

2016 Recommended Budget

Overview to Finance Committee

2016 Budget Overview Presentation

- Overview of Budget Guidelines
- Revenues
- Recommended Program and Personnel Changes
- Health Insurance and Wage Overview
- Fund Balance Analysis
- Contingency
- Capital Budget
- Mill Rate/Property Tax Levy/EAV

Budget Guidelines

- Departments directed to provide reductions in operational expenditures; new revenues; efficiencies
- Challenged to look to new operating norm
- Health Insurance and wage projections versus revenue unsustainable

Revenues

- Maintaining positive trends and projections
- Sales tax up – allows capture of an additional \$200k*
- New Construction
 - ↳ Updated data resulted in net new construction dramatically better - \$217,000
 - ↳ Close out of TIF – another \$20,000 plus
- State Shared Revenue maintains
- Utility Tax Maintains
- Change in investment strategy – allows increase from \$200k - \$350K

Program and Personnel Change

- Child Support – Unfund Financial Support Specialist
- District Attorney – Unfund Legal Secretary
- Human Services –
 - Add 3* CCS positions - no levy
 - Eliminate PT Family Development/ Make FT - \$5,611 levy
 - Add Deputy Director Responsibilities
- **COC** – Update Position Changes based on Changes during FY 15
 - Eliminate 1.48 FTE Deputy RIP/COC; Replace 1.48 Deputy RIP/Juvenile Clerk
 - Eliminate 2 Mediator/Custody; Replace 1 Child Custody; 1 Mediator
- MIS
 - Eliminate PT Senior Systems Analysis
 - Allow for pool between Analyst/Programists based on skill sets
- Positions being reviewed (funded in budget)
 - Fair Pay
 - ROD
 - Health
 - UW Extension

Wages

- On going review based on market conditions
 - Step Program – about 90% in step – 
 - 2.5% between steps
 - About \$600K
 - Cost of Living Adjustment (COLA)
 - 1% = \$247,000
 - COLA's returning – public and private
 - Public balance of compensation package
- Impact to attraction and retaining staff
- Bonus Opportunities

Health Insurance

- County Spends over \$7 million on health insurance
- County will pay 95% of lowest qualified plan for non-sworn personnel; 93% of lowest qualified plan
- 7% increase in line with projection; lowest qualified very competitive
 - If employees stay status quo on plan 68% of employees will maintain current premium or less
 - Remaining major plans double premiums of staff
- Plan Design
 - Maintain Low Deductible (\$500/\$1,000)
 - Maintain FSA contribution – cover 25% of deductible
- ETF – several items open

Proposed Budget

- Insurance
 - Maintain low deductible plan
 - County pays 95% of lowest qualified plan; 93% sworn
 - Maintain FSA Contributions
- Wages
 - 1% COLA
 - Maintain Step Program
- Bonuses
 - Includes performance bonus - CA
 - Performance and retention bonuses for mental health specialist

Contingency

- Recommended Budget just under \$550,000
- Consideration for increase
 - Narrowing of operational budget what ifs
 - State budget process
- Look at potential policy change
 - Potential for implementing bonus program for performance county wide

Capital - Departments

- Human Resources/ Safety
 - Fire Extinguisher Simulator - \$6,000
- Land Information
 - Replace ininvault Storage Device - \$60,000 (program fees)
 - Coyote Point Load Balance - \$9,224 (program fees)
- Parks
 - Pick up truck - \$30,000 (Fund Balance)
 - Tractor with 10ft flail mower (used from hwy) - \$20,000 (Fund Balance)
 - Replace restroom at Cold Spring - \$13,000 (Fund Balance)
 - New Pavement at Pohlman Park - \$12,000 (Fund Balance)
 - New Pavement at Carlin Weld Park - \$50,000 (Fund Balance)
 - Replace Used Oil Furnace - Parks Shop - \$10,000 (Fund Balance)
 - Interurban Trail - \$1,400,000 (Grants/Donations)
 - Contingent on fund being received

Capital - Departments

- Courthouse Wi-Fi Project
 - \$29,000 Central Services (Fund Balance)
 - \$17,000 Sheriff (Fund Balance)
 - \$29,000 Clerk of Courts (Fund Balance)
- Central Services
 - Re-roof Section A Courthouse - \$25,000 (Fund Balance)
 - Electric Service Update North Courthouse - \$25,000 (Fund Balance)
 - County Boardroom - \$30,000 (Fund Balance)
- Finance
 - ERP System - \$300,000 (Fund Balance)
- Emergency Management
 - Flood Mitigation - \$550,000 (State Aid)

Capital - Departments

- Fair Park
 - UTV - \$12,000 (Fund Balance)
 - Barricades for Infrastructure - \$9,000 (Fund Balance)
 - Activity Center Doors - \$7,000 (Fund Balance)
 - Electrical Repairs - \$7,500 (Fund Balance)
 - Building Repairs - \$7,500
- Land and Water
 - Conservation Easement - \$440,000
 - Donations \$96,250
 - State Aid - \$220,000
 - Carry Forward - \$123,750

Capital - Departments

- Sheriff
 - Replace 6 Tahoes
 - Vehicles - \$231,800 (Fund balance/Levy)
 - Propane Systems - \$48,000 (Fund Balance)
 - Replace unmarked Squad - \$24,000 (Fund balance/ Levy)
 - Coban server unit for squad cameras - \$11,000 (Fund Balance)
 - Patrol K-9 - \$16,000 (Fund Balance)
 - State interface for MDC & Dispatch - \$15,000 (Fund Balance)
 - Remodel training facility - \$10,000 (Fund Balance)
 - Replacement Vehicle Drug Task Force - \$13,000 (Federal Funds)
 - One time equipment -- non-capital (operational budget)
 - MDC Systems - \$42,000 (10 at \$4,200 each)
 - Mis Equipment for squads \$17,900

Capital- Departments

- Human Services
 - Three new fleet vehicles - \$60,000 (Fund balance)
 - Replace 11 Passenger van - \$35,000 (Fund balance)
 - Complete installation of Tridium Automation System WDC - \$64,000 (Fund Balance)
 - Replace wireless workforce development center - \$10,000 (Fund Balance)
 - IS Projects - \$116,088 (Fund Balance)
 - Replace Existing flooring - \$10,000 (Fund Balance)
- Health
 - Copier/Printer - \$10,000 (Fund Balance)
 - Wireless Network Router - \$5,000 (Fund balance)

Capital- Departments

- Highway Projects
 - Rehab - CTH Y (US 18-CTH D) 6.25 miles - \$1,995,226 (Levy)
 - Construction CTH J - \$2,400,000 (Levy/State Grant/Fund Balance)
- Satellite Shops
 - 2 Programmed at \$500,000 each (Bonds)
 - Carryover
- Old Highway Site
 - Demolition/Remediation/Sale - \$950,000 (Bonds)

Capital - Departments

- Highway - Equipment (Machinery Fund)
 - 4 Single Axle Plow Trucks - \$500,000
 - 4 Small Trucks (Crew/Dump) - \$135,000
 - Motor Grader - \$125,000
 - 4 Tractors/mower - \$240,000
 - Sweeper - \$45,000
 - Highway Maintenance - Support Equipment - \$50,000
 - Highway Pit/Shop Equipment - \$35,000
 - Equipment Setup on new equipment - \$52,690

Capital

- MIS (cost allocation)
 - o Management Software - \$10,000
 - o VMWare Server 2 - \$17,000
 - o UPS Replacement (Sheriff) - \$43,000
 - o Air Conditioning (MIS Building) - \$20,000
 - o Netbotz - Security System Cameras - \$25,000
 - o Cisco Router Upgrades - \$45,000

Budget Snapshot

	ESTIMATED EXPENDITURES	ESTIMATED REVENUES	NET EXPENSES	OTHER FINANCE SOURCES	COUNTY TAX LEVY
GOVERNMENTAL FUNDS					
100 - General Fund	32,913,287	18,022,227	14,891,060	2,370,127	12,514,933
240 - Health Department	1,569,306	601,120	968,186	129,973	838,207
250 - Human Services	22,810,022	14,025,096	8,784,926	295,088	8,299,438
300 - Debt Service Fund	1,213,888	0	1,213,888	75,364	1,138,284
400 - Capital Projects Fund	0	0	0	0	0
750 - MIS Department	1,394,384	1,394,384	0	0	0
PROPRIETARY FUNDS					
700 - Highway Department	17,188,219	5,185,980	7,002,230	1,199,893	5,808,537
TOTAL	71,899,477	39,223,813	32,674,664	4,075,205	
TOTAL TAX LEVY					25,599,399
LESS NON-COUNTYWIDE LEVY:					
Health Department					(838,207)
County Library System					(1,039,235)
PROPOSED COUNTYWIDE TAX LEVY (As defined by statutes implemented in 1992)					26,721,957

Mill Rate/Property Tax/EAV

YEAR	EQUALIZED VALUE	COUNTYWIDE TAX LEVY	MILL RATE
2006	5,421,299,600	22,109,581	4.0763
2007	6,073,632,400	22,649,800	3.7290
2008	6,440,803,800	23,288,594	3.6158
2009	6,625,830,100	23,761,435	3.5862
2010	6,811,609,500	24,290,109	3.5739
2011	6,378,448,700	24,812,837	3.8913
2012	6,278,889,500	24,738,900	3.9401
2013	6,006,273,200	24,638,851	4.1021
2014	6,884,774,300	25,101,310	4.2055
2015	6,036,829,100	26,510,891	4.3917
2016	6,177,165,800	26,721,957	4.3260
Debt	6,177,165,800	1,138,284	0.1843
General	6,177,165,800	<u>25,583,673</u>	4.1417
		<u>26,721,957</u>	

Long-term Discussions

- Funding of Capital
 - o Infrastructure, Facilities, Vehicles
 - o Analysis of Condition Assessment
- Technology
 - o ERP System
 - o Network
 - o New systems
- Status quo sustainability
- Retention/Recruitment
- Task Force Recommendations
- Treatment Court

Processing of Titles and Plate Renewals for DMV by Jefferson County Clerks Office

Jefferson County Clerk currently offers the service of Temporary Plates on a manual basis for a service fee of **\$5.00**
We are looking to also offer processing of titles/metal plates and yearly plate renewals(stickers) electronically.

Jefferson County Clerk will contract with an approved vendor and the WI DOT to provide this service.
The selected provider will contact Wisconsin Department of Motor Vehicles to process the application.

The providers will be required to provide the following to Jefferson County Clerk:

- * initial inventory of metal plates and renew stickers
- * installation of required software
- * training for all users
- * ongoing follow-up and ongoing support

Currently there are 10 agencies in Jefferson County that do yearly plate renewals(stickers) and 2 non dealer facilities that do metal plates.

There are two vendors that provide this service for Wisconsin

DealerTrack (aka triVIN, Inc.)	
Metal Plates	
\$8.80	Dealer Track Fee
\$10.70	Jefferson County Clerk Fee
\$19.50	Maximum charge for Title/Metal Plates per WI DMV
Renew Stickers	
\$5.00	Dealer Track Fee
\$5.00	Jefferson County Clerk Fee
\$10.00	Maximum charge for Plate Renewals (stickers)

CVR	
Metal Plates	
\$8.00	CVR Fee
\$11.50	Jefferson County Clerk Fee
\$19.50	Maximum charge for Title/Metal Plates for WI DMV
Renewal Stickers	
\$4.50	CVR Fee
\$5.50	Jefferson County Clerk Fee
\$10.00	Maximum charge for Plate Renewals (stickers)

Vendor will initiate a daily electronic transfer of funds for all transactions completed from Jefferson County to WI DMV via an ACH payment
Vendor will initiate a monthly electronic transfer of funds for their service fee on all transactions for current month
Jefferson County will be required to submit a bundle report on each days activities to WI DMV