

Committee members: Braughler, 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, Brian Lamers, Tammy Worzalla, Phil Ristow, Bill Kern, John Jensen and Barb Frank. Public included Lydia Statz from Jefferson Daily Union and David Wagner from Ehlers.
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 September 11, September 13, September 16 and September 18, 2013 Budget Hearing Minutes.** A motion was made by Braughler/Hanneman to approve the minutes of the Budget Hearings. The motion passed 5-0.
7. **Communications** – Brian Lamers passed out a sheet from Human Services showing capital expenditures compared to budget for 2013 and what projects the department would like to do with remaining funds. The list was approved by the Human Services Committee.
8. **Monthly Finance Report for Finance Department.** Brian Lamers went through the August 2013 report. He explained that the expenditures are at 66.63% and the target should be about 66.67%.
9. **Discussion and possible action on the debt structure for the Highway Facilities.** David Wagner from Ehlers explained that the summary sheet which was passed out showed 3 different options and the cost alternatives for the bonding. He explained borrowing under the bank qualified option requires that the bond issue amount to be under \$10 million in a year generating in interest cost savings of about 0.5%. The different options were discussed along with other issues such as the demolition of the existing Countryside site and the remediation of the old Highway site. It was determined that Option 3 should be not considered. Discussion also took place whether the bonding should be increased to pay back the cost of the demolition of the old Countryside facility. A motion was made by Molinaro/Braughler to approve debt structure Option 1 presented by Ehlers and bring it to the County Board. The

motion passed 5-0. Discussion then took place on the amount of funding to be brought forward to the County board for discussion at the October 22, 2013 meeting. The budget currently has \$16,750,000 of which \$250,000 is issuance cost. That would have to go up by \$140,000 to cover 3 debt issues. An increase of \$1,000,000 was considered to pay back the current cost of demolition of the Countryside Facility, which could be used for future demolition and remediation of the existing highway site. A motion was made by Mode/Braugler to bring a budget amendment to the County Board for the amount of \$17,890,000 with any anticipated revenues from the old Highway Department site to be used to pay down the debt. The motion passed 5-0.

10. **Review and discussion regarding the 2014 budget.** No change.
11. **Discussion of funding for projects related to the Countryside purchase, demolition and cost related to the future Highway Facilities.** John Molinaro asked Ben Wehmeier if there was going to be any information updates to the County Board on changes. Ben stated that information is still being gathered and he will update the board when more information is known.
12. **Review and discussion on the 2012 Single Audit Report.** Brian Lamers explained that the audited schedule of Federal and State awards are included in the packet. He explained that during the audit there was one finding from the auditors. This finding was due to a lack of verification of suspension or debarment from the federal or state government to perform services when new vendors are selected. The departments have been made aware of this requirement and have adjusted their process to include this verification going forward.
13. **Review and discussion on 2013 projections of budget vs. actual.** Brian Lamers gave estimates through the end of August. The Treasurer is projected to be under the budgeted amount of what was expected to be turned back to the County. The major part of this is the fair market value adjustment on investment of approximately \$200,000 under cost. The Sheriff budget projection is over budget by approximately \$8,000 but that is always a hard projection because of things such as compensation time payout and use of Jail Assessment funds and coverage needed using overtime. The Coroner at this time is projected at approximately \$2,500 over budget which is hard to predict based on additional autopsy cost.
14. **Discuss setting appraised prices for tax foreclosed parcels (multiple Jellystone Campground parcels) owned by the County.** Phil Ristow and John Jensen discussed the properties and the bidding process involved with these parcels. Phil explained that the committee may want to consider an auction type bidding process. That would eliminate the issue regarding the right of first refusal from the Campground Association. Discussion took place on setting the minimum bid amounts. A motion was made by Mode/Hanneman to approve that we auction off these properties. Discussion took place on the amount to be used for minimum bidding requirements and the Committee would like staff to come back with more information on the items such as decks and sheds on the properties and how that should be handled.
15. **Update on contingency fund balance.** Brian Lamers directed the Finance Committee to the schedule showing the current balance of 2013 general contingency of \$213,150 with the other contingency for wage increases having a current balance of \$102,290 and the vested benefits balance of \$245,000 although the approved \$20,000 for the DA office may need to be returned to contingency since the retirement was pushed back until after the December 31, 2013.

- 16. Set future meeting schedule, next meeting date, and possible agenda items** – The meeting is Tuesday, November 5, 2013 which is the budget amendment meeting. The next regular meeting will be November 14, 2013. Agenda items will include continued discussions on any 2013 budget to actual issues and funding for future Highway facility.

Meeting Schedule for Finance and County Board through the end of 2013:

Tuesday, October 22, 2013-County Board-Budget Public Hearing-7:00 PM
Tuesday, November 5, 2013-Finance-Supervisor Amendment Meeting-8:30 AM
Tuesday, November 12, 2013-County Board-Regular Meeting (Budget)-7:00 PM
Thursday, November 14, 2013-Finance-Regular Meeting-8:30 AM
Tuesday, December 10, 2013-County Board-Regular Meeting-7:00 PM
Thursday, December 12, 2013-Finance-Regular Meeting-8:30 AM

- 17. Payment of Invoices**-After review of the invoices, a motion was made by Jones/Hanneman to approve the payment of invoices totaling \$933,898.72. The motion passed 5-0.

- 18. Adjourn** – A motion was made by/ to adjourn 10:45 a.m. The motion passed 5-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee
Jefferson County
/bll

**2014 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) Finance Amendment # 1

To amend the 2014 Recommended Budget (as amended by the Finance Committee),
I (we) hereby propose:

Additional bonding and issuance cost for Highway Facilities projects. This will allow for issuance of bonding over the 3 year period. It will also structure the debt to pay back the general fund for expenses currently being spent on the demolition of the old Countyside Facility.
Note-Issuance Cost \$140,000 and Capital Cost-\$1,000,000.
Also move recommended budget issuance cost of \$250,000 to that account.

I (we) estimate that this proposed amendment would increase / decrease (circle one) the tax levy by \$0 in 2014.

I (we) also propose offsetting any tax levy increase / decrease (circle one) with a tax levy increase / decrease (circle one) to the following department(s) and/or program area(s):
None

THIS SECTION FOR FINANCE DEPARTMENT STAFF USE

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
Proceeds of Bonds	8151	631100	\$ -	\$ -	\$ 1,140,000	\$(1,140,000)
Capital Building Exp	8151	594809	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Bond Issuance Cost	8151	593001	\$ 390,000	\$ -	\$ -	\$ 390,000
Capital Building Exp	8151	594809	\$ (250,000)	\$ -	\$ -	\$ (250,000)
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
Totals			\$ 1,140,000	\$ -	\$ 1,140,000	\$ -

Finance Member	Aye	Noe
Braughler, Jim		
Hannemann, Jennifer		
Jones, Dick		
Mode, Jim		
Molinaro, John		
Result	0	0

*Fiscal note:
There would be no levy impact in 2014, however the bonding would be for 20 years at an approx. mill rate .014 per thousand (approx .013 for every million borrowed)*

County Board voting record:

Ayes	<input type="text"/>
Noes	<input type="text"/>
Abstain	<input type="text"/>
Absent	<input type="text"/>

**2014 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) Jim Schroeder

Amendment # 2

To amend the 2014 Recommended Budget (as amended by the Finance Committee),
I (we) hereby propose:

Adding \$3,000,000 in bonding authority to be used if and only if needed to complete bike trail between Waterloo and Oconomowoc.

I (we) estimate that this proposed amendment would increase / decrease (circle one) the tax levy by \$0 for 2014.

I (we) also propose offsetting any tax levy increase / decrease (circle one) with a tax levy increase / decrease (circle one) to the following department(s) and/or program area(s):
None

THIS SECTION FOR FINANCE DEPARTMENT STAFF USE

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
Proceeds of Bond	8156	631100	\$ -	\$ -	\$ 3,000,000	\$(3,000,000)
Capital Imp Land	8156	594821	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
Totals			\$ 3,000,000	\$ -	\$ 3,000,000	\$ -

Finance Member	Aye	Noe
Braughler, Jim		
Hannemann, Jennifer		
Jones, Dick		
Mode, Jim		
Molinaro, John		
Result	0	0

*Fiscal note:
There would be no levy impact in 2014, however the bonding would be for 20 years at an approx. mill rate of .039 per thousand (approx .013 for every million borrowed).*

County Board voting record:

Ayes	<input type="text"/>
Noes	<input type="text"/>
Abstain	<input type="text"/>
Absent	<input type="text"/>

**2014 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) George Jaeckel

Amendment # 3

To amend the 2014 Recommended Budget (as amended by the Finance Committee),
I (we) hereby propose:

Eliminate the Parks capital equipment of \$40,000 for the Groomer/Drag and \$15,000 for the UTV.
Utilize the \$55,000 to purchase Sheriff Capital Items. (Replace 2 detective squads and/or other unmarked squads)

I (we) estimate that this proposed amendment would increase / decrease (circle one) the tax levy by \$0.

I (we) also propose offsetting any tax levy increase / decrease (circle one) with a tax levy increase / decrease (circle one) to the following department(s) and/or program area(s):
None

THIS SECTION FOR FINANCE DEPARTMENT STAFF USE

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
Capital Equipment	1801	594810	\$ (55,000)	\$ -	\$ -	\$ (55,000)
Capital Auto	2001	594811	\$ 55,000	\$ -	\$ -	\$ 55,000
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
Totals			\$ -	\$ -	\$ -	\$ -

Finance Member	Aye	Noe
Braugher, Jim		
Hannemann, Jennifer		
Jones, Dick		
Mode, Jim		
Molinaro, John		
Result	0	0

Fiscal note: No Levy impact, the \$55,000 was use of carryover fund balance.

County Board voting record:

Ayes	<input type="text"/>
Noes	<input type="text"/>
Abstain	<input type="text"/>
Absent	<input type="text"/>

**2014 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) Gregory Torres

Amendment # 4

To amend the 2014 Recommended Budget (as amended by the Finance Committee),
I (we) hereby propose:

Remove the entire \$278,000 for Farmland Preservation and related expenditures from the County Board Budget.
County portion would be \$85,500

I (we) estimate that this proposed amendment would decrease the tax levy
by \$85,500

I (we) also propose offsetting any tax levy increase / decrease (circle one) with
a tax levy Increase / decrease (circle one) to the following department(s) and/or program area(s):

THIS SECTION FOR FINANCE DEPARTMENT STAFF USE

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
Capital State Aid	13	421099	\$ -	\$ (137,500)	\$ -	\$ 137,500
Capital Donations	13	485999	\$ -	\$ (55,000)	\$ -	\$ 55,000
Other Prof Services	13	521219	\$ (3,000)	\$ -	\$ -	\$ (3,000)
Cap Conserve Easeme	13	594816	\$ (275,000)	\$ -	\$ -	\$ (275,000)
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -

Totals **\$ (278,000) \$ (192,500) \$ - \$ (85,500)**

Finance Member	Aye	Noe
Braugher, Jim		
Hannemann, Jennifer		
Jones, Dick		
Mode, Jim		
Molinaro, John		
Result	0	0

*Fiscal note:
The amendment was intended that the \$85,500 would go against tax levy.*

This amendment would also require County Board Res. #2012-61 to be rescinded for the purchase of this easement.

County Board voting record:

Ayes	<input type="text"/>
Noes	<input type="text"/>
Abstain	<input type="text"/>
Absent	<input type="text"/>

**2014 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) Gregory Torres

Amendment # 5

To amend the 2014 Recommended Budget (as amended by the Finance Committee),
I (we) hereby propose:

That \$10,000 be eliminated from the Parks Department budget for the capital item, 'Install 9 hole disc gold course at Carlin Weld Park.'

I (we) estimate that this proposed amendment would increase / decrease (circle one) the tax levy by \$0

I (we) also propose offsetting any tax levy increase / decrease (circle one) with a tax levy increase / decrease (circle one) to the following department(s) and/or program area(s):
None

THIS SECTION FOR FINANCE DEPARTMENT STAFF USE

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
Capital Imp Land	1809	594821	\$ (10,000)	\$ -	\$ -	\$ (10,000)
Fund Balance	9801	699900	\$ -	\$ -	\$ (10,000)	\$ 10,000
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
Totals			\$ (10,000)	\$ -	\$ (10,000)	\$ -

Finance Member	Aye	Noe
Braughler, Jim		
Hannemann, Jennifer		
Jones, Dick		
Mode, Jim		
Molinaro, John		
Result	0	0

*Fiscal note:
The amendment was intended that the \$10,000 would go back into the fund balance. This would require the fund balance policy to be revised.*

County Board voting record:

Ayes	
Noes	
Abstain	
Absent	

**2014 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) Gregory Torres

Amendment # 7

To amend the 2014 Recommended Budget (as amended by the Finance Committee),
I (we) hereby propose:

That \$13,000 be eliminated from the Parks Department budget for the capital item, "Install Well at Garman Nature Preserve."

I (we) estimate that this proposed amendment would increase / decrease (circle one) the tax levy
by \$0

I (we) also propose offsetting any tax levy increase / decrease (circle one) with
a tax levy increase / decrease (circle one) to the following department(s) and/or program area(s):
None

THIS SECTION FOR FINANCE DEPARTMENT STAFF USE

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
Capital Imp Land	1814	594821	\$ (13,000)	\$ -	\$ -	\$ (13,000)
Fund Balance	9801	699900	\$ -	\$ -	\$ (13,000)	\$ 13,000
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
Totals			\$ (13,000)	\$ -	\$ (13,000)	\$ -

Finance Member	Aye	Noe
Braugher, Jim		
Hannemann, Jennifer		
Jones, Dick		
Mode, Jim		
Molinaro, John		
Result	0	0

*Fiscal note:
The amendment was intended that the \$13,000 would go back into the fund balance. This would require the fund balance policy to be revised.*

County Board voting record:

Ayes	<input type="text"/>
Noes	<input type="text"/>
Abstain	<input type="text"/>
Absent	<input type="text"/>