

Finance Committee meeting
Committee packet
November 1, 2011

The last two pages were handouts received directly from the Highway Department at the meeting.

Agenda

Jefferson County Finance Committee

Jefferson County Courthouse
320 S. Main Street
Room 112
Jefferson, WI 53549

Date: Tuesday, November 1, 2011

Time: 8:30 a.m.

Committee members: Jim Braughler, Secretary Dick Jones, Vice Chair
Jim Mode John Molinaro
Pam Rogers, Chair

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Review of the agenda
5. Citizen comments
6. Approval of Finance Committee minutes for October 13, 2011
7. Discussion and possible action regarding policy development for unclaimed funds under Wisconsin Statute §59.66
8. Discussion and possible action regarding Human Resources' request for up to \$25,000 from the contingency fund for labor negotiations by the law firm of Davis & Kuelthau, SC
9. Discussion and recommendations on supervisor budget amendments for 2012
10. Update on contingency fund balance
11. Payment of invoices
12. Set future meeting schedule, next meeting date, and possible agenda items
13. Adjourn

Next scheduled meetings:	Thursday, November 10	Regular meeting
	Thursday, December 8	Regular meeting
	Thursday, January 12	Regular meeting
	Thursday, February 9	Regular meeting
	To be determined	Close 2011 accounting

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
October 13, 2011

Committee members: Braughler, James B.
Jones, Richard C.
Mode, Jim
Molinaro, John
Rogers, Pamela (Chair)

1. **Call to order** – Pam Rogers 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 Dave Ehlinger, Paul Novitzke, Gary Petre, Phil Ristow, and Tammy Worzalla.
3. **Certification of compliance with the Open Meetings Law** – Gary Petre certified that the meeting complied with the Open Meeting Law.
4. **Review of the agenda** – A request was made by Joe Nehmer to remove #8 of the agenda because the Parks Department is no longer pursuing the TIGER grant.
5. **Citizen Comment** – None
6. **Approval of Finance Committee minutes for 9/19/11 and 9/21/11** – A motion was made by Mode/Molinaro to approve the minutes for September 19, 2011 and September 21, 2011. The motion passed 5-0.
7. **Discussion and possible action regarding County usage of Wiscnet system for internet connectivity** – Roland Welsch explained to the Finance Committee the projected costs for the completion of connecting to the Wiscnet system exceeds the originally budgeted amount by approximately \$11,005.38. Roland suggested that available funds within the MIS equipment reserve be used. A motion was made by Molinaro/Jones to use the reserve funds within the MIS department for the remaining portion of the Wiscnet connectivity project. The motion passed 5-0.
8. **Discussion and possible action regarding Parks Department request to use excess retirement funds for professional assistance for TIGER grant application** – Dave Ehlinger reminded the committee that a number of departments are now planning on using a portion of the excess retirement funds during the 2011 calendar year.
9. **Discussion and possible recommendation regarding wireless connections and laptops at Human Services** – The Human Services Board is reconsidering this purchase. This agenda item may be placed on a future Finance Committee agenda.
10. **Set retiree dental insurance rates for calendar year 2012** – Dave Ehlinger explained that based upon the fact that (a) the retiree group is projected to have a small surplus for 2011, (b) the retiree group is small so a few large claims can skew the numbers, and (c) the employee / COBRA rate has been approved to remain the same for 2012 as 2011. A motion was made by Molinaro/Mode to set the 2012 dental insurance rates for retirees at the same rate as 2011. The motion passed 5-0.

11. **Discussion and possible action regarding contingency fund request by Debt Service Fund** – Dave Ehlinger explained the need for a portion of the final 2011 Korth promissory note accelerated payment to be transferred from the contingency fund. A motion made by Molinaro/Jones to transfer \$571.55 from the contingency fund to cover the portion of the final 2011 Korth promissory note accelerated payment. Motion passed 5-0.
12. **Update on contingency fund balance** – Dave Ehlinger indicated the current balance including the Korth promissory note payment is at \$293,893.59.
13. **Discussion and possible recommendation regarding amendment to County's Fund Balance policy** – After discussion, a motion was made by Mode/Jones to forward the amended County's Fund Balance policy to the County Board. The motion passed 5-0. John Molinaro requested that a brief summary report be provided to the County Board along with the resolution.
14. **Discussion and possible action regarding policy development for unclaimed funds under Wisconsin Statute §59.66** – Dave Ehlinger explained the process of unclaimed funds and that the draft policy was written based upon Wisconsin Statutes §59.66. John Molinaro requested that John Jensen be informed about the draft policy and requested that this item be placed on the November 1st agenda..
15. **Discussion of fiscal projections for 2011** – Dave Ehlinger explained his methodology of using the August 31, 2011 revenue and expenditures and annualizing those amounts to project the end of year for all departments unless material amounts were known. Based on these assumptions, most departments calculated a projected surplus over the budgeted 2011 tax levy. Based upon August data, the Fair Park was projected to have a deficit of (\$166,223). Because the Fair Park received a large amount of revenue during September, Dave did recalculate the projections for Fair Park using September revenues and August expenditures to date, resulting in a revised deficit projection of (\$61,536). Paul Novitzke handed out a recap using (a) anticipated revenues coming in and (b) estimated expenses in line with budget plus \$30,000, resulting in his projection for a surplus of \$12,256 for 2011 activity.
16. **Discussion regarding supervisory budget amendments for 2012 submitted to date** – Dave Ehlinger reviewed with the Finance Committee the 2012 budget amendments that have been submitted to date.
17. **Payment of invoices** – After reviewing the invoices, a motion was made by Mode/Rogers to approve payment of invoices totaling \$764,245.26. The motion passed 5-0. By consensus, the reimbursement to Rhonda Rohloff for meal reimbursement without receipts was approved and the Finance Department was directed to inform Rhonda of this decision.
18. **Set future meeting schedule, next meeting date, and possible agenda items** – The unclaimed funds policy will be placed on the November 1st agenda.
19. **Adjourn** – A motion was made at 9:38 a.m. to adjourn by Jones/Mode. The motion passed 5-0.

Respectfully submitted,

Jim Braugher
Finance Committee Secretary
Jefferson County
/tlw-dpe

**Jefferson County
Unclaimed Funds Policy
As per Wisconsin Statute §59.66**

Created October 2011

1. In October of even calendar years, a memo will be sent to all municipal clerks and/or treasurers requesting a report of all un-cashed checks and the related monies as per Wisconsin Statute §59.66(2)(a)(1). This report is required by statute to be received by January 10th of odd numbered years.
2. By January 10th of odd numbered years, any Jefferson County department with a checking account shall supply a listing of all un-cashed checks to the County Treasurer's office. These departments shall include, but not be limited to:
 - a. Clerk of Courts
 - b. Sheriff Department
 - c. Human Services (protective payee)
3. To be completed by March 1st of odd numbered years, the County Treasurer shall publish a listing of all un-cashed checks from all departments (including the main County Treasurer) checking accounts as a class 3 notice. (A class three notice is required to be published three times over three consecutive weeks, and thus requires that all three publications have to occur BY March 1st.)
4. By September 30th of odd numbered years, all Jefferson County departments shall turn over any unclaimed funds (i.e. un-cashed checks to be refunded due to publication) to the County Treasurer's office. Departments are encouraged to turn over funds earlier.
5. Specific process for all unclaimed funds from the Jefferson County Clerk of Courts under Wisconsin Statute §59.66(1)
 - a. All names need to be published, no matter the dollar amount involved.
 - b. Any remaining funds that have been published and not claimed by September 30th of odd numbered years shall be considered as income for the County Treasurer's office.
6. Specific process of all unclaimed funds from all other sources under Wisconsin Statute §59.66(2)
 - a. The class three notice publication shall include a phrase similar to "____ names totaling \$_____ that are less than the publication requirement amount of \$10."
 - b. Any remaining funds that have been published and not claimed by September 30th of odd numbered years, whether above or below the publication threshold of \$10, shall be kept in a segregated general ledger account for ten (10) calendar years, at which time the funds shall be considered as income for the County Treasurer's office.

Jefferson County
Unclaimed Funds
For the Year Ended December 31, 2011

Updated	13-Oct-11	Description	Count	Beginning Balance	Clerk of Courts	Sheriff	City of Waterloo	Civil Process	Evidence Funds	Courts Accrual	Refunds	Journal Entries	Ending Balance	Recommendation
		Clerk of Courts, Wis Stat 59.66(1)	3	-	-	-	-	-	-	16.14	-	-	16.14	A/C 100.231002 -- Publish in 2013
		Need to publish yet	10	164,348.68	-	-	-	-	-	770.00	(165,118.68)	-	-	
		Published and refunded	59	19,433.43	338.75	-	-	-	-	534.55	-	-	20,306.73	Current year income for Treasurer
		Total	72	183,782.11	338.75	-	-	-	-	1,320.69	(165,118.68)	-	20,322.87	
		Other funds, Wis Stat 59.66(2)	71	-	-	257.18	-	-	12.35	-	-	-	269.53	A/C 100.231002.2021 -- Income for 2021
		No publishing requirements	92	7,398.96	-	-	17.46	-	59.00	-	(7,475.42)	-	-	
		Published and refunded	308	27,523.79	26.00	605.07	88.60	1,028.04	4,193.89	-	-	-	33,465.39	A/C 100.231002.2021 -- Income for 2021
		Published, may retain in 10 years	471	34,922.75	26.00	862.25	106.06	1,028.04	4,265.24	-	(7,475.42)	-	33,734.92	
		Grand Total		218,704.86	364.75	862.25	106.06	1,028.04	4,265.24	1,320.69	(172,594.10)	-	54,057.79	

Memo: Publication costs during 2011 \$1,479.22

**2012 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) Finance Committee

Amendment # 1

To amend the 2012 Recommended Budget, as amended by the Finance Committee,
we hereby propose:

Decrease general transportation aids from \$1,563,914 to \$1,552,336 (a net of \$11,578) as per the most recent estimates provided by the Wisconsin Department of Transportation.

Decrease highway materials within CTHS (County Trunk Highway System) Maintenance from \$265,000 to \$253,422 (a net of \$11,578) to offset the decrease in state aid.

We estimate that this proposed amendment would not affect the tax levy.

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
CTHS Maintenance	53311	421001		\$ (11,578)		\$ 11,578
CTHS Maintenance	53311	531561	\$ (11,578)			\$ (11,578)
						\$ -
						\$ -
Totals			\$ (11,578)	\$ (11,578)	\$ -	\$ -

Finance Member	Aye	Nay
Braugler, Jim		
Jones, Dick		
Mode, Jim		
Molinaro, John		
Rogers, Pam		
Result	0	0

Fiscal note:

The State decreased the Share of Cost percentage from 22.2433% for 2011 to \$18.7758% for 2012.

The State decreased the minimum transportation aids amount from 98% of the prior year (for 2011) to 90% of the prior year (for 2011).

County Board voting record

- Ayes
- Nays
- Absent
- Abstain
- Vacant

**2012 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) Craig Peterson, Gregory Torres

Amendment # 2

To amend the 2012 Recommended Budget, as amended by the Finance Committee,
we hereby propose:

That we remove from the County Board budget the \$300,539 (the anticipated amount of unspent funds for this item from the 2011 budget) for the purchase of various conservation easements.

We estimate that this proposed amendment would decrease the tax levy by \$300,539.

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
General Revenues	9801	699900			\$ 300,539	\$ (300,539)
Farmland Preservation	13	421099		\$ (500,000)		\$ 500,000
Farmland Preservation	13	458001		\$ (3,000)		\$ 3,000
Farmland Preservation	13	481001		\$ (100)		\$ 100
Farmland Preservation	13	485999		\$ (250,000)		\$ 250,000
Farmland Preservation	13	699700			\$ (6,930)	\$ 6,930
Farmland Preservation	13	699800			\$ (293,609)	\$ 293,609
Farmland Preservation	13	521219	\$ (10,000)			\$ (10,000)
Farmland Preservation	13	531313	\$ (25)			\$ (25)
Farmland Preservation	13	571005	\$ (5)			\$ (5)
Farmland Preservation	13	594816	\$ (1,000,000)			\$ (1,000,000)
Farmland Preservation	13	594960	\$ (43,609)			\$ (43,609)

Totals	\$ (1,053,639)	\$ (753,100)	\$ -	\$ (300,539)
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Finance Member	Aye	Nay
Braughler, Jim		
Jones, Dick		
Mode, Jim		
Molinaro, John		
Rogers, Pam		
Result	0	0

Fiscal note: A. This budget amendment will allow the remaining budget for the Farmland Preservation Program to lapse to the General Fund at year end 2011.
 B. The application of the \$300,539 against the 2012 tax levy will bring County below the goal of three months of budgeted expenditures. This is allowed as long as the budget document reflects the fact that the lapsing of funds at year end will replace the amount below the goal.
 C. Because the revenue related to the purchase of conservation easements is 75% of the cost, there is no way to keep any expenditures without requiring a tax levy.

County Board voting record

Ayes
 Nays
 Absent
 Abstain
 Vacant

**2012 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) Zentner, Carlton Amendment # 3

To amend the 2012 Recommended Budget, as amended by the Finance Committee,
I hereby propose:

Remove the following 2012 construction / paving projects as per the budget narrative:

Project #2, County Trunk Highway C (S Cedar Road -- County Trunk A) Phase 1 Length = 1.0 miles Description = Design, Construction	\$325,000
Project #5: County Trunk Highway J (County Trunk Highway G -- Jefferson) Length = xxx miles Description = Design	\$75,000
Project #6: County Trunk Highway J (State Trunk Highway 106 -- US Highway 12) Length = xxx miles Description = Design	\$45,000

I estimate that this proposed amendment would decrease the tax levy by \$445,000.

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
CTHS Construction	53312	531215	\$ (26,667)			\$ (26,667)
CTHS Construction	53312	543952	\$ (298,333)			\$ (298,333)
CTHS Construction	53312	531215	\$ (26,667)			\$ (26,667)
CTHS Construction	53312	543952	\$ (48,333)			\$ (48,333)
						\$ -
CTHS Construction	53312	531215	\$ (26,666)			\$ (26,666)
CTHS Construction	53312	543952	\$ (18,334)			\$ (18,334)
Totals			\$ (445,000)	\$ -	\$ -	\$ (445,000)

Finance Member	Aye	Nay
Braughler, Jim		
Jones, Dick		
Mode, Jim		
Molinaro, John		
Rogers, Pam		
Result	0	0

Fiscal note:
A. As no other projects listed in the narrative indicate design, the above adjustments remove the entire balance for Architecture and Engineering (A/C 53312.531215) for \$80,000.
B. An assumption is made that no reduction in wages/benefits would occur.
C. The remaining adjustment for each project reduced the line for Budget Adjustment (A/C 53312.543952). This account was originally increased by \$600,000 to approach the average number of lane miles required to be constructed over a 20 year cycle.

County Board voting record

Ayes
Nays
Absent
Abstain
Vacant

**2012 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) Craig Peterson, Gregory Torres

Amendment # 4

To amend the 2012 Recommended Budget, as amended by the Finance Committee,
we hereby propose:

Eliminate the entire increase of \$821,782 for the Highway Department and apply towards the tax levy.

[Comment: The tax levy for the Highway Department for 2011 was \$5,530,198. The recommended tax levy for 2012 is \$6,171,980. The difference between the two amounts is \$821,782.]

We estimate that this proposed amendment would decrease the tax levy by \$821,782.

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
CTHS Construction	53312	543952	\$ (600,000)			\$ (600,000)
						\$ -
CTHS Maintenance	53311	531561	\$ (221,782)			\$ (221,782)
						\$ -
Totals			\$ (821,782)	\$ -	\$ -	\$ (821,782)

Finance Member	Aye	Nay
Braugher, Jim		
Jones, Dick		
Mode, Jim		
Molinaro, John		
Rogers, Pam		
Result	0	0

Fiscal note: Several assumptions were made:

A. Current staffing levels remain the same, so wages and benefits were not affected.

B. The recommended budget included \$600,000 in A/C 53312.594952 to bring the road construction budget up to the level required to maintain roads at the 20 year average lane mile figure. This amount was completely removed.

C. The remaining balance was removed from materials for road maintenance as opposed to road construction.

County Board voting record

- Ayes
- Nays
- Absent
- Abstain
- Vacant

**2012 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) Craig Peterson, Gregory Torres

Amendment # 5

To amend the 2012 Recommended Budget, as amended by the Finance Committee,
we hereby propose:

Eliminate the proposed mower purchase at the new shooting range within the Sheriff Department budget.

We estimate that this proposed amendment would decrease the tax levy by \$6,500.



Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
Sheriff	2001	594810	\$ (6,500)			\$ (6,500)
						\$ -
						\$ -
						\$ -

Totals			\$ (6,500)	\$ -	\$ -	\$ (6,500)
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Finance Member	Aye	Nay
Braugher, Jim		
Jones, Dick		
Mode, Jim		
Molinaro, John		
Rogers, Pam		
Result	0	0

Fiscal note:
None

County Board voting record

- Ayes
- Nays
- Absent
- Abstain
- Vacant

**2012 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) Craig Peterson, Gregory Torres

Amendment # 6

To amend the 2012 Recommended Budget, as amended by the Finance Committee,
we hereby propose:

Eliminate the replacement of the concrete surface parking lot / underground garage from both the Central Services and Sheriff Department budgets.

We estimate that this proposed amendment would decrease the tax levy by \$452,712.

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
Central Services	1901	594821	\$ (226,356)			\$ (226,356)
						\$ -
Sheriff	2001	594822	\$ (226,356)			\$ (226,356)
						\$ -
Totals			\$ (452,712)	\$ -	\$ -	\$ (452,712)

Finance Member	Aye	Nay
Braugher, Jim		
Jones, Dick		
Mode, Jim		
Molinaro, John		
Rogers, Pam		
Result	0	0

Fiscal note:

Because the roof of the Sheriff parking structure also serves as part of the Courthouse parking lot, the recommended budget split the costs equally between the two departments.

County Board voting record

Ayes
Nays
Absent
Abstain
Vacant

**2012 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) Craig Peterson, Gregory Torres

Amendment # 7

To amend the 2012 Recommended Budget, as amended by the Finance Committee,
we hereby propose:

Change sworn deputies in the jail into correctional officers who pay the retirement and health care contributions and apply that amount towards the tax levy.

We estimate that this proposed amendment would decrease the tax levy by an unknown amount.



Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
Jail -- Social Security	2201	512141	\$ 85			\$ 85
Jail -- Retire employer	2201	512142	\$ (106,088)			\$ (106,088)
Jail -- Retire employee	2201	512143	\$ (93,421)			\$ (93,421)
Jail -- Health insurance	2201	512144	\$ 1,108			\$ 1,108
Totals			\$ (198,316)	\$ -	\$ -	\$ (198,316)

Finance Member	Aye	Nay
Braugher, Jim		
Jones, Dick		
Mode, Jim		
Molinaro, John		
Rogers, Pam		
Result	0	0

Fiscal note:
A. There was a verbal indication that wage rates should remain the same.
B. This budget amendment will also require changing the personnel counts within the Jail Division. Current sworn staff include 1 captain, 6 sergeants, and 29 deputies.
C. The above calculations assume January 1, 2012 implementation date
D. Calculations are as per Terri Pallm's e-mail of 10/26/11, 10:18 a.m.

County Board voting record

Ayes
Nays
Absent
Abstain
Vacant

**2012 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) Craig Peterson, Gregory Torres

Amendment # 8

To amend the 2012 Recommended Budget, as amended by the Finance Committee,
we hereby propose:

To NOT eliminate the one half-time Administrative Clerk from the Land & Water Conservation budget and to NOT create the one full-time Administrative Clerk position in the same department.

We estimate that this proposed amendment would decrease the tax levy by \$22,997

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
Wages regular	7001	511210	\$ (19,679)			\$ (19,679)
Wages longevity	7001	511330	\$ (99)			\$ (99)
Social Security	7001	512141	\$ (1,678)			\$ (1,678)
Retirement employer	7001	512142	\$ (1,167)			\$ (1,167)
Health insurance	7001	512144	\$ -			\$ -
Life insurance	7001	512145	\$ -			\$ -
Dental insurance	7001	512173	\$ (540)			\$ (540)
						\$ -
						\$ -
Totals			\$ (23,163)	\$ -	\$ -	\$ (23,163)

Finance Member	Aye	Nay
Braugher, Jim		
Jones, Dick		
Mode, Jim		
Molinaro, John		
Rogers, Pam		
Result	0	0

Fiscal note:

Actual reduction to the tax levy would be \$23,163. The current employee does not take health insurance so there is no change.

County Board voting record

- Ayes
- Nays
- Absent
- Abstain
- Vacant

**2012 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) Gregory Torres

Amendment # 9

To amend the 2012 Recommended Budget, as amended by the Finance Committee,
I hereby propose:

Remove the \$324,701 appropriation for Other Contingency.

I estimate that this proposed amendment would decrease the tax levy by \$324,701.



Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
General Revenues	9802	599908	\$ (324,701)			\$ (324,701)
						\$ -
						\$ -
						\$ -
Totals			\$ (324,701)	\$ -	\$ -	\$ (324,701)

Finance Member	Aye	Nay
Braugher, Jim		
Jones, Dick		
Mode, Jim		
Molinaro, John		
Rogers, Pam		
Result	0	0

Fiscal note:

None

County Board voting record

- Ayes
- Nays
- Absent
- Abstain
- Vacant

**2012 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) Blane Poulson, Amy Rinard

Amendment # 10

To amend the 2012 Recommended Budget, as amended by the Finance Committee,
we hereby propose:

Delete from the Health Department budget \$55,809 to create the position of LPN to provide support for the Rock River Free Clinic.

We estimate that this proposed amendment would not change the tax levy amount.

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
Free Clinic Services	4528	456015		\$ (55,809)		\$ 55,809
Wages regular	4528	511210	\$ (37,315)			\$ (37,315)
Social security	4528	512141	\$ (2,300)			\$ (2,300)
Retirement employer	4528	512142	\$ (2,202)			\$ (2,202)
Health insurance	4528	512144	\$ (12,990)			\$ (12,990)
Life insurance	4528	512145	\$ (12)			\$ (12)
Dental insurance	4528	512173	\$ (990)			\$ (990)
						\$ -
Totals			\$ (55,809)	\$ (55,809)	\$ -	\$ -

Finance Member	Aye	Nay
Braugher, Jim		
Jones, Dick		
Mode, Jim		
Molinaro, John		
Rogers, Pam		
Result	0	0

Fiscal note:

None

County Board voting record

Ayes
Nays
Absent
Abstain
Vacant

**2012 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) Amy Rinard, Jan Roo, Jim Schroeder

Amendment # 11

To amend the 2012 Recommended Budget, as amended by the Finance Committee,
we hereby propose:

Delete from the Highway Department budget \$416,646 for planning / design/ bidding work for new Highway Department facilities

We estimate that this proposed amendment would decrease the tax levy by \$416,646.

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
Land / improvements	53284	521220	\$ (416,646)			\$ (416,646)
acquisitions						\$ -
						\$ -
Totals			\$ (416,646)	\$ -	\$ -	\$ (416,646)

Finance Member	Aye	Nay
Braugher, Jim		
Jones, Dick		
Mode, Jim		
Molinaro, John		
Rogers, Pam		
Result	0	0

Fiscal note:
None

County Board voting record

- Ayes
- Nays
- Absent
- Abstain
- Vacant

To the finance Committee, and any other interested parties,

10-26-11

I am proposing to change the 2012 budget as follows:

Reduce the Highway Department Consulting fee from \$416,646 to \$393,146, or a reduction of 5.64% of this money. (-\$23,500.)

Increase the Sheriff's Office budget by \$23,500 that would be reduced out of the highway consulting fee account. (To be used to attain 100% security at the Court House.)

If approved, the additional \$23,500 to the Sheriff's Office would allow the department to have security at the Court House full time. (Per a discussion with Sheriff Milbrath) The Sheriff's Office has not been able to fully fund the security operation at the court house for the past two years. I feel that with the passing of Resolution 2011-58 and the new state concealed carry law, we should have security at the court house full time to protect anyone who comes there either to work, or for business. In addition, we have spent the money for security equipment, and it seems to make sense to use it 100% of the time. \$23,500 doesn't seem like very much money for what we can expect in return.

My proposed reduction of the consulting fee in the Highway Department budget still leaves 94.36% of the money budgeted in that account. The Highway Department received \$250,000 last year for consulting fees, and we still haven't spent all of that. With the proposed amount this year, the total for two years would be \$666,646.

At this point, we do not know what direction the highway department building will go. In the event that we choose to remodel / rebuild at the current site, the cost of construction will be reduced, along with any consulting fee. In the event that we decide to build new at another location, I feel that construction costs, and consulting fee, will still be reduced as there are areas of the building proposal that are oversized.

In the event that I am wrong about my consulting fee cost predictions, it is likely that we will be close to the 2013 budget before we will need all of the consulting money, and any money needed could be either budgeted then, or added to any bonding for the construction.

Whatever the end result is, I feel that we can safely reduce the consulting fee by the small amount of \$23,500 and in return we will gain 100% court house security for our employees and visitors, without a tax levy increase.

Please consider this change to the proposed 2012 budget.

Thank you.

Sincerely,



Mike Burow
District 12, Supervisor

**2012 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) Mike Burow

Amendment # 12

To amend the 2012 Recommended Budget, as amended by the Finance Committee,
I hereby propose:

- A. Reduce the Highway Department consulting fee from \$416,646 to \$393,146 for a reduction of \$23,500.
- B. Increase the Sheriff Department budget by \$23,500 to be used to attain 100% security at the Courthouse.

Please see separate document for a detailed commentary by Mike Burow.

I estimate that this proposed amendment would have no effect on the tax levy.

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
Land/improve acquisition	53284	521220	\$ (23,500)			\$ (23,500)
						\$ -
Support Services	2004	511240	\$ 21,830			\$ 21,830
Support Services	2004	512141	\$ 1,670			\$ 1,670
Totals			\$ (0)	\$ -	\$ -	\$ (0)

Finance Member	Aye	Nay
Braugher, Jim		
Jones, Dick		
Mode, Jim		
Molinaro, John		
Rogers, Pam		
Result	0	0

Fiscal note:

Per Chief Deputy Parker, the additional coverage will be provided by part-time deputies. The breakdown would be \$21,830 in wages and \$1,670 in Social Security taxes. There would be no additional benefits.

County Board voting record

- Ayes
- Nays
- Absent
- Abstain
- Vacant

**2012 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) Jim Mode

Amendment # 13

To amend the 2012 Recommended Budget, as amended by the Finance Committee,
I hereby propose:

- A. Remove construction/paving project #6 (County J between State Highway 106 and US Highway 12) at \$45,000.
- B. Reduce the amount of General Fund balance applied against the tax levy by \$45,000.

I estimate that this proposed amendment would have no effect on the tax levy.



Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
CTHS Construction	53312	531215	\$ (45,000)			\$ (45,000)
						\$ -
General Revenues	9801	699990			\$ (45,000)	\$ 45,000

Totals			\$ (45,000)	\$ -	\$ (45,000)	\$ -
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Finance Member	Aye	Nay
Braughler, Jim		
Jones, Dick		
Mode, Jim		
Molinaro, John		
Rogers, Pam		
Result	0	0

Fiscal note:

An assumption was made that all design costs were being done by outside architectural / engineering firm(s).

Based upon the County's Fund Balance Policy, the \$45,000 amount will be above the County's three month's budgeted expenditures. As such, a decision will have to be made as to the usage of these funds.

County Board voting record

- Ayes
- Nays
- Absent
- Abstain
- Vacant

**2012 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) Finance Committee Amendment # Last

The annual budget includes state aid for exempt computers. The calculation for this state aid amount is based upon the budget once all other values are finalized. Because of the budget amendments approved tonight with the adoption of the budget for 2012 changed the tax levy amount, the state aid figures have to be recalculated.

Original budget as recommended by the County Administrator	\$ 26,707,843
Original exempt computer state aid amount as recommended by the County Administrator	\$ 50,900
Subtotal	\$ 26,758,743

Increase (decrease) in levy as a result of amendments:

	\$ -
Total	\$ -

Proposed levy without exempt computer state aid \$ 26,758,743

Re-calculated exempt computer state aid	\$ 51,429
Prior exempt computer state aid included in recommended budget	\$ 50,900

Increase (decrease) in exempt computer state aid \$ 529

Detailed description of the proposed amendments and their impact on the budget.

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
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General Revenues	9801	421057		\$ 529		\$ (529)
General Revenues	9801	699900		\$ -	\$ (529)	\$ 529

Totals \$ - \$ 529 \$ (529) \$ -

Finance Member	Aye	Nay		
			<i>Proposed tax levy without exempt computers</i>	26,758,743
			<i>Plus reduced fund balance applied</i>	\$ 529
			<i>Less exempt computer state aid</i>	(51,429)
Braughler, Jim			<i>Final proposed adopted tax levy for 2012</i>	26,707,843
Jones, Dick			<i>Adopted tax levy for 2011</i>	26,707,843
Mode, Jim			Tax levy increase in total dollars	0
Molinaro, John			Tax levy increase	0.00%
Rogers, Pam				
			<i>Proposed total tax levy for 2012</i>	26,707,843
			<i>Amended Health Dept tax levy for 2012</i>	(970,621)
			<i>Amended Library System tax levy for 2012</i>	(997,622)
			<i>Proposed countywide tax levy for 2012</i>	24,739,600

<i>Admin proposed Health Levy</i>	\$ 970,621	<i>Proposed mill rate for 2012</i>	\$ 3.9401
<i>Proposed Health Dept changes</i>		<i>Adopted mill rate for 2011</i>	\$ 3.8913
<i>Amended Health Dept levy</i>	\$ 970,621	<i>Mill rate increase</i>	\$ 0.0488
		<i>Mill rate increase</i>	1.25%
<i>Admin proposed Library Levy</i>	\$ 997,622	<i>Mill rate increase due to change in equalized value</i>	\$ 0.1983
<i>Proposed Library changes</i>		<i>Mill rate increase due tax levy decrease</i>	\$ (0.1495)
<i>Amended Library levy</i>	\$ 997,622	<i>Mill rate increase</i>	\$ 0.0488

Jefferson County
Contingency Fund
For the Year Ended December 31, 2011

Ledger Date	Description	General	Authority	Publish Date
1-Jan-11	Tax Levy	400,000.00		
31-Mar-11	Wireless internet within the Courthouse	(13,400.00)	Finance Committee, 4/14/11	19-Apr-11
31-Mar-11	Landscape plan for celebration of Jefferson County's 175th anniversary	(7,000.00)	Finance Committee, 4/14/11	19-Apr-11
31-May-11	Engineering / design work on Sheriff parking lot and garage (up to)	(5,000.00)	Finance Committee, 5/12/11	20-May-11
31-May-11	Parking lot maintenance as 402 S Center S (up to)	(2,500.00)	Finance Committee, 6/9/11	21-Jun-11
31-May-11	Workers compensation claim 2003-036761	(41,685.86)	County Board, 6/14/11	21-Jun-11
31-Jul-11	Courthouse generator project	(35,949.00)	Finance Committee, 8/11/11	16-Aug-11
30-Sep-11	Korth promissory note payment acceleration	(571.55)	Finance Committee 10/13/11	17-Oct-11

Total amount available **293,893.59**

Jefferson County Highway Department

Pavement Ratings – 2012

Lowest Rated Segments for 2012

1. *J1 (STH 106 – CTH C) – 1.8 miles
2. *J2 (CTH C – US 12) – 1.4 miles
3. SC1 (STH 16 – CTH CW) – 2.6 miles
4. P4 (CTH E – CTH F) – 2.9 miles

***2012 Project: J1, J2 CTH J (STH 106 – US 12)**

Length: 3.3 miles

Width: 20' pvt, 2-4' shoulders

Pavement Condition: Poor

Notes: Pavements are in poor condition, width is substandard, alignment is substandard, sight distance issues, near 0% passing zones (1 small zone near US 12), drainage issues – major drainage structure failure, clear zone issues, R/W issues (sections: 50' of R/W)

Project Description: Review previous design plans, detailed planning review with internal staff, early design review with consultant, planning meeting with landowners, project type determination, preliminary survey and design work.

Project Cost: \$45,000 (If project is scheduled as a major reconstruction project, design and related costs will increase significantly)

Notes

◦ Typical standards used for the cross-section of county highway improvements include a 28' to 30' pavement with a 4' to 6' gravel shoulder. The highways are marked with 11' paved lanes and a 3' to 4' paved shoulder. The paved shoulders allow for a greater distance from the traveled way to the gravel shoulder preventing most vehicle shoulder runoff issues. The paved shoulders also assists in creating more space for bicycles, and the overall width assists the farming community with more room when navigating the roads with oversized farming equipment.

◦ On lower volume county highways, the Highway Department will, at times, use a lower typical standard which includes a 24' pavement and 4' to 6' shoulders. This cross-section does not allow any paved shoulder, but is used to fit the rural landscape where the overall volume of traffic may not justify the extensive work needed to update and reconstruct the entire core roadway.

October 26, 2011

Jefferson County Highway Department

Highway Project Improvement Work

Project Selection Process

- Identify and rate all county pavement conditions annually with pavement ratings
 - Create a list of potential county projects (57 miles of projects in 2012 ratings)
 - Review current 5-Year Improvement Plan
 - Review list of potential projects against the 5-Year Plan
 - Break potential projects into three categories: Resurface, Rehabilitation, Reconstruction
 - Review current status of projects in planning and design phases
 - Review and re-balance projects based on timing factors and outside influences that might affect projects (Other road work, DOT projects, etc.)
 - Review budget limitations and project costs for potential re-balancing of current Improvement Plan and 5-Year Plan
 - Review and recommend projects for the next budget year Improvement Plan that creates a balance of projects (3R), fits into the future plans, and meets the policy goal of a 20-year pavement turnover plan
-

Keep in mind that the planning and design work for county road projects can vary based on the complexity of the project, the following is a guideline to help understand the timeline for preparing projects for actual construction:

Resurface:	0 to 1 Year
Rehabilitation:	1 to 2 Years
Reconstruction:	2 to 3 Years*

* If federal or state funding is involved, one to two more years should be added.