%                                                             |
| 329 | Debt Levy Amount                                                                      |                          |                         |                                  | 711,337.00             | 714,428.00             | 721,874.00             | 7,446.00                                                                   | 1.04%                                                             |
| 330 | Total Tax Levy                                                                        |                          |                         |                                  | 10,029,625.00          | 10,082,289.00          | 10,167,957.00          | 85,668.00                                                                  | 0.85%                                                             |
| 331 |                                                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 332 | Library Aids                                                                          | 287,224.13               | 282,673.87              | 282,673.87                       | 287,224.13             | 282,673.87             | 291,922.80             | 9,248.93                                                                   | 3.27%                                                             |
| 333 | 50-50 Bridge Aids                                                                     | 65,034.96                | 3,370.00                | 3,370.00                         | 65,034.96              | 3,370.00               | 41,331.35              | 37,961.35                                                                  | 1126.45%                                                          |
| 334 |                                                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 335 |                                                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 336 |                                                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 337 |                                                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |
| 338 |                                                                                       |                          |                         |                                  |                        |                        |                        |                                                                            |                                                                   |

13

|     | C                                                     | E                                | F                               | G                                        | H                              | J                              | N                              | O                                                                                         | P                                                                                |
|-----|-------------------------------------------------------|----------------------------------|---------------------------------|------------------------------------------|--------------------------------|--------------------------------|--------------------------------|-------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| 1   | Iowa County                                           |                                  |                                 |                                          |                                |                                |                                |                                                                                           |                                                                                  |
| 2   | Adopted 2015 Budget - Summary by Department           |                                  |                                 |                                          |                                |                                |                                |                                                                                           |                                                                                  |
| 3   | Adopted at the November 12, 2014 County Board Meeting |                                  |                                 |                                          |                                |                                |                                |                                                                                           |                                                                                  |
| 4   | Department Name                                       | <u>Actual for<br/>12/31/2013</u> | <u>Actual as of<br/>9/30/14</u> | <u>Projected Actual<br/>for 12/31/14</u> | <u>Adopted Budget<br/>2013</u> | <u>Adopted 2014<br/>Budget</u> | <u>Adopted 2015<br/>Budget</u> | <u>Increase/<br/>(Decrease) in \$<br/>Between 2014 &amp;<br/>Adopted 2015<br/>Budgets</u> | <u>% of Increase/<br/>(Decrease)<br/>between 2014<br/>&amp; 2015<br/>Budgets</u> |
| 339 | Summary:                                              |                                  |                                 |                                          |                                |                                |                                |                                                                                           |                                                                                  |
| 340 | Total Personnel Expenses                              | 13,975,818.52                    | 10,470,546.00                   | 14,078,921.00                            | 14,668,735.00                  | 14,936,423.00                  | 14,827,019.00                  | (109,404)                                                                                 |                                                                                  |
| 341 | Total Operating Expenses                              | 10,172,696.75                    | 6,482,625.16                    | 9,318,115.00                             | 9,852,137.00                   | 10,172,085.00                  | 10,444,383.00                  | 272,298                                                                                   |                                                                                  |
| 342 | Total Capital Expenses                                | 625,771.00                       | 73,373.50                       | 532,551.00                               | 775,900.00                     | 685,789.00                     | 980,551.00                     | 294,762                                                                                   |                                                                                  |
| 343 | Total Operating Expenses                              | 24,774,286.27                    | 17,026,544.66                   | 23,929,587.00                            | 25,296,772.00                  | 25,794,297.00                  | 26,251,953.00                  | 457,656                                                                                   |                                                                                  |
|     | Total Revenue including Fund Balance                  |                                  |                                 |                                          |                                |                                |                                |                                                                                           |                                                                                  |
| 344 | Applied                                               | 17,688,164.00                    | 10,252,732.34                   | 15,030,468.00                            | 16,411,029.00                  | 16,426,436.00                  | 16,805,870.00                  | 379,434                                                                                   |                                                                                  |
| 345 | Operating Tax Levy                                    | 7,086,122.27                     | 6,773,812.32                    | 8,899,119.00                             | 8,885,743.00                   | 9,367,861.00                   | 9,446,083.00                   | 78,222                                                                                    |                                                                                  |
| 346 | Debt Tax Levy                                         | 711,337.00                       | 714,428.00                      | 715,070.00                               | 711,337.00                     | 714,428.00                     | 721,874.00                     | 7,446                                                                                     |                                                                                  |
| 347 | Total Tax Levy                                        | 7,797,459.27                     | 7,488,240.32                    | 9,614,189.00                             | 9,597,080.00                   | 10,082,289.00                  | 10,167,957.00                  | 85,668                                                                                    |                                                                                  |

|    | C                                                                 | D                      | F                                    | J                          | K                          | L                          | M                                                                         | N                                                                |
|----|-------------------------------------------------------------------|------------------------|--------------------------------------|----------------------------|----------------------------|----------------------------|---------------------------------------------------------------------------|------------------------------------------------------------------|
| 1  | Iowa County                                                       |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 2  | 2015 Adopted Budget - Summary of Expenditures & Revenues in Total |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 3  | Adopted at the November 12, 2014 County Board Meeting             |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 4  |                                                                   |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 5  |                                                                   |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 6  | <b>Department Name</b>                                            | <b>Actual 12/31/13</b> | <b>Projected Actual for 12/31/14</b> | <b>Adopted 2013 Budget</b> | <b>Adopted 2014 Budget</b> | <b>Adopted 2015 Budget</b> | <b>Increase/ (Decrease) in \$ Between 2015 &amp; 2014 Adopted Budgets</b> | <b>% of Increase/ (Decrease) between 2014 &amp; 2015 Budgets</b> |
| 7  | <b>Expenditures</b>                                               |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 8  | <b>General Fund Expenditures</b>                                  |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 9  | County Board                                                      | 54,805.80              | 67,970.00                            | 73,380.00                  | 70,880.00                  | 66,970.00                  | (3,910.00)                                                                | -5.5%                                                            |
| 10 | Contingency Fund                                                  | -                      | -                                    | 180,610.00                 | 185,320.00                 | 60,735.00                  | (124,585.00)                                                              | -67.2%                                                           |
| 11 | Resource Conservtn & Developmnt Council-moved to P & D            | 5,471.22               | -                                    | 5,550.00                   | -                          | -                          | -                                                                         |                                                                  |
| 12 | Fire Suppression                                                  | 1,512.25               | 914.00                               | -                          | -                          | -                          | -                                                                         |                                                                  |
| 13 | Economic Development Contribution - moved to P & D                | 65,450.00              | -                                    | 36,450.00                  | -                          | -                          | -                                                                         |                                                                  |
| 14 | S. W. Regional Planning - moved to P & D                          | 26,079.00              | -                                    | 26,079.00                  | -                          | -                          | -                                                                         |                                                                  |
| 15 | Clerk of Court Expense                                            | 443,451.00             | 429,659.00                           | 460,681.00                 | 457,568.00                 | 466,451.00                 | 8,883.00                                                                  | 1.9%                                                             |
| 16 | Employee Relations Dept.                                          | 150,605.00             | 128,095.00                           | 130,147.00                 | 121,600.00                 | 120,875.00                 | (725.00)                                                                  | -0.6%                                                            |
| 17 | OWI Intensive Supervsn Prog Exp                                   | 86,995.00              | 67,520.00                            | 75,339.00                  | 74,368.00                  | 64,368.00                  | (10,000.00)                                                               | -13.4%                                                           |
| 18 | Coroner                                                           | 38,855.00              | 40,850.00                            | 35,850.00                  | 35,850.00                  | 45,210.00                  | 9,360.00                                                                  | 26.1%                                                            |
| 19 | Finance                                                           | 157,888.00             | 194,708.00                           | 189,580.00                 | 180,017.00                 | 191,768.00                 | 11,751.00                                                                 | 6.5%                                                             |
| 20 | Administration                                                    | 118,829.00             | 117,785.00                           | 139,939.00                 | 131,065.00                 | 131,618.00                 | 553.00                                                                    | 0.4%                                                             |
| 21 | Information Technology                                            | 487,841.00             | 602,153.00                           | 443,526.00                 | 570,341.00                 | 565,032.00                 | (5,309.00)                                                                | -0.9%                                                            |
| 22 | County Treasurer                                                  | 190,282.00             | 233,308.00                           | 210,730.00                 | 237,545.00                 | 250,863.00                 | 13,318.00                                                                 | 5.6%                                                             |
| 23 | County Clerk                                                      | 134,562.00             | 179,090.00                           | 139,915.00                 | 186,301.00                 | 145,622.00                 | (40,679.00)                                                               | -21.8%                                                           |
| 24 | District Attorney & Corp. Counsel                                 | 246,784.00             | 240,646.00                           | 262,520.00                 | 275,764.00                 | 276,277.00                 | 513.00                                                                    | 0.2%                                                             |
| 25 | Register of Deeds                                                 | 185,926.00             | 201,542.00                           | 202,080.00                 | 204,542.00                 | 174,360.00                 | (30,182.00)                                                               | -14.8%                                                           |
| 26 | GIS - Land Records                                                | 90,292.00              | 142,355.00                           | 112,732.00                 | 142,355.00                 | 145,018.00                 | 2,663.00                                                                  | 1.9%                                                             |
| 27 | Courthouse / Cty Owned Prop                                       | 340,903.00             | 337,665.00                           | 360,750.00                 | 348,850.00                 | 367,350.00                 | 18,500.00                                                                 | 5.3%                                                             |
| 28 | County Farm                                                       | 20,989.00              | 2,360.00                             | 2,828.00                   | 2,828.00                   | 2,360.00                   | (468.00)                                                                  | -16.5%                                                           |
| 29 | Insurance-Liability, Property & Workers Comp                      | 42,228.00              | 125,906.00                           | 110,000.00                 | 135,541.00                 | 134,950.00                 | (591.00)                                                                  | -0.4%                                                            |
| 30 | Sheriff's Dept                                                    | 3,300,745.00           | 3,320,871.00                         | 3,239,969.00               | 3,359,682.00               | 3,486,888.00               | 127,206.00                                                                | 3.8%                                                             |
| 31 | Health Dept.                                                      | 319,481.00             | 330,028.00                           | 302,693.00                 | 322,314.00                 | 332,351.00                 | 10,037.00                                                                 | 3.1%                                                             |
| 32 | Veterans Service                                                  | 97,349.00              | 109,788.00                           | 111,010.00                 | 112,258.00                 | 112,786.00                 | 528.00                                                                    | 0.5%                                                             |
| 33 | Fair Expense                                                      | 26,932.00              | 26,932.00                            | 26,932.00                  | 26,932.00                  | 26,932.00                  | -                                                                         | 0.0%                                                             |
| 34 | Historical Society Expense                                        | 4,921.00               | 5,000.00                             | 4,921.00                   | 5,000.00                   | 5,000.00                   | -                                                                         | 0.0%                                                             |
| 35 | Snowmobile/ATV                                                    | 29,042.00              | 27,850.00                            | 27,275.00                  | 27,850.00                  | 27,850.00                  | -                                                                         | 0.0%                                                             |
| 36 | EAP Grant - CDBG Monies Expenses                                  | 9,877.00               | -                                    | -                          | -                          | -                          | -                                                                         |                                                                  |
| 37 | Planning & Development                                            | 161,846.00             | 238,146.00                           | 173,441.00                 | 239,325.00                 | 278,032.00                 | 38,707.00                                                                 | 16.2%                                                            |
| 38 | Emergency Management                                              | 116,539.00             | 122,036.00                           | 111,267.00                 | 118,277.00                 | 133,059.00                 | 14,782.00                                                                 | 12.5%                                                            |
| 39 | U.W. Extension                                                    | 219,311.00             | 236,262.00                           | 229,803.00                 | 236,262.00                 | 241,161.00                 | 4,899.00                                                                  | 2.1%                                                             |
| 40 | Land Conservation                                                 | 279,684.00             | 344,411.00                           | 332,586.00                 | 347,845.00                 | 357,713.00                 | 9,868.00                                                                  | 2.8%                                                             |
| 41 |                                                                   |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 42 | <b>Total General Fund Expenditures</b>                            | <b>7,455,475.27</b>    | <b>7,873,850.00</b>                  | <b>7,758,583.00</b>        | <b>8,156,480.00</b>        | <b>8,211,599.00</b>        | <b>55,119.00</b>                                                          | <b>0.68%</b>                                                     |
| 43 |                                                                   |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 44 |                                                                   |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 45 |                                                                   |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 46 |                                                                   |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 47 |                                                                   |                        |                                      |                            |                            |                            |                                                                           |                                                                  |

|    | C                                                                            | D                      | F                                        | J                              | K                              | L                              | M                                                                                     | N                                                                                    |
|----|------------------------------------------------------------------------------|------------------------|------------------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| 1  | Iowa County                                                                  |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 2  | <b>2015 Adopted Budget - Summary of Expenditures &amp; Revenues in Total</b> |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 3  | <b>Adopted at the November 12, 2014 County Board Meeting</b>                 |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 4  |                                                                              |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 5  |                                                                              |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 6  | <b>Department Name</b>                                                       | <b>Actual 12/31/13</b> | <b>Projected Actual<br/>for 12/31/14</b> | <b>Adopted 2013<br/>Budget</b> | <b>Adopted 2014<br/>Budget</b> | <b>Adopted 2015<br/>Budget</b> | <b>Increase/ (Decrease)<br/>in \$ Between 2015 &amp;<br/>2014 Adopted<br/>Budgets</b> | <b>% of<br/>Increase/<br/>(Decrease)<br/>between<br/>2014 &amp; 2015<br/>Budgets</b> |
| 48 | <b>Debt Service Fund Expenditures</b>                                        |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 49 | Health & Human Services Bldg Debt Pmts                                       | 711,337.00             | 715,070.00                               | 711,337.00                     | 714,428.00                     | 721,874.00                     | 7,446.00                                                                              | 1.0%                                                                                 |
| 50 |                                                                              |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 51 | <b>Total Debt Service Fund Expenditures</b>                                  | <b>711,337.00</b>      | <b>715,070.00</b>                        | <b>711,337.00</b>              | <b>714,428.00</b>              | <b>721,874.00</b>              | <b>7,446.00</b>                                                                       | <b>1.0%</b>                                                                          |
| 52 |                                                                              |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 53 | <b>Special Revenue Funds Expenditures</b>                                    |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 54 | Social Services                                                              | 2,165,071.00           | 2,212,468.00                             | 2,897,065.00                   | 2,902,323.00                   | 2,984,694.00                   | 82,371.00                                                                             | 2.8%                                                                                 |
| 55 | Child Support                                                                | 133,517.00             | 139,413.00                               | 136,285.00                     | 139,748.00                     | 151,783.00                     | 12,035.00                                                                             | 8.6%                                                                                 |
| 56 | Aging and Disability Resrcr Center Exp                                       | 721,898.00             | 691,359.00                               | 688,077.00                     | 664,297.00                     | 662,942.00                     | (1,355.00)                                                                            | -0.2%                                                                                |
| 57 | Unifed Board                                                                 | 193,625.00             | 193,625.00                               | 193,625.00                     | 193,625.00                     | 193,625.00                     | -                                                                                     | 0.0%                                                                                 |
| 58 | Sales Tax Fund                                                               | 1,400,000.00           | 1,452,000.00                             | 1,400,000.00                   | 1,452,000.00                   | 1,480,000.00                   | 28,000.00                                                                             | 1.9%                                                                                 |
| 59 | Tri County Airport                                                           | 15,665.00              | 21,336.00                                | 15,665.00                      | 21,336.00                      | 16,805.00                      | (4,531.00)                                                                            | -21.2%                                                                               |
| 60 | Iowa County Airport                                                          | 176,240.00             | 156,885.00                               | 176,361.00                     | 177,430.00                     | 171,630.00                     | (5,800.00)                                                                            | -3.3%                                                                                |
| 61 | Wi River Rail Transit- Expenditures                                          | 28,000.00              | 28,000.00                                | 28,000.00                      | 28,000.00                      | 28,000.00                      | -                                                                                     | 0.0%                                                                                 |
| 62 | <b>Total Special Revenue Fund Expenditures</b>                               | <b>4,834,016.00</b>    | <b>4,895,086.00</b>                      | <b>5,535,078.00</b>            | <b>5,578,759.00</b>            | <b>5,689,479.00</b>            | <b>110,720.00</b>                                                                     | <b>2.0%</b>                                                                          |
| 63 |                                                                              |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 64 | <b>Capital Projects Fund Expenditures</b>                                    |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 65 | Capital Projects Exp & Add'l Loan Payments                                   | 307,984.67             | 192,950.00                               | 255,775.00                     | 190,000.00                     | 190,150.00                     | 150.00                                                                                | 0.1%                                                                                 |
| 66 | <b>Total Capital Projects Fund Expenditures</b>                              | <b>307,984.67</b>      | <b>192,950.00</b>                        | <b>255,775.00</b>              | <b>190,000.00</b>              | <b>190,150.00</b>              | <b>150.00</b>                                                                         | <b>0.1%</b>                                                                          |
| 67 |                                                                              |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 68 | <b>Enterprise Fund Expenditures</b>                                          |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 69 | Bloomfield Health Care & Rehab.                                              | 6,118,017.00           | 5,036,648.00                             | 5,950,781.00                   | 5,938,005.00                   | 5,629,361.00                   | (308,644.00)                                                                          | -5.2%                                                                                |
| 70 | Highway Department                                                           | 6,228,191.00           | 5,931,053.00                             | 6,229,100.00                   | 5,931,053.00                   | 6,531,364.00                   | 600,311.00                                                                            | 10.1%                                                                                |
| 71 | <b>Total Enterprise Fund Expenditures</b>                                    | <b>12,346,208.00</b>   | <b>10,967,701.00</b>                     | <b>12,179,881.00</b>           | <b>11,869,058.00</b>           | <b>12,160,725.00</b>           | <b>291,667.00</b>                                                                     | <b>2.5%</b>                                                                          |
| 72 |                                                                              |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 73 | <b>Total Expenditures for all Funds</b>                                      | <b>25,655,020.94</b>   | <b>24,644,657.00</b>                     | <b>26,440,654.00</b>           | <b>26,508,725.00</b>           | <b>26,973,827.00</b>           | <b>465,102.00</b>                                                                     | <b>1.8%</b>                                                                          |
| 74 |                                                                              |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 75 |                                                                              |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 76 |                                                                              |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 77 |                                                                              |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 78 |                                                                              |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 79 |                                                                              |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 80 |                                                                              |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 81 |                                                                              |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 82 |                                                                              |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 83 |                                                                              |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 84 |                                                                              |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 85 | <b>Revenues</b>                                                              |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |

|     | C                                                                            | D                      | F                                    | J                          | K                          | L                          | M                                                                         | N                                                                |
|-----|------------------------------------------------------------------------------|------------------------|--------------------------------------|----------------------------|----------------------------|----------------------------|---------------------------------------------------------------------------|------------------------------------------------------------------|
| 1   | Iowa County                                                                  |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 2   | <b>2015 Adopted Budget - Summary of Expenditures &amp; Revenues in Total</b> |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 3   | <b>Adopted at the November 12, 2014 County Board Meeting</b>                 |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 4   |                                                                              |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 5   |                                                                              |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 6   | <b>Department Name</b>                                                       | <b>Actual 12/31/13</b> | <b>Projected Actual for 12/31/14</b> | <b>Adopted 2013 Budget</b> | <b>Adopted 2014 Budget</b> | <b>Adopted 2015 Budget</b> | <b>Increase/ (Decrease) in \$ Between 2015 &amp; 2014 Adopted Budgets</b> | <b>% of Increase/ (Decrease) between 2014 &amp; 2015 Budgets</b> |
| 86  | <b>General Fund Revenue</b>                                                  |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 87  | County Board Revenue                                                         | 10.00                  | -                                    | -                          | -                          | -                          | -                                                                         |                                                                  |
| 88  | Clerk of Court                                                               | 306,017.00             | 254,171.00                           | 328,571.00                 | 299,621.00                 | 272,271.00                 | (27,350.00)                                                               | -9.1%                                                            |
| 89  | Employee Relations Department                                                | -                      | 39.00                                | -                          | -                          | -                          | -                                                                         |                                                                  |
| 90  | OWI Intensive Supervision Program Revenue                                    | 44,883.00              | 20,000.00                            | 49,339.00                  | 30,000.00                  | 20,000.00                  | (10,000.00)                                                               | -33.3%                                                           |
| 91  | Coroner                                                                      | 8,210.00               | 4,000.00                             | 3,600.00                   | 3,600.00                   | 4,000.00                   | 400.00                                                                    | 11.1%                                                            |
| 92  | Finance Department                                                           | 306.00                 | 300.00                               | 200.00                     | 200.00                     | 200.00                     | -                                                                         | 0.0%                                                             |
| 93  | County Administrator Revenue                                                 | -                      | -                                    | -                          | -                          | -                          | -                                                                         |                                                                  |
| 94  | Information Technology                                                       | 907.00                 | -                                    | -                          | -                          | -                          | -                                                                         |                                                                  |
| 95  | County Treasurer                                                             | 555,807.00             | 411,564.00                           | 406,400.00                 | 401,250.00                 | 400,300.00                 | (950.00)                                                                  | -0.2%                                                            |
| 96  | State Shared Revenue                                                         | 310,023.00             | 303,206.00                           | 147,944.00                 | 303,206.00                 | 298,405.00                 | (4,801.00)                                                                | -1.6%                                                            |
| 97  | Exempt Computer Aids                                                         | 15,049.00              | 32,058.00                            | 14,400.00                  | 30,470.00                  | 97,123.00                  | 66,653.00                                                                 | 218.7%                                                           |
| 98  | Transfer From Sales Tax Fund                                                 | 1,400,000.00           | 1,452,000.00                         | 1,400,000.00               | 1,452,000.00               | 1,480,000.00               | 28,000.00                                                                 | 1.9%                                                             |
| 99  | Surplus Applied to Budget                                                    | -                      | -                                    | -                          | -                          | -                          | -                                                                         |                                                                  |
| 100 | County Clerk                                                                 | 16,783.00              | 17,955.00                            | 10,675.00                  | 19,525.00                  | 12,545.00                  | (6,980.00)                                                                | -35.7%                                                           |
| 101 | District Attorney & Corp. Counsel                                            | 32,312.00              | 34,010.00                            | 26,800.00                  | 27,800.00                  | 27,800.00                  | -                                                                         | 0.0%                                                             |
| 102 | Register of Deeds                                                            | 183,878.00             | 163,000.00                           | 163,000.00                 | 163,000.00                 | 135,000.00                 | (28,000.00)                                                               | -17.2%                                                           |
| 103 | GIS - Land Records                                                           | 58,086.00              | 77,000.00                            | 46,300.00                  | 77,000.00                  | 77,000.00                  | -                                                                         | 0.0%                                                             |
| 104 | Courthouse / Cty Owned Prop                                                  | 7,532.00               | 15,050.00                            | 9,850.00                   | 8,850.00                   | 15,550.00                  | 6,700.00                                                                  | 75.7%                                                            |
| 105 | County Farm                                                                  | 74,203.00              | 57,530.00                            | 62,430.00                  | 62,430.00                  | 59,280.00                  | (3,150.00)                                                                | -5.0%                                                            |
| 106 | Insurance-liab & workers comp                                                | 101,874.00             | 97,948.00                            | 92,390.00                  | 103,872.00                 | 99,512.00                  | (4,360.00)                                                                | -4.2%                                                            |
| 107 | Sheriff's Dept                                                               | 196,747.00             | 148,000.00                           | 152,220.00                 | 170,500.00                 | 149,700.00                 | (20,800.00)                                                               | -12.2%                                                           |
| 108 | Health Dept.                                                                 | 109,935.00             | 96,526.00                            | 91,021.00                  | 89,148.00                  | 93,336.00                  | 4,188.00                                                                  | 4.7%                                                             |
| 109 | Veterans Service                                                             | 1,564.00               | 4,000.00                             | 500.00                     | 500.00                     | 500.00                     | -                                                                         | 0.0%                                                             |
| 110 | Snowmobile/ATV                                                               | 29,042.00              | 27,850.00                            | 27,275.00                  | 27,850.00                  | 27,850.00                  | -                                                                         | 0.0%                                                             |
| 111 | EAP Grant - CDBG Monies Revenue                                              | 9,877.00               | 53,878.00                            | -                          | -                          | -                          | -                                                                         |                                                                  |
| 112 | Planning & Development                                                       | 195,733.00             | 139,300.00                           | 126,190.00                 | 139,560.00                 | 180,370.00                 | 40,810.00                                                                 | 29.2%                                                            |
| 113 | Emergency Management                                                         | 42,318.00              | -                                    | 39,474.00                  | 41,438.00                  | 50,938.00                  | 9,500.00                                                                  | 22.9%                                                            |
| 114 | U.W. Extension                                                               | 6,500.00               | 10,700.00                            | 8,500.00                   | 10,700.00                  | 15,365.00                  | 4,665.00                                                                  | 43.6%                                                            |
| 115 | Land Conservation                                                            | 181,646.00             | 227,180.00                           | 187,630.00                 | 226,530.00                 | 239,770.00                 | 13,240.00                                                                 | 5.8%                                                             |
| 116 |                                                                              |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 117 | <b>Total General Fund Revenue</b>                                            | <b>3,889,242.00</b>    | <b>3,647,265.00</b>                  | <b>3,394,709.00</b>        | <b>3,689,050.00</b>        | <b>3,756,815.00</b>        | <b>67,765.00</b>                                                          | <b>1.8%</b>                                                      |
| 118 |                                                                              |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 119 | <b>Special Revenue Funds Revenue</b>                                         |                        |                                      |                            |                            |                            |                                                                           |                                                                  |
| 120 | Social Services                                                              | 1,234,472.00           | 1,112,984.00                         | 1,188,844.00               | 1,280,016.00               | 1,305,659.00               | 25,643.00                                                                 | 2.0%                                                             |
| 121 | Child Support                                                                | 156,960.00             | 145,900.00                           | 134,811.00                 | 138,025.00                 | 148,052.00                 | 10,027.00                                                                 | 7.3%                                                             |
| 123 | Sales Tax Fund                                                               | 1,476,391.00           | 1,452,000.00                         | 1,400,000.00               | 1,452,000.00               | 1,480,000.00               | 28,000.00                                                                 | 1.9%                                                             |
| 124 | Tri County Airport                                                           | -                      | -                                    | -                          | -                          | -                          | -                                                                         |                                                                  |
| 125 | Iowa County Airport                                                          | 113,891.00             | 84,336.00                            | 111,765.00                 | 110,907.00                 | 101,879.00                 | (9,028.00)                                                                | -8.1%                                                            |
| 126 | <b>Total Special Revenue Fund Revenue</b>                                    | <b>3,615,066.00</b>    | <b>3,341,184.00</b>                  | <b>3,307,871.00</b>        | <b>3,422,160.00</b>        | <b>3,477,928.00</b>        | <b>55,768.00</b>                                                          | <b>1.6%</b>                                                      |

|     | C                                                                                     | D                      | F                                        | J                              | K                              | L                              | M                                                                                     | N                                                                                    |
|-----|---------------------------------------------------------------------------------------|------------------------|------------------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| 1   | Iowa County                                                                           |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 2   | <b>2015 Adopted Budget - Summary of Expenditures &amp; Revenues in Total</b>          |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 3   | <b>Adopted at the November 12, 2014 County Board Meeting</b>                          |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 4   |                                                                                       |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 5   |                                                                                       |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 6   | <b>Department Name</b>                                                                | <b>Actual 12/31/13</b> | <b>Projected Actual<br/>for 12/31/14</b> | <b>Adopted 2013<br/>Budget</b> | <b>Adopted 2014<br/>Budget</b> | <b>Adopted 2015<br/>Budget</b> | <b>Increase/ (Decrease)<br/>in \$ Between 2015 &amp;<br/>2014 Adopted<br/>Budgets</b> | <b>% of<br/>Increase/<br/>(Decrease)<br/>between<br/>2014 &amp; 2015<br/>Budgets</b> |
| 128 | Capital Projects Fund                                                                 |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 129 | Capital Projects Fund Revenue                                                         | 98,430.00              | 244,039.00                               | -                              | -                              | -                              | -                                                                                     |                                                                                      |
| 130 | Total Capital Projects Fund                                                           | 98,430.00              | 244,039.00                               | -                              | -                              | -                              | -                                                                                     | 0.0%                                                                                 |
| 131 |                                                                                       |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 132 | Enterprise Fund Revenue                                                               |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 133 | Bloomfield Health Care and Rehab.                                                     | 5,565,603.00           | 4,372,954.00                             | 5,929,004.00                   | 5,890,200.00                   | 5,580,879.00                   | (309,321.00)                                                                          | -5.3%                                                                                |
| 134 | Highway Department                                                                    | 4,519,823.00           | 3,425,026.00                             | 3,779,445.00                   | 3,425,026.00                   | 3,990,248.00                   | 565,222.00                                                                            | 16.5%                                                                                |
| 135 | Total Enterprise Fund Revenue                                                         | 10,085,426.00          | 7,797,980.00                             | 9,708,449.00                   | 9,315,226.00                   | 9,571,127.00                   | 255,901.00                                                                            | 2.7%                                                                                 |
| 136 |                                                                                       |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 137 | Total Revenues for All Funds                                                          | 17,688,164.00          | 15,030,468.00                            | 16,411,029.00                  | 16,426,436.00                  | 16,805,870.00                  | 379,434.00                                                                            | 2.3%                                                                                 |
| 138 |                                                                                       |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 139 | Total Operating & Debt Tax Levy All Funds                                             |                        |                                          | 10,029,625.00                  | 10,082,289.00                  | 10,167,957.00                  |                                                                                       |                                                                                      |
| 140 |                                                                                       |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 141 | Total COUNTY Operating & Debt Mill Rate                                               |                        |                                          | 0.005582822                    | 0.005635431                    | 0.005738562                    |                                                                                       |                                                                                      |
| 142 | Prior Year Total Operating & Debt Mill Rate                                           |                        |                                          | 0.005695104                    | 0.005582822                    | 0.005635431                    |                                                                                       |                                                                                      |
| 143 | Difference: Total Increase (Decrease) in Mill Rate<br>from Prior Year to Current Year |                        |                                          | (0.000112282)                  | 0.000052610                    | 0.000103131                    |                                                                                       |                                                                                      |
| 144 | % of increase (decrease) in the mill rate from<br>Prior Year to Current Year          |                        |                                          | -1.97%                         | 0.94%                          | 1.83%                          |                                                                                       |                                                                                      |
| 145 | Operating and Debt Tax Levy for All Funds                                             |                        |                                          | 10,029,625                     | 10,082,289                     | 10,167,957                     |                                                                                       |                                                                                      |
| 146 | NOTE: Revenues do not include Tax Levy                                                |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 147 | Total Operating Expenditures                                                          |                        |                                          | 25,729,317                     | 25,794,297                     | 26,251,953                     | 457,656                                                                               | 1.8%                                                                                 |
| 148 | Total Debt Expenditures                                                               |                        |                                          | 711,337                        | 714,428                        | 721,874                        | 7,446                                                                                 | 1.0%                                                                                 |
| 149 | Total Operating & Debt Expenditures                                                   |                        |                                          | 26,440,654                     | 26,508,725                     | 26,973,827                     | 68,071                                                                                | 0.3%                                                                                 |
| 150 |                                                                                       |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 151 | Total Operating Revenue                                                               |                        |                                          | 16,411,029                     | 16,426,436                     | 16,805,870                     | 379,434                                                                               | 2.3%                                                                                 |
| 152 | Total Debt Revenue                                                                    |                        |                                          |                                |                                |                                |                                                                                       |                                                                                      |
| 153 | Total Operating & Debt Revenue                                                        |                        |                                          | 16,411,029                     | 16,426,436                     | 16,805,870                     | 379,434                                                                               | 2.3%                                                                                 |
| 154 | Total Operating & Debt Tax Levy                                                       |                        |                                          | 10,029,625                     | 10,082,289                     | 10,167,957                     | 85,668                                                                                | 0.85%                                                                                |

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|    | A                                                     | B                                                                                                                                                       | C                                        |
|----|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| 1  | Iowa County                                           |                                                                                                                                                         |                                          |
| 2  | Request for Carryovers                                |                                                                                                                                                         |                                          |
| 3  | Adopted at the November 12, 2014 County Board Meeting |                                                                                                                                                         |                                          |
| 4  |                                                       |                                                                                                                                                         |                                          |
| 5  | Department                                            | Carryover Account/Description                                                                                                                           | Estimated Amount -<br>Noted if Available |
| 6  | Contingency Fund                                      | To Cover Future Contingencies                                                                                                                           | \$ 480,000.00                            |
| 7  | OWI Program                                           | Remaining Budget Funds at year end for next year operating                                                                                              |                                          |
| 8  | Finance Department                                    | a/c #100.11.51510.00000.805 - Capital for software to implement online paystubs for employees                                                           | \$ 14,691.00                             |
| 9  | Information Technology                                | Acct #100.15.51450                                                                                                                                      |                                          |
| 10 |                                                       | Future IT Projects that have a large one time cost or                                                                                                   |                                          |
| 11 |                                                       | include cost that were not expected                                                                                                                     |                                          |
| 12 | County Clerk                                          | Election Grant - must be used for specific election related items                                                                                       | \$ 2,800.00                              |
| 13 | Register of Deeds                                     | Acct #100.30.51710.00000.265 & a/c 100.30.51710.00000.242                                                                                               | \$ 17,000.00                             |
| 14 |                                                       | (For Laminating early 1800 Books that are in very poor shape)                                                                                           |                                          |
| 15 | Reg of Deeds - Redaction Fees                         | Acct # 100.30.46105.00000.000 Redaction Fees - restricted use - for Redaction Project to block out social security numbers on documents- on going       | \$ 60,000.00                             |
| 16 |                                                       |                                                                                                                                                         |                                          |
| 17 | GIS / Land Records                                    | 100.31.46110.00000.000 - WLIP Retained Fees - expenses related to County land records modernization plan and 59.72(5)(b)3 Stats.                        |                                          |
| 18 |                                                       | 100.31.46111.00000.000 - WLIP Retained Fees - Public Access - per County land records modernization plan and 59.72(5)(b)3 Stats                         |                                          |
| 19 |                                                       | 100.31.43510.00000.000 - WLIP Grant - per grant agreement and Ch. 16.967 Stats                                                                          |                                          |
| 20 |                                                       | 100.31.43515.00000.000 - WLIP Grant - per grant agreement and Ch. 16.967 Stats                                                                          |                                          |
| 21 | Public Property - Maintenance                         | Balance of funds in public property/maintenance for future maintenance projects                                                                         | 150,000.00                               |
| 22 | Sheriff's Department                                  | Out of County Holding of Prisoners                                                                                                                      |                                          |
| 23 |                                                       | DARE Funds                                                                                                                                              |                                          |
| 24 |                                                       | Jail Mental Health - remaining budget funds placed into Jail Health contingency for 2015                                                                |                                          |
| 25 |                                                       | Jail Assessment                                                                                                                                         |                                          |
| 26 | Health Department                                     | 100.50.43564.00000.000 - PH P & R                                                                                                                       |                                          |
| 27 |                                                       | Training for staff and LTE staff for immunization clinics, trainings and possible communicable disease follow up                                        |                                          |
| 28 |                                                       | Any Grant Revenue received and not spent by year end - on going grant related projects                                                                  |                                          |
| 29 | Veteran's Service Office                              | 100.64.57400.00000.390 - WDVA CVSO Grant                                                                                                                |                                          |
| 30 |                                                       | 100.64.54710.00000.781 - Veterans Relief                                                                                                                | \$ 4,000                                 |
| 31 |                                                       | 100.64.54700.00000.391 - Donations                                                                                                                      |                                          |
| 32 | Planning & Development                                | Rezoning Conversion Fees - fees collected that were scheduled to be paid to the State in 2012 & State eliminated the fees with the current State budget | \$ 9,700.49                              |
| 33 |                                                       | DATCP determined the County would retain the fees and the fees can only be expended on the farmland preservation program                                |                                          |
| 34 |                                                       |                                                                                                                                                         |                                          |
| 35 |                                                       |                                                                                                                                                         |                                          |
| 36 | Emergency Management                                  | Unexpended monies from all non payroll/benefit related budget acct                                                                                      |                                          |
| 37 |                                                       | EM Vehicle Replacement, Equipment Replacement or upgrades                                                                                               |                                          |
| 38 |                                                       |                                                                                                                                                         |                                          |
| 39 | UW Extension                                          | 100.82.46570.00000.000 - Corporate Grants from Kraft Trust                                                                                              |                                          |
| 40 |                                                       | 100.82.46751.00000.000 - School and Grant Funds                                                                                                         |                                          |
| 41 |                                                       | 100.82.46771.00000.000 - Bulletin Sales Soil and Forage Testing                                                                                         |                                          |
| 42 |                                                       | 100.82.46772.00000.000 - Pesticide Training Manuals                                                                                                     |                                          |
| 43 |                                                       | 100.82.46773.00000.000 - Well Water Testing                                                                                                             |                                          |
| 44 |                                                       | 100.82.46774.00000.000 - Colors Program                                                                                                                 |                                          |
| 45 |                                                       | 100.82.48600.00000.000 - Postage Payment                                                                                                                |                                          |
| 46 |                                                       | 100.82.43612.00000.000 - Family Living Program                                                                                                          |                                          |
| 47 |                                                       | 100.82.43593.00000.000 - Clean Sweep                                                                                                                    |                                          |
| 48 | Land Conservation Dept                                | 100.84.56125.00000.810 - Tree Planter Rental Fees                                                                                                       | \$ 11,500.00                             |
| 49 |                                                       | 100.84.56130.00000.805 -Purchase of equipment for future needs                                                                                          | \$ 7,395.00                              |
| 50 |                                                       | 100.84.56130.00000.733 - donations - use for youth education                                                                                            | \$ 2,500.00                              |
| 51 |                                                       | 100.84.43595.00000.000 - CRP & CREP Grant Revenue - use for emergency or discretion of LCC Committee                                                    | \$ 4,600.00                              |
| 52 | Dept of Social Services                               | 210.60.48500.00000.000 - Donations                                                                                                                      | \$ 8,500.00                              |
| 53 |                                                       | 210.60.45110.00000.000 - Restitutions                                                                                                                   | \$ 1,500.00                              |
| 54 | ADRC                                                  | 220.85.48110.82070.000 - Trust Fund                                                                                                                     | \$ 48,000.00                             |
| 55 |                                                       | 220.85.48110.81170.000 - 85.21 Trust Fund                                                                                                               | \$ 25,000.00                             |
| 56 | Iowa County Airport                                   | Operating & Capital - All funds for future capital improvements and or airport maintenance and supply issues that can not be foreseen at this time.     |                                          |
| 57 |                                                       |                                                                                                                                                         |                                          |
| 58 | Unified Related Services                              | Funds are carried forward for the County's responsibility of mental health related institutional care                                                   | \$ 105,483.00                            |
| 59 |                                                       |                                                                                                                                                         |                                          |
| 60 | Sales Tax Funds                                       | Funds are carried forward to apply to the following years budget                                                                                        |                                          |
| 61 |                                                       | Funds collected in 2014 will be used for the 2015 budget amount                                                                                         | \$ 2,050,000.00                          |
| 62 | Bloomfield                                            | 610.54.46550.00000.000 - On going cash account - Operating                                                                                              |                                          |
| 63 |                                                       | 610.54.54200.00000.805 - On Going - future Capital Projects                                                                                             |                                          |

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**Iowa County**  
**2015 Budget Information**  
**Recap of the Adopted 2015 Contingency Budget**

The Contingency line items can be found in the County Board (dept 2) of the budget detail:

Contingency Items (Wage & Fringe for 2015, Insurance deductible for property and liability insurance, Unanticipated expenses - included but not limited to weather related, Health and Human Services related, Election Expense, County Facilities Maintenance and Department shortfalls due to emergencies)

|                                                                                                                                                                                                                                                                                         |           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Wage & Fringe for 2015                                                                                                                                                                                                                                                                  | -         |
| Health & Dental Insurance 2015                                                                                                                                                                                                                                                          | -         |
| Other Items: Insurance deductible for property and liability insurance,<br>Unanticipated expenses - included but not limited to weather related, Health and<br>Human Services related, Election Expense, County Facilities Maintenance and<br>Department shortfalls due to emergencies: | 60,735.00 |

***Total Levy Amount*** for Contingency included in the Adopted 2015 Budget

**60,735.00**

**Contingency Summary:**

|                                                             |                      |
|-------------------------------------------------------------|----------------------|
| Carryover amount from 2013 to 2014 for the Contingency Fund | \$ 397,567.22        |
| 2014 Tax Levy Amount for Contingency                        | \$ 185,320.00        |
| Contingency Balance for 1/1/2014                            | \$ 582,887.22        |
| Projection of Contingency used in 2014                      | \$ (102,887.22)      |
| Estimated Contingency Balance for 12/31/2014                | \$ 480,000.00        |
| 2015 Tax Levy Amount for Contingency                        | \$ 60,735.00         |
| <b>Estimated Contingency Balance for 1/1/2015</b>           | <b>\$ 540,735.00</b> |

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|    | A                                                                                                                                                                   | B            | C         | D          | E          | F          | G            | H          | I          | J          | K          | L            | M         |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----------|------------|------------|------------|--------------|------------|------------|------------|------------|--------------|-----------|
| 1  | Iowa County                                                                                                                                                         |              |           |            |            |            |              |            |            |            |            |              |           |
| 2  | Debt Payments Schedule                                                                                                                                              |              |           |            |            |            |              |            |            |            |            |              |           |
| 3  | Information for the 2014 & 2015 Budget Process                                                                                                                      |              |           |            |            |            |              |            |            |            |            |              |           |
| 4  | updated 7/30/14 RRH                                                                                                                                                 |              |           |            |            |            |              |            |            |            | (Decrease) | Projected    | Final     |
| 5  |                                                                                                                                                                     | Balance      | New Debt  | 2014       | 2014       | 2014       | Balance      | 2015       | 2015       | 2015       | In Total   | Balance      | Payment   |
| 6  | Debt                                                                                                                                                                | 1/1/2014     | Principal | Principal  | Interest   | Total      | 12/31/2014   | Principal  | Interest   | Total      | Payments   | 12/31/2015   | Due       |
| 7  | H & HS Building Financing                                                                                                                                           |              |           |            |            |            |              |            |            |            |            |              |           |
| 8  | STFL - ARRA                                                                                                                                                         | 441,157.67   |           | 90,183.05  | 19,852.10  | 110,035.15 | 350,974.62   | 92,510.31  | 15,793.86  | 108,304.17 | (1,730.98) | 258,464.31   | 3/15/2019 |
| 9  | G.O. Bonds                                                                                                                                                          | 3,920,000.00 |           | 510,000.00 | 103,325.00 | 613,325.00 | 3,410,000.00 | 525,000.00 | 95,165.00  | 620,165.00 | 6,840.00   | 2,885,000.00 | 8/1/2020  |
| 10 | H & HS Building Totals                                                                                                                                              | 4,361,157.67 | -         | 600,183.05 | 123,177.10 | 723,360.15 | 3,760,974.62 | 617,510.31 | 110,958.86 | 728,469.17 | 5,109.02   | 3,143,464.31 |           |
| 11 | Total                                                                                                                                                               | 4,361,157.67 | -         | 600,183.05 | 123,177.10 | 723,360.15 | 3,760,974.62 | 617,510.31 | 110,958.86 | 728,469.17 | 5,109.02   | 3,143,464.31 |           |
| 13 |                                                                                                                                                                     |              |           |            |            |            |              |            |            |            |            |              |           |
| 14 | Less ARRA funding - refund<br>of Interest to the County                                                                                                             |              |           |            | (8,290.24) | (8,290.24) |              |            | (6,595.52) | (6,595.52) |            |              |           |
| 15 | Total Debt Payments                                                                                                                                                 |              |           | 600,183.05 | 114,886.86 | 715,069.91 |              | 617,510.31 | 104,363.34 | 721,873.65 |            |              |           |
| 16 |                                                                                                                                                                     |              |           |            |            |            |              |            |            |            |            |              |           |
| 17 |                                                                                                                                                                     |              |           |            |            |            |              |            |            |            |            |              |           |
| 18 | Adjusted for the reduction in the direct pay bond subsidies that includes BAB's - the federal fiscal year 2014 (current) direct pay bond subsidy reduction is 7.2%. |              |           |            |            |            |              |            |            |            |            |              |           |

| 1  | A                                                     | B                                                                  | C                                                  |
|----|-------------------------------------------------------|--------------------------------------------------------------------|----------------------------------------------------|
|    |                                                       | <b><u>Iowa County - Working Capital Calculations</u></b>           |                                                    |
| 2  | Calculation<br>Step # In<br>Working<br>Capital Policy | <b><u>2015 - Adopted Budget - Expenditures - by Department</u></b> | <b><u>Adopted Budget</u></b><br><b><u>2015</u></b> |
| 3  |                                                       | <b><u>General Fund Expenditures</u></b>                            |                                                    |
| 4  |                                                       | County Board                                                       | 66,970.00                                          |
| 5  |                                                       | Contingency Fund                                                   | 60,735.00                                          |
| 6  |                                                       | Clerk of Court Expense                                             | 466,451.00                                         |
| 7  |                                                       | Employee Relations Department                                      | 120,875.00                                         |
| 8  |                                                       | OWI Intensive Supervsn Prog Exp                                    | 64,368.00                                          |
| 9  |                                                       | Coroner                                                            | 45,210.00                                          |
| 10 |                                                       | Finance                                                            | 191,768.00                                         |
| 11 |                                                       | County Administrator                                               | 131,618.00                                         |
| 12 |                                                       | Information Systems                                                | 565,032.00                                         |
| 13 |                                                       | County Treasurer                                                   | 250,863.00                                         |
| 14 |                                                       | County Clerk                                                       | 145,622.00                                         |
| 15 |                                                       | District Attorney & Corp. Counsel                                  | 276,277.00                                         |
| 16 |                                                       | Register of Deeds                                                  | 174,360.00                                         |
| 17 |                                                       | GIS - Land Records                                                 | 145,018.00                                         |
| 18 |                                                       | Courthouse / Cty Owned Prop                                        | 367,350.00                                         |
| 19 |                                                       | County Farm                                                        | 2,360.00                                           |
| 20 |                                                       | Insurance-liab & workers comp                                      | 134,950.00                                         |
| 21 |                                                       | Sheriff's Dept                                                     | 3,486,888.00                                       |
| 22 |                                                       | Health Dept.                                                       | 332,351.00                                         |
| 23 |                                                       | Veterans Service                                                   | 112,786.00                                         |
| 24 |                                                       | Fair Expense                                                       | 26,932.00                                          |
| 25 |                                                       | Historical Society Expense                                         | 5,000.00                                           |
| 26 |                                                       | Snowmobile/ATV                                                     | 27,850.00                                          |
| 27 |                                                       | Planning & Development                                             | 278,032.00                                         |
| 28 |                                                       | Emergency Gov't                                                    | 133,059.00                                         |
| 29 |                                                       | U.W. Extension                                                     | 241,161.00                                         |
| 30 |                                                       | Land Conservation                                                  | 357,713.00                                         |
| 31 |                                                       | <b>Total General Fund Expenditures</b>                             | <b>8,211,599.00</b>                                |
| 32 |                                                       | <b><u>Debt Service Fund Expenditures</u></b>                       |                                                    |
| 33 |                                                       | H & HS Building Loan Payments                                      | 721,874.00                                         |
| 34 |                                                       | <b>Total Debt Service Fund Expenditures</b>                        | <b>721,874.00</b>                                  |
| 35 |                                                       |                                                                    |                                                    |
| 36 |                                                       | <b><u>Special Revenue Funds Expenditures</u></b>                   |                                                    |
| 37 |                                                       | Social Services                                                    | 2,984,694.00                                       |
| 38 |                                                       | Child Support                                                      | 151,783.00                                         |
| 39 |                                                       | Aging and Disability Resorce Center Exp                            | 662,942.00                                         |
| 40 |                                                       | Unified Board                                                      | 193,625.00                                         |
| 41 |                                                       | Sales Tax Fund                                                     | 1,480,000.00                                       |
| 42 |                                                       | Tri County Airport                                                 | 16,805.00                                          |
| 43 |                                                       | Iowa County Airport                                                | 171,630.00                                         |
| 44 |                                                       | Wi River Rail Transit - Expenditures                               | 28,000.00                                          |
| 45 |                                                       | <b>Total Special Revenue Fund Expenditures</b>                     | <b>5,689,479.00</b>                                |
| 46 |                                                       | <b><u>Capital Projects Fund Expenditures</u></b>                   |                                                    |
| 47 |                                                       | Capital Projects Fund Expenditures                                 | 190,150.00                                         |
| 48 |                                                       | <b>Total Capital Projects Fund Expenditures</b>                    | <b>190,150.00</b>                                  |
| 49 |                                                       |                                                                    |                                                    |
| 50 |                                                       |                                                                    | 22                                                 |
| 51 |                                                       |                                                                    |                                                    |

|    | A                                                     | B                                                                                                                                                    | C                                     |
|----|-------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|
| 1  |                                                       | <b><u>Iowa County - Working Capital Calculations</u></b>                                                                                             |                                       |
| 2  | Calculation<br>Step # in<br>Working<br>Capital Policy | <b><u>2015 - Adopted Budget - Expenditures - by Department</u></b>                                                                                   | <b><u>Adopted Budget<br/>2015</u></b> |
| 52 |                                                       | <b><u>Enterprise Fund Expenditures</u></b>                                                                                                           |                                       |
| 53 |                                                       | Bloomfield Health Care & Rehabilitation Center                                                                                                       | 5,629,361.00                          |
| 54 |                                                       | Highway Department                                                                                                                                   | 6,531,364.00                          |
| 55 |                                                       | <b>Total Enterprise Fund Expenditures</b>                                                                                                            | <b>12,160,725.00</b>                  |
| 56 |                                                       |                                                                                                                                                      |                                       |
| 57 | 1                                                     | <b>Total Expenditures for all Funds - 2014 Proposed Budget</b>                                                                                       | <b>26,973,827.00</b>                  |
| 58 |                                                       |                                                                                                                                                      |                                       |
| 59 | 2 & 3                                                 | <b>Minimum Working Capital Level - 20%</b>                                                                                                           | <b>5,394,765.40</b>                   |
| 60 | 4-6 - see<br>addendum A                               | Prior Year's Audited unreserved, undesignated Fund Balance                                                                                           |                                       |
| 61 |                                                       | General Fund - unassigned                                                                                                                            | 6,207,122.00                          |
| 62 |                                                       | Sales Tax                                                                                                                                            |                                       |
| 63 |                                                       | Special Revenue Fund                                                                                                                                 |                                       |
| 64 |                                                       | Enterprise Fund - Bloomfield - unassigned                                                                                                            | 788,065.00                            |
| 65 |                                                       | Enterprise Fund - Highway - unassigned                                                                                                               | (812,352.00)                          |
| 66 |                                                       | Capital Projects Fund                                                                                                                                |                                       |
| 67 | 7                                                     | <b>Total</b>                                                                                                                                         | <b>6,182,835.00</b>                   |
| 68 | 8                                                     | <b>Subtract Minimum Working Capital Level - 20% from Prior Year's audited unreserved, undesignated fund balance. See step 9 in the policy</b>        | <b>788,069.60</b>                     |
| 69 |                                                       |                                                                                                                                                      |                                       |
| 70 | 10                                                    | <b>Upper Limit of Working Capital Level - 25%</b>                                                                                                    | <b>6,743,456.75</b>                   |
| 71 | 10. a.                                                | <b>Subtract Upper Limit of Working Capital Level - 25% from Prior Year's audited unreserved, undesignated fund balance. See step 9 in the policy</b> | <b>(560,621.75)</b>                   |
| 72 |                                                       |                                                                                                                                                      |                                       |
| 73 |                                                       | <b>Working Capital Level Percentage to total 2015 Proposed Budget</b>                                                                                | <b>22.92%</b>                         |

|    | A                                                                                  | K             | L             | M             | N            | O                              | Y               | Z                   | AA              | AB                     |
|----|------------------------------------------------------------------------------------|---------------|---------------|---------------|--------------|--------------------------------|-----------------|---------------------|-----------------|------------------------|
| 1  | Iowa County                                                                        |               |               |               |              |                                |                 | updated 11/12/14 RH |                 |                        |
| 2  | Comparisons of Equalized Valuations and Allocations of County Tax Levy by District |               |               |               |              |                                |                 |                     |                 |                        |
| 3  |                                                                                    |               |               |               |              |                                |                 |                     |                 |                        |
| 4  |                                                                                    |               |               |               | Increase     |                                | Adopted         | Adopted             | Proposed        | Increase (Decrease)    |
| 5  |                                                                                    | 2012          | 2013          | 2014          | (Decrease)   |                                | 2012            | 2013                | 2014            | Difference in          |
| 6  |                                                                                    | Valuation     | Valuation     | Valuation     | in Valuation | % of                           | Allocation of   | Allocation of       | Allocation of   | Allocation of          |
| 7  |                                                                                    | For           | For           | For           | From 2013    | Increase                       | County Tax Levy | County Tax Levy     | County Tax Levy | County Tax Levy        |
| 8  |                                                                                    | 2013 Budget   | 2014 Budget   | 2015 Budget   | To 2014      | (Decrease)                     | 2013 Budget     | 2014 Budget         | 2015 Budget     | From 2013 to 2014      |
| 9  | Towns                                                                              |               |               |               |              |                                |                 |                     |                 | for 2014 & 2015 Budget |
| 10 | Arena                                                                              | 149,369,800   | 147,836,200   | 149,926,300   | 2,090,100    | 1.41%                          | 833,904.99      | 833,120.77          | 860,361.40      | 27,240.63              |
| 11 | Brigham                                                                            | 109,005,200   | 109,137,000   | 114,050,300   | 4,913,300    | 4.50%                          | 608,556.62      | 615,034.08          | 654,484.74      | 39,450.66              |
|    |                                                                                    |               |               |               |              |                                |                 |                     |                 |                        |
| 16 | Linden                                                                             | 51,720,000    | 51,927,900    | 52,908,800    | 980,900      | 1.89%                          | 288,743.55      | 292,636.12          | 303,620.44      | 10,984.32              |
| 17 | Mifflin                                                                            | 33,971,900    | 34,353,800    | 35,681,900    | 1,328,100    | 3.87%                          | 189,659.07      | 193,598.49          | 204,762.80      | 11,164.31              |
| 18 | Mineral Point                                                                      | 74,865,100    | 75,660,000    | 79,004,600    | 3,344,600    | 4.42%                          | 417,958.52      | 426,376.74          | 453,372.81      | 26,996.07              |
| 19 | Moscow                                                                             | 53,600,800    | 53,827,400    | 53,089,500    | (737,900)    | -1.37%                         | 299,243.72      | 303,340.62          | 304,657.40      | 1,316.78               |
| 20 | Pulaski                                                                            | 33,276,000    | 33,381,800    | 36,892,800    | 3,511,000    | 10.52%                         | 185,773.98      | 188,120.85          | 211,711.63      | 23,590.78              |
| 21 | Ridgeway                                                                           | 58,529,200    | 60,486,400    | 62,210,100    | 1,723,700    | 2.85%                          | 326,758.10      | 340,866.96          | 356,996.53      | 16,129.57              |
| 22 | Waldwick                                                                           | 38,154,400    | 38,787,800    | 39,220,900    | 433,100      | 1.12%                          | 213,009.22      | 218,585.99          | 225,071.58      | 6,485.59               |
| 23 | Wyoming                                                                            | 98,924,100    | 97,415,900    | 95,042,000    | (2,373,900)  | -2.44%                         | 552,275.63      | 548,980.63          | 545,404.43      | (3,576.20)             |
| 24 | Total Towns                                                                        | 1,032,183,400 | 1,033,226,900 | 1,052,558,900 | 19,332,000   | 1.87%                          | 5,762,496.10    | 5,822,679.37        | 6,040,174.75    | 217,495.38             |
| 25 |                                                                                    |               |               |               |              |                                |                 |                     |                 |                        |
| 26 | Villages                                                                           |               |               |               |              |                                |                 |                     |                 |                        |
| 27 | Arena                                                                              | 40,045,300    | 37,286,500    | 37,705,400    | 418,900      | 1.12%                          | 223,565.78      | 210,125.52          | 216,374.78      | 6,249.26               |
| 28 | Avoca                                                                              | 14,222,300    | 13,144,300    | 13,135,000    | (9,300)      | -0.07%                         | 79,400.57       | 74,073.80           | 75,376.01       | 1,302.21               |
| 29 | Barneveld                                                                          | 78,318,400    | 80,154,400    | 81,812,400    | 1,658,000    | 2.07%                          | 437,237.68      | 451,704.63          | 469,485.56      | 17,780.93              |
| 30 | Blanchardville                                                                     | 8,225,200     | 8,459,000     | 8,416,200     | (42,800)     | -0.51%                         | 45,919.83       | 47,670.11           | 48,296.89       | 626.78                 |
| 31 | Cobb                                                                               | 24,103,000    | 24,344,100    | 23,195,500    | (1,148,600)  | -4.72%                         | 134,562.76      | 137,189.51          | 133,108.82      | (4,080.69)             |
| 32 | Highland                                                                           | 34,230,700    | 32,844,300    | 32,757,300    | (87,000)     | -0.26%                         | 191,103.90      | 185,091.80          | 187,979.80      | 2,888.00               |
| 33 | Hollandale                                                                         | 12,603,100    | 12,910,600    | 12,906,100    | (4,500)      | -0.03%                         | 70,360.86       | 72,756.80           | 74,062.46       | 1,305.66               |
| 34 | Linden                                                                             | 17,323,600    | 17,539,700    | 16,639,100    | (900,600)    | -5.13%                         | 96,714.57       | 98,843.78           | 95,484.51       | (3,359.27)             |
| 35 | Livingston                                                                         | 599,300       | 550,800       | 679,200       | 128,400      | 23.31%                         | 3,345.79        | 3,104.00            | 3,897.63        | 793.63                 |
| 36 | Montfort                                                                           | 4,994,300     | 5,171,100     | 5,112,900     | (58,200)     | -1.13%                         | 27,882.29       | 29,141.38           | 29,340.69       | 199.31                 |
| 37 | Muscoda                                                                            | 1,359,700     | 1,336,000     | 1,276,600     | (59,400)     | -4.45%                         | 7,590.96        | 7,528.94            | 7,325.85        | (203.09)               |
| 38 | Rewey                                                                              | 7,146,900     | 7,018,400     | 6,845,000     | (173,400)    | -2.47%                         | 39,899.87       | 39,551.71           | 39,280.46       | (271.25)               |
| 39 | Ridgeway                                                                           | 31,886,400    | 31,376,000    | 29,443,600    | (1,932,400)  | -6.16%                         | 178,016.09      | 176,817.30          | 168,963.93      | (7,853.37)             |
| 40 | Total Villages                                                                     | 275,058,200   | 272,135,200   | 269,924,300   | (2,210,900)  | -0.81%                         | 1,535,600.95    | 1,533,599.28        | 1,548,977.39    | 15,378.11              |
| 41 |                                                                                    |               |               |               |              |                                |                 |                     |                 |                        |
| 42 | Cities                                                                             |               |               |               |              |                                |                 |                     |                 |                        |
| 43 | Dodgeville                                                                         | 319,402,600   | 314,977,900   | 279,225,800   | (35,752,100) | -11.35%                        | 1,783,167.85    | 1,775,036.36        | 1,602,354.64    | (172,681.72)           |
| 44 | Mineral Point                                                                      | 169,871,100   | 168,749,100   | 170,155,900   | 1,406,800    | 0.83%                          | 948,360.10      | 950,973.99          | 976,450.22      | 25,476.23              |
| 45 | Total Cities                                                                       | 489,273,700   | 483,727,000   | 449,381,700   | (34,345,300) | -7.10%                         | 2,731,527.95    | 2,726,010.35        | 2,578,804.86    | (147,205.49)           |
| 46 |                                                                                    |               |               |               |              |                                |                 |                     |                 |                        |
| 47 | Total - County                                                                     | 1,796,515,300 | 1,789,089,100 | 1,771,864,900 | (17,224,200) | -0.9627%                       | 10,029,625.00   | 10,082,289.00       | 10,167,957.00   | 85,668.00              |
| 48 | operating levy rate calc                                                           | 9,998,816.70  | 9,957,484.90  | 9,861,620.63  |              | Mill Rate                      | 0.005582822     | 0.005635431         | 0.005738562     | 0.000155740            |
| 49 | debt levy rate calculation                                                         | 1,085,093.44  | 1,080,608.03  | 1,070,204.63  |              | Increase/Decrease in mill rate | 0.000058187     | 0.000052610         | 0.000103131     |                        |
| 50 |                                                                                    |               |               |               |              | % of Increase/Decrease         | 1.05%           | 0.95%               | 1.83%           |                        |

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# NOTICE OF PUBLIC HEARING ON THE IOWA COUNTY BUDGET

NOTICE IS HEREBY GIVEN THAT pursuant to section 65.90 of the State of Wisconsin Statutes, a public hearing will be held on the 12th day of November, 2014 at 7:00 p.m. in the Community Room, Health and Human Services Center, 303 West Chapel Street, Dodgeville, Iowa County, Wisconsin, a summary of which budget is set forth below.

NOTICE IS FURTHER HEREBY GIVEN that said Budget is available for public inspection at the Administration Offices located in the Courthouse Annex, Dodgeville, Wisconsin from 8:30 a.m. to 4:30 p.m. Monday through Friday.

|                                                                           |                        |                           | <u>Adopted</u>      | <u>2015</u>              | <u>% of Change</u>     |
|---------------------------------------------------------------------------|------------------------|---------------------------|---------------------|--------------------------|------------------------|
| <u>General Fund</u>                                                       | <u>Actual</u>          | <u>Projected</u>          | <u>2014</u>         | <u>Proposed</u>          | <u>Between</u>         |
| <u>Expenditures</u>                                                       | <u>12/31/2013</u>      | <u>12/31/2014</u>         | <u>Budget</u>       | <u>Budget</u>            | <u>2014 &amp; 2015</u> |
| General Government                                                        | 2,789,449              | 3,077,970                 | 3,352,635           | 3,201,327                |                        |
| Public Safety                                                             | 3,403,698              | 3,417,907                 | 3,452,959           | 3,599,947                |                        |
| Health and Social Services                                                | 441,830                | 464,816                   | 459,572             | 465,137                  |                        |
| Culture, Recreation and Education                                         | 251,074                | 268,194                   | 268,194             | 273,093                  |                        |
| Conservation and Development                                              | 569,433                | 610,607                   | 623,120             | 672,095                  |                        |
| Total General Fund Expenditures                                           | 7,455,484              | 7,839,494                 | 8,156,480           | 8,211,599                | 0.68%                  |
| <u>Revenues</u>                                                           |                        |                           |                     |                          |                        |
| Taxes (other than property)                                               | 487,453                | 350,040                   | 350,040             | 350,040                  |                        |
| Intergovernmental Revenues                                                | 801,755                | 776,532                   | 832,655             | 852,195                  |                        |
| Intergovernmental Revenues-Computer Aid                                   | 15,049                 | 32,058                    | 30,470              | 97,123                   |                        |
| Licenses and Permits                                                      | 198,473                | 142,100                   | 142,360             | 160,910                  |                        |
| Fines, Forfeitures and Penalties                                          | 296,595                | 248,910                   | 289,888             | 262,200                  |                        |
| Public Charges for Services                                               | 374,816                | 302,725                   | 309,650             | 280,200                  |                        |
| Intergovernmental Charges                                                 | 129,948                | 115,676                   | 123,707             | 112,817                  |                        |
| Miscellaneous Revenue                                                     | 185,151                | 173,343                   | 158,280             | 161,330                  |                        |
| Other Financing Sources:                                                  |                        |                           |                     |                          |                        |
| Transfer from County Sales & Use Tax                                      | 1,400,000              | 1,400,000                 | 1,452,000           | 1,480,000                |                        |
| Surplus Applied to Budget                                                 |                        |                           |                     |                          |                        |
| Total General Fund Revenues                                               | 3,889,240              | 3,541,384                 | 3,689,050           | 3,756,815                | 1.84%                  |
| Property Tax Levy                                                         | 4,363,874              | 4,467,430                 | 4,467,430           | 4,454,784                | -0.28%                 |
| <u>Special Revenue Funds</u>                                              |                        |                           |                     |                          |                        |
| Expenditures                                                              | 4,834,015              | 4,895,086                 | 5,578,759           | 5,689,479                | 1.98%                  |
| Revenues                                                                  | 3,615,066              | 3,341,184                 | 3,422,160           | 3,477,928                | 1.63%                  |
| Property Tax Levy                                                         | 2,227,207              | 2,156,599                 | 2,156,599           | 2,211,551                | 2.55%                  |
| <u>Capital Project Fund</u>                                               |                        |                           |                     |                          |                        |
| Expenditures                                                              | 308,014                | 243,041                   | 190,000             | 190,150                  | 0.08%                  |
| Revenues                                                                  | 98,430                 | 244,039                   |                     |                          |                        |
| Property Tax Levy                                                         | 255,775                | 190,000                   | 190,000             | 190,150                  | 0.08%                  |
| <u>Debt Service Fund</u>                                                  |                        |                           |                     |                          |                        |
| Expenditures                                                              | 711,336                | 715,070                   | 714,428             | 721,874                  | 1.04%                  |
| Property Tax Levy                                                         | 711,337                | 714,428                   | 714,428             | 721,874                  | 1.04%                  |
| <u>Enterprise Fund - Bloomfield Health Care and Rehabilitation Center</u> |                        |                           |                     |                          |                        |
| Expenditures                                                              | 6,118,017              | 5,520,945                 | 5,938,005           | 5,629,361                | -5.20%                 |
| Revenues                                                                  | 5,565,603              | 5,492,368                 | 5,890,200           | 5,580,879                | -5.25%                 |
| Property Tax Levy                                                         | 21,777                 | 47,805                    | 47,805              | 48,482                   | 1.42%                  |
| <u>Enterprise Fund - Highway Department</u>                               |                        |                           |                     |                          |                        |
| Expenditures                                                              | 6,763,607              | 5,931,053                 | 5,931,053           | 6,531,364                | 10.12%                 |
| Revenues                                                                  | 4,519,823              | 3,425,026                 | 3,425,026           | 3,990,248                | 16.50%                 |
| Property Tax Levy                                                         | 2,449,655              | 2,506,027                 | 2,506,027           | 2,541,116                | 1.40%                  |
| Total Expenditures all Funds                                              | 26,190,473             | 25,144,689                | 26,508,725          | 26,973,827               | 1.75%                  |
| Total Revenues all Funds                                                  | 17,688,162             | 16,044,001                | 16,426,436          | 16,805,870               | 2.31%                  |
| Total Property Tax Levy - All Funds-Operating and Debt                    | 10,029,625             | 10,082,289                | 10,082,289          | 10,167,957               | 0.85%                  |
| <u>For Comparison Purposes:</u>                                           | <u>2013</u>            |                           | <u>2014</u>         | <u>2015</u>              |                        |
| Equalized Value                                                           | 1,796,515,300          |                           | 1,789,089,100       | 1,771,864,900            | -0.96%                 |
| Operating and Debt Mill Rate - Equalized                                  | 0.005582822            |                           | 0.005635431         | 0.005738562              | 1.83%                  |
| Indebtedness: Estimated at December 31                                    | 4,361,158              |                           | 3,760,975           | 3,143,464                |                        |
| <u>All Governmental and Proprietary Funds</u>                             | <u>Fund</u>            | <u>Anticipated</u>        | <u>Anticipated</u>  | <u>Estimated Fund</u>    |                        |
| <u>Combined</u>                                                           | <u>Balance</u>         | <u>Total Revenues</u>     | <u>Total</u>        | <u>Balance</u>           |                        |
|                                                                           | <u>January 1, 2014</u> | <u>Including Tax Levy</u> | <u>Expenditures</u> | <u>December 31, 2014</u> |                        |
| General Fund                                                              | 7,152,182              | 8,008,814                 | 7,839,494           | 7,321,502                |                        |
| Special Revenue Fund                                                      | 2,608,273              | 5,497,783                 | 4,895,086           | 3,210,970                |                        |
| Capital Projects Fund                                                     | 966,943                | 434,039                   | 243,041             | 1,157,941                |                        |
| Debt Service Fund                                                         |                        | 714,428                   | 715,070             | (642)                    |                        |
| Enterprise Fund - Bloomfield Healthcare                                   | 788,065                | 5,540,173                 | 5,520,945           | 807,293                  |                        |
| Enterprise Fund - Highway Department                                      | (812,352)              | 5,931,053                 | 5,931,053           | (812,352)                |                        |
| Total All Funds                                                           | 10,703,111             | 26,126,290                | 25,144,689          | 11,684,712               |                        |

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