

Agenda
Jefferson County
Finance Committee
Jefferson County Courthouse
311 S. Center Avenue
Room 112
Jefferson, WI 53549

Date: Thursday, May 8, 2014

Time: 8:30 a.m.

Committee members: Braughler, James
Hanneman, Jennifer
Jones, Richard
Poulson, Blane
Schroeder, Jim

1. Call to order.
2. Roll call (establish a quorum).
3. Election of Finance Committee Chair, Vice Chair and Secretary.
4. Certification of compliance with the Open Meetings Law.
5. Review of the agenda.
6. Citizen comments.
7. Approval of Finance Committee minutes for April 10, 2014.
8. Communication.
9. Monthly Financial Report-Finance Department.
10. Report on sales of tax delinquent properties and consideration of the process to use to dispose of the unsold properties.
11. Discussion and possible action to approve the Budget Carryover Policy, Budget Amendment Policy, Capital Projects Policy and Revenue Policy.
12. Discussion of funding for projects related to the Countryside purchase, demolition and cost related to the future Highway Facilities.
13. Review and discussion on 2014 projections of budget vs. actual.
14. Update on the 2015 budget process.
15. Update on contingency fund balance.
16. Set future meeting schedule, next meeting date, and possible agenda items.
17. Payment of invoices.
18. Adjourn.

Next scheduled meetings: Thursday, June 12, 2014 Regular Meeting
Thursday, July 10, 2014 Regular Meeting
Thursday, August 14, 2014 Regular Meeting
Thursday, September 11, 2014 Regular Meeting
Wednesday, September 17, 2014 Budget Meeting

All meetings are scheduled to begin at 8:30 am unless otherwise noted

The Board may discuss and/or take action on any item specifically listed on the agenda

Individuals requiring special accommodations for attendance at the meeting should contact the County Administrator 24 hours prior to the meeting at 920-674-7101 so appropriate arrangements can be made.

Jefferson County
Finance Committee Minutes
April 10, 2014

Committee members: Braugher, James B
Hanneman, Jennifer
Jones, Richard C. (Chair)
Mode, Jim
Molinaro, John

1. **Call to order** – Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – All committee members were present. Staff in attendance was Ben Wehmeier, Phil Ristow and Tammy Worzalla.
3. **Certification of compliance with the Open Meetings Law** – Ben Wehmeier certified that notice of the meeting complied with the Open Meeting Law.
4. **Review of the agenda**-No changes
5. **Citizen Comments** – None
6. **Approval of Finance Committee minutes for March 12, 2014.** A motion was made by Molinaro /Hanneman to approve the minutes of March 12, 2014. The motion passed 5-0.
7. **Communications** –None
8. **Discussion and possible action on funding for Citrix Safe Remote Connect System.** A motion was made by Mode/Hanneman to recommend approval by the County Board for SHI to provide option 3 which will be funded through the departments based on number of users and if the department goes over budget due to this additional charge it would come back to Finance for a contingency transfer. The motion passed 5-0.
9. **Discussion and possible action to approve a credit card to Genevieve Borich, Economic Development Director.** Ben explained that Genevieve, the new hire to replace Dennis Heling, is in need of a credit card for travel expenses. A motion was made by Molinaro/Braugher to approve the issuing of a new credit card for Genevieve Borich with the credit limit amount of \$3,000. The motion passed 5-0.
10. **Discussion and possible action on approving out of state travel for Finance department.** Tammy Worzalla discussed that a scholarship was awarded to Cindy Diestelmann for the cost of the conference fees to attend the GFOA (Government Financial Officers Association) in May. Other staff is already driving there and a hotel room can be shared so there will be no additional travel or lodging costs. The only additional cost would be for meals. A motion was made by Hanneman/Mode to approve out of state travel for an additional staff member. The motion passed 5-0.
11. **Discussion and possible action to approve the Debt Service Policy.** Ben explained that this is our current policy in written form. The Finance Department was looking for a formal

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policy to include with our budget. A motion was made by Mode/Hanneman to recommend approval of the Debt Service Policy to the County Board in May. The motion passed 5-0.

- 12. Discussion and possible action to approve the Treasurer to open of a new bank account.** Ben discussed the need for a new account to be set up the handle direct deposits and withdrawals to further protect our main account. Motion was made by Hanneman/Mode to approve the Treasurer to open a new bank account. The motion passed 5-0.
- 13. Monthly Finance Report for Finance Department.** Tammy Worzalla went through the February 2014 report.
- 14. Discussion of funding for projects related to the Countryside purchase, demolition and cost related to the future Highway Facilities.** Ben discussed that the next set of bonds are projected to be sold around July or August. The bid packages are being reviewed and will be forwarded to the County Board. The construction only for the new facility is projected to be around \$13.4 million. The goal is to keep the total cost of construction of the facility, a salt shed, and extra incidentals to approximately \$15 million.
- 15. Review and discussion on 2014 projections of budget vs. actual.** Ben explained that we only have two months to look at which can have many variations. He has noticed that the Sheriff's Department has already had a lot of training for February which has resulted in overtime to keep the staff up to minimums during those times.
- 16. Update on the 2015 budget process.** Discussion took place that the employee reclassification letters were sent out by HR and new position requests were due to HR from the departments by April 24th.
- 17. Update on contingency fund balance.** Tammy Worzalla directed the Finance Committee to the schedule showing the current balance of 2014 general contingency of \$543,473 and the vested benefits balance of \$275,000.
- 18. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is Thursday, May 8, 2014 at 8:30 am. Agenda items will include an update on the Highway projects and a projection of budget vs. actual.
- 19. Payment of Invoices**-After review of the invoices, a motion was made by Mode/Hanneman to approve the payment of invoices totaling \$613,486.74. The motion passed 5-0.
- 20. Adjourn** – A motion was made by Hanneman/Mode to adjourn 9:20 a.m. The motion passed 5-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee
Jefferson County
/tlw

Finance-March
2601

Date Ran 4/21/2014
Period 3
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
412100	SALES TAXES FROM COUNTY	(30.47)	(27.50)	(2.97)	(110.00)	(79.53)	27.70%
451005	CHILD SUPPORT FEES	(270.00)	(425.00)	155.00	(1,700.00)	(1,430.00)	15.88%
474201	FAX INTERDEPARTMENT	-	(15.00)	15.00	(60.00)	(60.00)	0.00%
Totals		(300.47)	(467.50)	167.03	(1,870.00)	(1,569.53)	16.07%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
	WAGES AND FRINGES	63,802.65	65,529.50	(1,726.85)	262,118.00	198,315.35	24.34%
	FRINGES	31,002.57	30,072.50	930.07	120,290.00	89,287.43	25.77%
521213	ACCOUNTING & AUDITING	3,960.00	4,035.00	(75.00)	16,140.00	12,180.00	24.54%
521213	CAFR REPORTING	-	900.00	(900.00)	3,600.00	3,600.00	0.00%
521296	COMPUTER SUPPORT	2,789.91	863.25	1,926.66	3,453.00	663.09	80.80%
531243	FURNITURE & FURNISHINGS	-	100.00	(100.00)	400.00	400.00	0.00%
531303	COMPUTER EQUIPMT & SOFTWA	535.00	125.00	410.00	500.00	(35.00)	107.00%
531311	POSTAGE & BOX RENT	710.89	500.00	210.89	2,000.00	1,289.11	35.54%
531312	OFFICE SUPPLIES	1,012.30	750.00	262.30	3,000.00	1,987.70	33.74%
531313	PRINTING & DUPLICATING	64.89	100.00	(35.11)	400.00	335.11	16.22%
531314	SMALL ITEMS OF EQUIP	-	50.00	(50.00)	200.00	200.00	0.00%
531324	MEMBERSHIP DUES	690.00	172.50	517.50	690.00	-	100.00%
531351	GAS/DIESEL	-	125.00	(125.00)	500.00	500.00	0.00%
532325	REGISTRATION	935.00	350.00	585.00	1,400.00	465.00	66.79%
532332	MILEAGE	-	50.00	(50.00)	200.00	200.00	0.00%
532335	MEALS	-	100.00	(100.00)	400.00	400.00	0.00%
532336	LODGING	70.00	700.00	(630.00)	2,800.00	2,730.00	2.50%
533225	TELEPHONE & FAX	50.03	62.50	(12.47)	250.00	199.97	20.01%
535242	MAINTAIN MACHINERY & EQUIPI	-	250.00	(250.00)	1,000.00	1,000.00	0.00%
571004	IP TELEPHONY ALLOCATION	216.00	216.00	-	864.00	648.00	25.00%
571005	DUPLICATING ALLOCATION	3.00	3.00	-	12.00	9.00	25.00%
571009	MIS PC GROUP ALLOCATION	2,749.74	2,749.75	(0.01)	10,999.00	8,249.26	25.00%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	939.75	939.75	-	3,759.00	2,819.25	25.00%
591519	OTHER INSURANCE	342.81	415.25	(72.44)	1,661.00	1,318.19	20.64%
Totals		109,874.54	109,159.00	715.54	436,636.00	326,761.46	25.16%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		109,574.07	108,691.50	882.57	434,766.00	325,191.93	25.20%

Should be at approximately 25%

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Jefferson County Finance Minutes 10/10/13-Item #14

Parcel #	Unit #	Fair Market Value	Land	Improvement	Proof	Status	Comments
#016-0513-2533-005	Unit 5	10,000	1,400	8,700	100	sleeping cabin	CABIN ONLY
#016-0513-2533-007	Unit 7	2,500	1,400	1,100	-	seasonal	SMALL DECK, TRAILER
#016-0513-2533-009	Unit 9	1,400	1,400	-	-	overnight	NO IMPROVEMENTS
#016-0513-2533-013	Unit 13	1,400	1,400	-	-	overnight	ASPHALT DRIVEWAY
#016-0513-2533-014	Unit 14	1,400	1,400	-	-	vacant seasonal	NO IMPROVEMENTS
#016-0513-2533-030	Unit 30	3,100	1,400	1,700	-	seasonal	DECK, TRAILER
#016-0513-2533-032	Unit 32	1,400	1,400	-	-	overnight	NO IMPROVEMENTS
#016-0513-2533-034	Unit 34	2,900	1,400	1,500	-	seasonal	SMALL DECK, TRAILER
#016-0513-2533-037	Unit 37	3,800	1,400	2,400	-	seasonal	DECK, SHED, PARK MODEL
#016-0513-2533-049	Unit 49	2,800	1,400	1,400	-	overnight	SMALL CONCRETE TRAILER PAD
#016-0513-2533-063	Unit 63	3,600	1,400	2,200	-	seasonal	SMALL PATIO DECK, TRAILER
#016-0513-2533-074	Unit 74	1,400	1,400	-	-	seasonal	TRAILER
#016-0513-2533-075	Unit 75	4,200	1,400	2,800	-	seasonal	DECK, SHED, TRAILER
#016-0513-2533-080	Unit 80	1,400	1,400	-	-	overnight	NO IMPROVEMENTS
#016-0513-2533-083	Unit 83	1,400	1,400	-	-	overnight	NO IMPROVEMENTS
#016-0513-2533-084	Unit 84	1,400	1,400	-	-	overnight	NO IMPROVEMENTS
#016-0513-2533-093	Unit 93	1,400	1,400	-	-	overnight	NO IMPROVEMENTS
#016-0513-2533-100	Unit 100	2,100	1,400	700	-	seasonal	TRAILER, DECK, SHED
#016-0513-2533-104	Unit 104	1,400	1,400	-	-	seasonal	TRAILER
#016-0513-2533-121	Unit 121	2,800	1,400	1,400	-	vacant seasonal	DECK, TRAILER
#016-0513-2533-122	Unit 122	3,800	1,400	2,400	-	seasonal	DECK, SHED, TRAILER
#016-0513-2533-124	Unit 124	1,700	1,400	300	-	vacant seasonal	ASPHALT DRIVEWAY
#016-0513-2533-129	Unit 129	4,800	1,400	3,400	-	overnight	SHED
#016-0513-2533-134	Unit 134	1,400	1,400	-	-	overnight	NO IMPROVEMENTS
#016-0513-2533-147	Unit 226	5,700	1,400	4,400	100	deluxe cabin	DECK (HANDICAPPED), DELUXE CABIN
#016-0513-2533-155	Unit 234	1,700	1,400	300	-	overnight	NO IMPROVEMENTS
#016-0513-2533-161	Unit 240	1,400	1,400	-	-	overnight	NO IMPROVEMENTS
#016-0513-2533-162	Unit 241	2,700	1,400	1,300	-	overnight	NO IMPROVEMENTS
#016-0513-2533-163	Unit 242	3,500	1,400	2,100	-	vacant seasonal	DECK, SHED, TRAILER
#016-0513-2533-178	Unit 257	10,100	1,400	6,000	(2,700)	seasonal	DECK, SHED, TRAILER

bid 1400

bid 1400

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#016-0513-2533-228	Unit 307	3,700	1,400	2,300	-	seasonal	DECK, SHED, TRAILER
#016-0513-2533-236	Unit 315	4,200	1,400	2,800	-	seasonal	DECK, SHED, TRAILER
#016-0513-3621-014	Unit 332	2,600	1,400	1,200	-	seasonal	TRAILER
#016-0513-3621-023	Unit 341	3,100	1,400	1,700	-	seasonal	PATIO DECK, SHED, TRAILER
#016-0513-3621-025	Unit 343	4,600	1,400	3,200	-	seasonal	DECK, SHED, TRAILER
#016-0513-3621-029	Unit 347	4,000	1,400	2,600	-	seasonal	DECK, SHED, TRAILER
#016-0513-3621-031	Unit 349	4,300	1,400	2,900	-	seasonal	DECK, SHED, PARK MODEL
#016-0513-3621-033	Unit 351	3,600	1,400	2,200	-	seasonal	DECK, SHED, TRAILER
#016-0513-3621-049	Unit 367	1,900	1,400	-	(500)	seasonal	TRAILER
#016-0513-3621-050	Unit 368	4,200	1,400	2,300	(500)	seasonal	SHED, PARK MODEL
#016-0513-3621-053	Unit 371	2,500	1,400	600	(500)	vacant seasonal	SHED
#016-0513-3621-058	Unit 376	3,200	1,400	1,300	(500)	seasonal	DECK, SHED, TRAILER
#016-0513-3622-014	Unit 157	1,400	1,400	-	-	seasonal	DEC, TRAILER
#016-0513-3622-015	Unit 158	1,400	1,400	-	-	workamper	TRAILER
#016-0513-3622-031	Unit 174	4,700	1,400	3,300	-	seasonal	DECK, SHED, TRAILER
#016-0513-3622-038	Unit 181	5,000	1,400	3,700	100	seasonal	DECK, SHED, TRAILER
#016-0513-3622-040	Unit 183	4,600	1,400	3,200	-	seasonal	DECK, SHED, TRAILER
#016-0513-3622-043	Unit 186	3,400	1,400	2,000	-	vacant seasonal	NO IMPROVEMENTS
#016-0513-3622-053	Unit 196	4,000	1,400	2,600	-	seasonal	DECK, TRAILER, SHED
#016-0513-3622-056	Unit 199	1,800	1,400	400	-	seasonal	SMALL PATIO DECK, SHED, TRAILER
#016-0513-3622-060	Unit 203	3,500	1,400	2,100	-	seasonal	DECK, TRAILER
#016-0513-3622-061	Unit 204	3,200	1,400	1,800	-	vacant seasonal	NO IMPROVEMENTS
#016-0513-3622-072	Unit 215	2,200	1,400	800	-	seasonal	SHED, TRAILER
#016-0513-3622-077	Unit 220	3,600	1,400	2,200	-	workamper	SMALL DECK, SHED, TRAILER
#016-0513-3622-079	Unit 222	1,400	1,400	-	-	overnight	NO IMPROVEMENTS
#016-0513-3622-107	Unit 412	3,200	1,400	1,800	-	swap-owner	DECK, SHED, PARK MODEL
#016-0513-3622-108	Unit 413	6,000	1,400	4,700	100	seasonal	DECK, SHED, PARK MODEL
#016-0513-3622-178	Unit 483	3,700	1,400	2,300	-	seasonal	DECK, SHED, TRAILER
#016-0513-3622-179	Unit 484	4,900	1,400	3,600	100	seasonal	DECK, SHED, TRAILER
#016-0513-3622-180	Unit 485	1,400	1,400	-	-	seasonal	TRAILER
#016-0513-3622-209	Unit 514	5,400	1,400	4,100	100	seasonal	DECK, SHED, PARK MODEL
#016-0513-3622-260	Unit 565	1,400	1,400	-	-	overnight	NO IMPROVEMENTS
#016-0513-3622-262	Unit 567	4,000	1,400	2,600	-	swap-owner	DECK, SHED, TRAILER
#016-0513-3622-263	Unit 568	1,400	1,400	-	-	overnight	NO IMPROVEMENTS
		202,100	89,600	108,400			

10/2/13

1400

4

10/2/13

1400

(23900)
 178200
 (7000)
 92600
 (16,000)
 91800

**DRAFT Jefferson County, Wisconsin
Budget Carryover Policy**

Definition

Budget carryover refers to funds budgeted but unexpended during a budget year which are brought forward as additions to the subsequent year's budget. This policy excludes restricted funds or funds that statutorily are required to be carried over.

Policy

Carryover of funds can only be approved through County Board action. County Board action for carryover shall be requested after approval by the County Administrator.

To be eligible for carryover funding, the following conditions must be satisfied:

- 1) Funds must be available in the requesting department's previous year's unspent balance.
- 2) Carryover is needed for completion of projects or the purchase of specific items approved in the previous year's budget but not accomplished. (Typically for Capital Outlay)
- 3) Carryover is required to meet existing County Board policy or to comply with accounting requirements (Debt Service, Capital Projects, etc.)

Procedure

The departments shall request carryover of funds around mid February (date to be determined by the Finance Department and County Administrator). The request should include the account number, the amount and a specific reason for the carryover.

The Finance Department will compile the information to go to the County Administrator for approval. The request then will be sent on to the Finance Committee for approval and then to the County Board for approval.

If the County Board approves the carryover request, the Finance Department is responsible for getting the approvals published as a class 1 notice within 10 days after approval.

Administration

This policy is for use in guiding financing decisions of the County, and can be interpreted by the County Board as part of overall discussions related to budget carryover. It is administered in conjunction with the County's other fiscal policies. It may be amended or revised from time to time as determined by the County Board.

**DRAFT Jefferson County, Wisconsin
Budget Amendment and Adjustment Policy**

Policy

The County adopts an annual budget. The detailed budget document is adopted at the department level but monitored at the cost center level. A cost center can be a department or an activity within a department. Management can make transfers within a department or an activity within a department without approval of the Finance Committee or County Board.

To supplement the appropriation for a department, the Finance Committee can approve transfers from contingency. Transfers may not exceed in aggregate the amount set up in the contingency fund and may not for any one department exceed 10% of the funds originally appropriated for that department. Transfers in excess of 10% must follow the budget amendment process and be approved by the County Board.

The County is required to publish budget amendments as a class 1 notice within 10 days after a change is made.

Proposed amendments to the budget are prepared by the requesting department, reviewed by the County Administrator to approve or disapprove and forwarded to the County Board based on the level of adjustment (see below).

County Board approval requires a two-thirds vote of the entire membership (20 votes of the 30 member County Board).

It shall be policy that budget adjustments/amendments shall require approval at the following levels:

- a) Level 1 adjustments may be made at the discretion of the Department Head.
- b) Level 2 (a) and (b) adjustments shall require approval of the County Administrator.
- c) Level 3 amendments shall require approval of the Finance Committee subsequent to review and approval of the County Administrator.
- d) Level 4 (a), (b), (c) and (d) amendments shall require approval of the County Administrator, respective standing committee if required and a two-thirds vote of the County Board.

Procedure

- a) Level 1 adjustments shall be made at the discretion of the Department Head to assist with budget monitoring. At this level it is also at the discretion of the department head to forward a copy of a Budget Amendment Request form to the Finance Department for monitoring of budgets and assist in the development of future budgets.

- b) Level 2 adjustment requests shall be requested by the Department Head to the County Administrator for approval or denial. The County Administrator will notify the department of the decision and forward the Budget Amendment Request form to the Finance Department.
- c) Level 3 amendment requests shall be requested by the Department Head to the County Administrator for approval or denial. The County Administrator will notify the department of the decision and forward the Budget Amendment Request form to the Finance Department. If the request is approved by the County Administrator the Finance Department will add it to an agenda item for review by the Finance Committee. The department requesting the amendment shall have a representative there that can answer questions at the Finance Committee meeting.
- d) Level 4 amendment requests shall be requested by the Department Head to the County Administrator for approval or denial. The County Administrator will notify the department of the decision and forward the Budget Amendment Request to the Finance Department and will add it to an agenda item for review by the County Board. The department requesting the amendment shall have a representative there that can answer questions at the County Board meeting.

Administration

This policy is for use in guiding financing decisions of the County, and can be interpreted by the County Board as part of overall discussions related to budget amendments. It is administered in conjunction with the County's other fiscal policies. It may be amended or revised from time to time as determined by the County Board.

Note: All purchases are still subject to Ordinance No. 2005-01 "Jefferson County Purchasing Ordinance".

**JEFFERSON COUNTY
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

<u>Adjustment</u>	<u>Description</u>	<u>Approval Level</u>
<input type="checkbox"/> Level 1	Adjustments of operating appropriations up to \$4,999 from one account to another <u>within</u> the department's budget	Department Head
<input type="checkbox"/> Level 2	<input type="checkbox"/> a. Adjustments of operating appropriations over \$5,000 and up from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> b. Substitution of capital items or adjustment of operating to capital appropriations up to \$24,999 from one account to another <u>within</u> the department's budget.	Administrator
<input type="checkbox"/> Level 3	Amendments of operating or capital appropriations needing additional funding from contingency funds from that are under 10% of the funds originally appropriated for an individual department.	Finance Committee
<input type="checkbox"/> Level 4	<input type="checkbox"/> a. Amendments of operating or capital appropriations needing additional funding from contingency funds from that are over 10% of the funds originally appropriated for an individual department.	County Board
	<input type="checkbox"/> b. New programs in a department that were not originally budgeted through increase in expenses with offsetting increase in revenue for that program. (i.e. grant funding or donations)	County Board
	<input type="checkbox"/> c. Substitution of capital items or adjustment of operating to capital appropriations over \$25,000 from one account to another <u>within</u> the department's budget.	County Board
	<input type="checkbox"/> d. Amendments of operating or capital appropriations needing funding from general fund balance.	County Board

Increase	Decrease	Account #	Account Title	Amount
<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____
<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____
<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____
<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____

Description of Adjustment:

Department Head Signature _____ Date _____

County Administrator Signature _____ Date _____

- 1) Salaries and Fringes are not included as operating above, any changes to salaries and fringes must be discussed with the County Administrator.
- 2) The County Administrator shall make the determination if the budget adjustment needs to go to the County Board.
- 3) Any items \$5,000 and above must be capitalized.

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**DRAFT Jefferson County, Wisconsin
Capital Projects Policy**

Policy

A capital project is defined as an active or proposed non-recurrent expenditure in one or more specified plan years for permanent fixed assets (building, land, improvement, equipment or technology installation) which has a significant useful life or extends the useful life of an existing fixed asset.

Highway infrastructure projects are included within the Highway fund, which is an Enterprise Fund.

Capital projects are usually proposed and adopted as part of the annual County budget process.

Purpose

The County prepares a five-year capital improvement plan, which provides comprehensive planning, budget stability, and analysis of the long-range capital needs of the County

This policy is to plan for infrastructure and other capital improvements as they are needed rather than reacting to emergencies. Project requests need to provide sound justification based on established need. Justification should also include alternatives considered and the future projected impact on operating budgets.

Operational impacts of capital projects indicate the annual on-going and one-time costs or savings associated with implementing the capital improvement program. The additional on-going impacts are included in the departments' operating budget requests. This includes providing for additional personnel, operating cost, needed fixed assets or and new/additional revenues to be achieved. Cost savings are also identified in the department's budget if base budget costs can be reduced or cost increases are offset or avoided.

Administration

This policy is for use in guiding financing decisions of the County, and can be interpreted by the County Board as part of overall discussions related to capital projects. It is administered in conjunction with the County's other fiscal policies. It may be amended or revised from time to time as determined by the County Board.

**DRAFT Jefferson County, Wisconsin
Revenue Policy**

Policy

The County must be sensitive to the balance between the need for services and the County's ability to raise taxes, charges and fees to support those services.

The County relies on property tax as one of the main sources of revenues to fund state and local programs and services.

The County, as authorized by state statute, enacted a 0.5% County sales tax to help reduce the property tax.

The County attempts to maintain a diversified and stable revenue stream. The County continues its efforts for greater reliance on true user fee service charges to help offset reductions of federal/state funding and to reduce reliance on property tax revenues. Service and user fee charges are implemented for those that can be individually identified and where costs can be directly related to the level of service provided.

The County Board will set all fees, rates and charges for services which are County controlled and independent of any statutory controls.

The County will establish all user charges and fees at a level related to the full cost (operating, indirect and capital, etc.) of providing the services.

The County will regularly review fees and user charges to allow the rates to keep pace with the cost of providing services.

The County will follow an aggressive policy of collecting revenues.

The County maximizes its return on investment consistent with its investment policy. Investment income is used to reduce reliance on the property tax levy.

One-time revenues shall not be used to fund continuing operating costs, except to manage a short-term spike in program costs, the phasing of a new or expanded program, making investments that have future payoffs and to smooth out the impacts of significant state and/or federal funding reductions.

During the budget process the County will estimate its annual revenues by an objective analytical process.

Administration

This policy is for use in guiding financing decisions of the County, and can be interpreted by the County Board as part of overall discussions related to revenue. It is administered in conjunction with the County's other fiscal policies. It may be amended or revised from time to time as determined by the County Board.

Jefferson County
Contingency Fund
For the Year Ended December 31, 2014

Ledger Date	Description	General (599900)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-14	Tax Levy	543,473.00	275,000.00		
Total amount available		543,473.00	275,000.00		
Net		543,473.00	275,000.00		

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