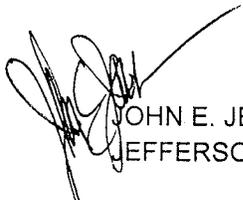


**GENERAL FINANCIAL CONDITION
JEFFERSON COUNTY WISCONSIN
September 1, 2012**

Available Cash on Hand		
August 1, 2012	\$	2,558,014.50
August Receipts	\$	<u>35,894,766.21</u>
 Total Cash	\$	 38,452,780.71
Disbursements		
General - August 2012	\$	37,282,848.27
Payroll - August 2012	\$	<u>1,196,571.16</u>
 Total Disbursements	\$	 <u>38,479,419.43</u>
 Total Available Cash	\$	 (26,638.72)
Cash on Hand (in bank) Sept. 1, 2012	\$	543,891.18
Less Outstanding Checks	\$	<u>570,529.90</u>
 Total Available Cash	\$	 (26,638.72)
AIM Government & Agency Portfolio	\$	3,991,490.57
Local Government Investment Pool - General	\$	16,469,106.94
Institutional Capital Management	\$	16,032,039.77
Local Government Investment Pool -Clerk of Courts	\$	25,883.58
Local Government Investment Pool -Farmland Preservation	\$	252,293.10
Local Government Investment Pool -Parks/Liddle	\$	<u>112,304.09</u>
	\$	36,883,118.05
2012 Interest - Super N.O.W. Account	\$	2,221.05
2012 Interest - L.G.I.P. - General Funds	\$	21,470.87
2012 Interest - ICM	\$	158,874.64
2012 Interest - AIM	\$	578.51
2012 Interest - L.G.I.P. - Parks /Carol Liddle Fund	\$	109.97
2012 Interest - L.G.I.P. - Farmland Preservation	\$	247.03
2012 Interest - L.G.I.P. - Clerk of Courts	\$	<u>25.35</u>
Total 2012 Interest	\$	183,527.42


 JOHN E. JENSEN
 JEFFERSON COUNTY TREASURER

Dear Editor:

To say these are trying times, is a huge understatement. We all see the signs at the state and national level that our country is struggling economically and otherwise. However, locally, each city, village or town reflects this same struggle to a greater or lesser degree. In Watertown, we appear to be especially hard hit, based on facts reported in the Daily Times recently.

First, Dept of Administration data released shows our city has gone down in population over the last year, with 23,891 as the new count. This is 30 people more than two years ago. At the same time, city assessments just completed for all Watertown property owners showed an overall decline in values of 14.5%, from the previous year. City Clerk Mike Hoppenrath stated “he has never seen a citywide revaluation result in average property values going down.” Assessed values are used for cities, towns and villages to determine the tax levies needed to fund their unit of government.

A third statistic used for tax purposes is equalized value. On August 17th, our local paper stated “The city of Watertown’s equalized property values dropped significantly more than the rest of Dodge and Jefferson counties, along with the state as a whole, according to the Dept of Revenue’s Equalized Value Report.” Equalized values are used by schools and counties to determine their tax levies, since they have more than one city or town within their school or county. This article went on to say equalized values went down 10% in the Dodge County portion of our city and 9% in the Jefferson County portion of Watertown. By comparison, property values in 2012 dropped by 3.2% for Wisconsin as a whole, versus 2011.

Appraisal Associates, which just completed the citywide revaluation of all residential and commercial properties in Watertown, noted there were 380 residential closings, 43 commercial transactions, and a large number of foreclosures and short sales that occurred over the last two years. This fact helps explain the reason for the 14% decline in property values for 2012.

My point is that this is no time to raise taxes on property owners, who are faced with the reality their biggest asset (their home) does not have the value they thought it had. For this reason, each of us must keep an eye on our local units of government to make sure they show restraint and good judgment in their 2013 budgetary preparations. There should be no justification for increasing expenditures over this year’s General Fund (operations) budget numbers, in light of property values going down as much as they have.

Once Watertown shows property valuation increases based on business expansion and steady increases in city population, reflecting residential growth, there will be extra tax dollars available for putting into these various governmental budgets. In the meantime, let's hope and pray we get through this ordeal sooner than later. Our fortunes, to some degree, are riding on a successful outcome.

Ken Berg

JEFFERSON COUNTY, WISCONSIN - CLAIM FOR DAMAGE TO ANIMALS

Report of Investigation • Under provisions of Chapter 174, Wisconsin Statutes

RECEIVED
AUG -9 2012

AFFIDAVIT OF OWNER

STATE OF WISCONSIN
COUNTY OF JEFFERSON
JEFFERSON COUNTY CLERK, WI
JEFFERSON COUNTY FINANCE

T. Tinas being first duly sworn on oath depose and say that I am the legal owner of certain animals located in the City, Village or Township of Helenville, Jefferson County, and that on the 16 day of June, 2012 (describe animal(s) - give size, weight, breed, etc.)

(T. Jefferson)

Over 50^{chickens} exotic breeds of chickens. I bought all as day old chicks & they were about 4 months when killed. I have people that will attest to met with death (or injuries) resulting from and directly caused by a dog or dogs (known) or (unknown): Value of birds.
give name and address of owner if known:

That upon or before the discovery of the death (or injury) of said animal(s) I observed the following:
My husband let birds out at 7:30 am, at 9 am my son came in (5 yrs. old) - that his "babies were dead all over our yard."

That by reason of these facts, I claim that the death (or injury) of said animal(s) is due to the work of some dog or dogs. I therefore assess the fair and reasonable market value of said animal(s) as follows: Total Value \$ 3,500. The source for determination of value is: (i.e. Market quote on date of occurrence)

Sgt. Weber gave an estimate and it sounded fair including back - it was more but I need some compensation to survive financially for this summer.
I (do) (do not) have insurance to cover this loss. Amount recoverable \$ _____

I further declare that I have not failed or neglected to pay a dog tax on any dog in my possession. This claim was filed with the (clerk) or (town chairperson) of the Town, Village, City of Jefferson this 19th day of July, 2012.

(about half of birds were sold already).

(Owner) Kari A. Tinas
(Address) 1564 Schmidt Ln Helenville, WI 53137

- we were under the understanding we paid our dogs licence w/out taxes. Don informed me otherwise and all info is sent to Alice.

Subscribed and sworn to before me this 19th day of July, 2012.

Barbara A. Fark Jefferson County (Clerk) or (Town Chairperson)

- my son could not be involved in fair, along with other children. 4 of his birds were trained to do tricks

NOTE: OWNER MUST SUBMIT CLAIM TO THE ABOVE LOCAL OFFICIAL WITHIN 3 DAYS OF OCCURRENCE.

I took weeks to locate a person (Don Bigelow) - that found there was an "The Dog" claim. I also had to wait for reports.

AFFIDAVIT OF INVESTIGATING COMMITTEE
STATE OF WISCONSIN
COUNTY OF JEFFERSON

We hereby certify that we investigated the claim of Kari Tinas for damages on the 6th day of August, 2012, to ascertain and determine whether, in fact, said damage was caused by some dog or dogs. That we have diligently investigated said claim and now find the facts to be as follows: 50 chickens killed by neighbor dog

We further declare our determination of the Fair and Reasonable Market Value of said animal(s) to be \$ _____. This value is based on (state source) _____

Subscribed and sworn to before me this 9th day of August, 2012
Bonnie Zame
Clerk or Notary Public

Town of Jefferson
Donald D. Bigelow / Chairperson

Investigating Committee

RECEIVED
AUG -9 2012
JEFFERSON COUNTY CLERK, WI
JEFFERSON COUNTY FINANCE

THE TOWN BOARD OF THE TOWN OF JEFFERSON
Regular Meeting of the Town Board
Monday, August 6, 2012 at 7:00PM
VFW HALL 1420 S. Main Street, Jefferson, WI 53549

COPY

Chairperson Don Bigelow called the Monday, August 6, 2012 Town of Jefferson Board meeting to order at 7:00PM. Board members present were: Supervisors Tyson Barnes, Jim Mode, and Tracie Stammer; Chairperson Donald D. Bigelow, Treasurer Alice Fischer, and Clerk Bonnie L. Ames. Supervisor Nancy J. Emons was absent.

The Board discussed the claim for damage to animals under provisions of Chapter 174, Wisconsin Statutes. To receive County funds, the claimant's dog(s) must be licensed. Treasurer Fischer said she had sent a letter with all tax bills giving requirements and due dates for licensing dogs. In addition, she had sent three more letters to the claimant before receiving payment for licensing the claimant's dog on July 19, 2012. Mode moved to send the explanation to the County (the request for damage to animals) that the owner of the chickens did not have own dog licensed at time of incident, in addition, the Town Board does not feel qualified to determine value of exotic chickens. Barnes seconded the motion. Roll call vote: Barnes- Yes, Mode- Yes, Stammer- Yes, Bigelow- Yes. Motion carried 4-0 with Emons absent.

RECEIVED
SEP -7 2012
JEFFERSON COUNTY CLERK, WI
JEFFERSON COUNTY FINANCE

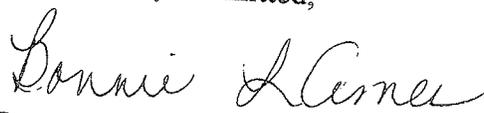
THE TOWN BOARD OF THE TOWN OF JEFFERSON
Regular Meeting of the Town Board
Thursday, September 6, 2012 at 7:00PM
VFW HALL 1420 S. Main Street, Jefferson, WI 53549

DRAFT

Chairperson Don Bigelow called the Thursday, September 6, 2012 Town of Jefferson Board meeting to order at 7:00PM. Board members present were: Supervisors Tyson Barnes, Jim Mode, Nancy J. Emons, and Tracie Stammer; Chairperson Donald D. Bigelow, Treasurer Alice Fischer, and Clerk Bonnie L. Ames.

The Board discussed the claim for damage to animals under provisions of Chapter 174, Wisconsin Statutes. Mode moved to send the same recommendation to the County (the owner of the chickens did not have own dog licensed at time of incident) plus set the value of the chickens at \$800.00 for the fifty birds (\$16.00 x 50). Emons seconded the motion. Roll call vote: Barnes- Yes, Mode- Yes, Emons- Yes, Stammer- Yes, Bigelow- Yes. Motion carried 5-0.

Respectfully submitted,



Bonnie L. Ames
Clerk, Town of Jefferson



JEFFERSON COUNTY

HUMAN RESOURCES

Courthouse Room 111
JEFFERSON, WISCONSIN 53549
Telephone (920) 674-7102

TERRI PALM KOSTROSKI
Human Resources Director

ELLEN BRAATZ
Benefits Administrator

TONIA MINDEMANN
Human Resources Specialist

To: Jefferson County Employees
County Board Supervisors

From: Terri Palm, Human Resources Director

Date: August 13, 2012

RE: Update on Classification and Compensation Study

On August 7, the Human Resources Committee met once again with Charlie Carlson and Katie McCloskey from Carlson Dettmann. Mr. Carlson presented additional information, providing the Committee with a more in-depth look at the entire classification and compensation process. Specifically, the topics covered were job evaluation, market measurement, pay plan design method and pay policy considerations. He also reiterated that in general, one of the goals of the study will be to produce one pay plan for all staff (except represented sworn staff), that balances internal consistency with market competitiveness. Mr. Carlson's Power Point Presentation is available on the employee website, "Presentation to HR Committee on August 7", or at <https://www.jeffersoncountywi.gov/jc/employee/documents/JeffersonCountyWorkshop.pdf>.

An outcome of a thorough Job evaluation is internal consistency. This process starts by collecting solid job documentation from the employees themselves, who were asked to complete a Job Description Questionnaire (JDQ). As of the date of the meeting 95% of the JDQs had been completed by employees, reviewed by managers and Human Resources and sent to Carlson Dettmann for their review. These JDQs will be evaluated on five factors: Education and required experience, decision-making, thinking challenges, communications, and working conditions. An objective analysis will be completed using a point-factor system (examples are provided in the power point). Essentially, for each of the five factors, progression levels are established and ranked. Then, each JDQ is analyzed to determine the level (for each factor) that position fits in, thereby establishing a total number of points for each position.

The next step is market measurement. As mentioned last month, salary data will be gathered from comparable counties, cities, school districts, the State and private sector businesses. Each will be surveyed on benchmark positions, or approximately 30% of the jobs at Jefferson County that can easily and most commonly be matched with other businesses and municipalities. It is stressed that the market data collected uses *averages* from all sources. Carlson Dettmann Consulting has already started this process simultaneously with completing the job evaluations.

At the next Human Resources Committee meeting, August 28, the Committee will be asked for the recommendation of where Jefferson County should position itself in the market, as well as the policy choice of how to deliver pay in the future. This decision is usually driven by two main factors: recruitment and retention strategy (what does it take to recruit and retain qualified individuals, because turnover is expensive) and ability to pay. In looking at the geographic market (where does the County

recruit from for a variety of positions), Carlson Dettmann is recommending weighting market data between the public and private sectors as follows:

Department heads	75% public	25% private
Managers/Supervisors/Professionals	50% public	50% private
Non-exempt, hourly positions	25% public	75% private

Using all of this information together, Carlson Dettmann will recommend to the County a pay plan design by using regression analysis. (An example of this process is also found in the power point presentation.) All of the benchmark positions are plotted on a graph based on the points derived from the job evaluation and from the weighted *average* of wages gathered from the market data. A trend line is computed using a correlation equation which establishes the midpoint for each position. The minimum and maximum for each position traditionally has been determined by the number of steps below and above the mid-point, with the average between steps equaling 2.5%. If a position appears too far below or above the market, a further review is completed to determine if an adjustment is necessary. Finally, there is an appeals process for employees, following adoption of the plan.

Carlson Dettmann will meet on August 28 at 8:30am with the Human Resources Committee, and then again on September 18. The goal will be to bring a plan for consideration before the Board of Supervisors on October 9. Meetings with employees will also be scheduled during this time to review the plan and ask questions. In the meantime, if you have any questions about the process, please let me know by calling X7103 or emailing terrip@jeffersoncountywi.gov.



JEFFERSON COUNTY
HUMAN RESOURCES
Courthouse Room 111
JEFFERSON, WISCONSIN 53549
Telephone (920) 674-7102

TERRI PALM KOSTROSKI
Human Resources Director

ELLEN BRAATZ
Benefits Administrator

TONIA MINDEMANN
Human Resources Specialist

To: Jefferson County Employees
County Board Supervisors

From: Terri Palm, Human Resources Director

Date: September 10, 2012

RE: Update on Classification and Compensation Study (#3)

On August 28 Charlie Carlson from Carlson Dettmann Consulting met with the Human Resources Committee to provide a status update on the Classification and Compensation study and to discuss how employees will receive pay increases in the future. The discussion included information regarding Jefferson County's current procedure in providing increases, a brief summary on how other counties/municipalities are addressing future wage increases, the pros and cons to a pay-for-performance (PFP) plan, and the policy choice on how Jefferson County will provide raises in the future.

The County currently operates a step system under four different pay plans. Although each plan is a step plan, they vary greatly from one to another, resulting in inconsistencies in pay for similar positions. For example, the traditional non-represented pay plan has 11 steps (10 years to reach the top step) and the Highway plan has between 3 and 5 steps, taking 18 months to 2 ½ years to reach the top step. Before any employee can move a step, they should have an annual evaluation completed that is satisfactory, at minimum. It was pointed out that, although merit-based in theory, the practice is quite different, with only two "raises" being denied in the last 10 years. Another concern discussed was the lack of follow through on annual evaluations for employees who are already at the top of the steps.

Mr. Carlson pointed out that what may work for one county is not the best solution for another county. In fact, as the public sector in Wisconsin is just starting to consider pay in the private sector and the option of a PFP plan, there is not one consistent process or program being implemented. For example, Wood and Dodge Counties are looking at a pay-for-performance system, while Waupaca and Washington Counties are looking at continuing with a step system. Those doing a PFP plan are tending to implement a hybrid type of plan, with steps until the mid point and merit based from the midpoint to the maximum of the range.

Mr. Carlson reviewed five key points needed for a successful merit-based plan. The first is that the County needs to want it. The County Board and Administration needs to consistently want a variable plan and is committed to this type of plan for years to come. The second and third factors are there needs to be a commitment to training and a commitment to discipline. In other words, there needs to be consistency in implementing performance reviews and linking it to pay. With over 20 different departments, this can be a challenge, which needs to be managed by strong leadership, the fourth factor. Administration and

County Board needs to lead by example and point the County in the direction to go for the future, which was the fifth factor, a good strategic plan.

Human Resources Committee member, Dick Schultz, voiced his concern regarding PFP plans. "They are great in theory, but the devil is in the details." Implementation of a merit plan by one manager can be subjective. The County doesn't manufacture widgets that can be quantified and objective. Trying to make sure each department head is evaluating on the same criteria can just compound the issue. Mr. Carlson agreed, and recognized that there can be the perception, at least, of inconsistent evaluations. He further indicated that a PFP plan is a lot of hard work, but if one is done right, it promotes development within your organization. Additional concerns were briefly discussed regarding implementation of a new plan, in particular, the issue of red-circling. The Committee agreed that no decision could be made on this until there was a plan to review. However, the consensus of the committee (4:1) was to direct Mr. Carlson to proceed with a standard step system for Jefferson County.

Carlson Dettmann will next meet with the Human Resources Committee on September 18 at 8:30am. The goal of this meeting is to review a preliminary draft of a classification listing and pay plan and also consider the policy choice of where in the market Jefferson County wants to compete. As always, if you have any questions about the process, please let me know by calling X7103 or emailing terrip@jeffersoncountywi.gov.