

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

Date: Thursday, October 8, 2015
Time: 8:30 a.m.

Committee members: Jones, Richard (Chair) Poulson, Blane
Brauhler, James (Vice Chair) Schroeder, Jim
Hanneman, Jennifer (Secretary)

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Approval of the agenda
5. Approval of Finance Committee minutes for September 14th, 16th, 17th and 18th, 2015
6. Communication
7. Public comment (Members of the public who wish to address the Committee on specific agenda items must register their request at this time)
8. Discussion and Possible action on Resolution to Institute a New Farmland Conservation Funding Method- Referred to Finance Committee from the September 8, 2015 County Board Meeting
9. Discussion and Possible action on Resolution to Establish Mechanism to Fund Purchase of Farmland Conservation Easements-Referred to Finance Committee from the September 8, 2015 County Board Meeting
10. Discussion and Possible action on Resolution disallowing the claim for Dawn Boley
11. Discussion and Possible action on Resolution disallowing the claim for Annette Atwater
12. Review of the financial statements and department update for August 2015-Finance Department
13. Review of the financial statements and department update for August 2015-County Clerk
14. Review of the financial statements and department update for August 2015-Treasurer
15. Review of the financial statements and department update for August 2015-Child Support
16. Discussion of funding for projects related to the new Highway Facilities
17. Discussion on 2015 projections of budget vs. actual
18. Discussion on the 2016 budget
19. Update on contingency fund balance
20. Set future meeting schedule, next meeting date, and possible agenda items
21. Payment of invoices
22. Adjourn

Next scheduled meetings: Friday, November 6, 2015 Regular and Budget Amendment Meeting
Thursday, December 10, 2015 Regular Meeting
Thursday, January 14, 2016 Regular Meeting
Thursday, February 11, 2016 Regular Meeting
Thursday, March 10, 2016 Regular Meeting
Thursday, April 14, 2016 Regular Meeting
Thursday, May 12, 2016 Regular Meeting

A Quorum of any Jefferson County Committee, Board, Commission or other body, including the Jefferson County Board of Supervisors, may be present at this meeting.

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
September 14, 2015

Committee members: Braughler, James, Vice Chair
Hanneman, Jennifer, Secretary
Jones, Dick, Chair
Poulson, Blane
Schroeder, Jim

1. **Call to Order** – Dick Jones called the meeting to order at 8:30 a.m.
2. **Roll Call (establish a quorum)** - All committee members were present. Staff members present were Ben Wehmeier, Brian Lamers, Carla Robinson, Barb Frank, Yelena Zarwell and Blair Ward. Others present were Alexa Zoellner from the Jefferson Daily Union and Michael Koller from Watertown Daily Times.
3. **Certification of compliance with the Open Meetings Law** – Ben Wehmeier certified that the meeting was in compliance with the Open Meetings Law.
4. **Approval of the agenda**- Item #19 was moved following item #8.
5. **Approval of the Finance Committee minutes for August 13, 2015**-A motion was made by Schroeder/Hanneman to approve the Finance Committee minutes for August 13, 2015. The motion passed 5-0.
6. **Communications**-None
7. **Public Comment**-None
8. **Discussion and Possible action on out of state travel for a Family Court Services Employee.** Robinson explained that this would be beneficial training since this is a new employee in a new position. The department would be able to cover the cost through open positions. A motion was made by Schroeder/Hanneman to approve the out of state travel for a Family Court Services Employee. The motion passed 5-0.
9. **Discussion and Possible action on awarding a contract for Refuse Collection.** Wehmeier went through the resolution stating that there were two bids received and we left it open ended as to how many years the companies wanted to bid. We are looking for approval to negotiate a contract with Advanced Disposal. The motion was made by Schroeder/Braughler to approve the Resolution be forwarded to the County Board for approval. The motion passed 5-0.
10. **Discussion and Possible action on Resolution disallowing the claim for Perry Conkle.** Discussion took place and a motion was made by Hanneman/Poulson to forward the resolution to the County Board. The motion passed 5-0.
11. **Discussion and Possible action on Resolution disallowing the claim for Krista Beaudry.** Discussion took place and a motion was made by Schroeder/Hanneman to forward the resolution to the County Board. The motion passed 5-0.
12. **Discussion and Possible action on Resolution disallowing the claim for Laura Koplinski.** Discussion took place and a motion was made by Braughler/Hanneman to forward the resolution to the County Board. The motion passed 5-0.

- 13. Review of the financial statements and department update for July 2015-Finance Department.** Lamers explained that the July is a little over and most of that is due to payment for items for the whole year already such as auditor fees and computer support.
- 14. Review of the financial statements and department update for July 2015-County Clerk.** Nothing unusual noted.
- 15. Review of the financial statements and department update for July 2015-Treasurer.** Lamers went through the report and explained that the interest on investment is below budget by around \$6,115 however; the fair market value adjustment through July is approx. a positive of \$65,400. Interest on taxes is above budget by about \$20,000
- 16. Review of the financial statements and department update for July 2015-Child Support.** Lamers explained that the reimbursement from the federal and state is about 67% and is reimbursed quarterly which will make the numbers harder to review. There is nothing unusual noted.
- 17. Discussion of funding for projects related to the new Highway Facilities.** Wehmeier stated there are no updates. The satellite designs are still being worked on.
- 18. Review and discussion on 2015 projections of budget vs. actual.** Lamers noted the area of concern is still the Medical Examiner and the amount of autopsies will put the budget over by the end of the year. The Sheriff Department's overtime is close right now, but it is projected they will be over when the comp time payouts occur at the end of November. The Sheriff has a major workers comp claim currently that may impact the budget.
- 19. Discussion and possible action establishing agent fees for Department of Motor Vehicle Services.** Frank handed out a sheet with two different vendors and different processing fees for processing title and plate renewal and discussed the different options. The cost of the software would be covered. The fee charged would cover the cost of the staffing. The processing would be done online. Anyone from other counties can come in a use these services, not just Jefferson County residents. A motion was made by Hanneman/Poulson to approve the County Clerk to select one of the two vendors and charge the maximum fee to cover the cost of staff.
- 20. Discussion and possible action on contingency transfer for various items (Safety, Professional Development, Sheriff Items).** Wehmeier went through the handout that was in the packet for contingency analysis. Discussion took place on what has already been approved, the potential contingency transfers and the remaining balance if approved. The remaining estimated balance would be \$389,310. A motion was made by Jones/Hanneman to approve the recommended contingency items totaling \$102,000 listed on the analysis. The motion passed 5-0.
- 21. Update on contingency fund balance.** No discussion took place with the discussion that took place on item #20 updating the amounts.
- 22. Payment of invoices.** After review of the invoices, a motion was made by Poulson/Hanneman to approve the payment of invoices totaling \$557,859.98 for the main audit review and \$1,794,656.53 for the other payments and payroll deductions. The motion passed 5-0.
- 23. Review budget hearing schedule and possible budget updates.-** No updates to the budget.
- 24. Presentation of budget overview.** Wehmeier presented an overview of his recommended budget for 2016. The recommended budget meets the State imposed levy limit.

25. Budget hearings for 2016 – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record.]*

a. MIS

- i. John Rageth, Roland Welsh
- ii. No additional motion/information
- iii. Motion by Hanneman/Poulson to approve the recommended budget (allocated to all other departments)
- iv. Motion passed 5-0.

b. County Board

- i. Jim Schroeder
- ii. No additional motions/information
- iii. Motion by Braughler/Hanneman to approve the recommended budget with a property tax levy of \$392,202.
- iv. Motion passed 5-0.

c. County Clerk

- i. Barb Frank
- ii. No additional motions/information
- iii. Motion by Braughler/Hanneman to approve the recommended budget with a property tax levy of \$226,974.
- iv. Motion passed 5-0.

d. Register of Deeds

- i. Staci Hoffman
- ii. No additional motions/information
- iii. Motion by Schroeder/Hanneman to approve the recommended budget with a property tax reduction of \$181,459.
- iv. Motion passed 5-0.

26. Set future meeting schedule, next meeting date, and possible agenda items –

The next Finance Committee meeting is scheduled for Wednesday, September 16th at 8:30 a.m.

27. Adjourn – A motion was made at 10:35a.m. to recess until Wednesday, September 16th by Braughler/Jones. The motion passed 5-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee Secretary
Jefferson County
/bll

Committee members: Braughler, James, Vice Chair
Hanneman, Jennifer, Secretary
Jones, Dick, Chair
Poulson, Blane
Schroeder, Jim

1. **Call to Order** – Dick Jones called the meeting to order at 8:30 a.m.
2. **Roll Call (establish a quorum)** - All committee members were present. Staff members present were Ben Wehmeier, Brian Lamers, Tammy Worzalla, Yelena Zarwell and Blair Ward. Others present were Alexa Zoellner from the Jefferson Daily Union and Steve Sharpe from the Watertown Daily Times.
3. **Certification of compliance with the Open Meetings Law** – Ben Wehmeier certified that the meeting was in compliance of the Open Meetings Law for the State of Wisconsin.
4. **Approval of the agenda** – There was an error in the revised agenda that had Land and Water Conservation on twice, so the second one will be deleted.
5. **Communications** – None
6. **Public Comment** - None
7. **Review budget hearing schedule and possible budget updates.** No updates to the budget.
8. **Budget hearings for 2016** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record.]*
 - a. **Organization and possible updates to any department budget.** None
 - b. **Human Services**
 - i. Kathi Cauley and Joan Daniel
 - ii. Kathi Cauley passed out a couple spreadsheets and will be available at Finance Department. A motion was made by Schroeder/Braughler to approve an additional staff for the CCS position with the offset coming from grant funding and additional \$34,275 for bonuses and fringes for Social Worker positions (15) for \$2,000 each, with \$32,275 coming from levy and \$2,000 from grant funding. The motion passed 5-0.
 - iii. Motion by Poulson/Hanneman to approve the recommended budget with a tax levy of \$8,331,713.
 - iv. Motion passed 5-0.
 - c. **Health Department**
 - i. Gail Scott and Sandee Schunk
 - ii. No additional motions/information

- iii. Motion by Poulson/Schroeder to approve the recommended budget with a tax levy of \$838,207.
 - iv. Motion passed 5-0.
 - d. Child Support**
 - i. Stacey Jensen
 - ii. No additional motions/information
 - iii. Motion by Braughler/Hanneman to approve the recommended budget with a tax levy of \$166,519.
 - iv. Motion passed 5-0.
 - e. Highway**
 - i. Bill Kern and Greg Winter
 - ii. Bill passed out a packet of information and will be available in the Finance Department.
 - iii. Motion by Poulson/Hanneman to approve the recommended budget with a tax levy of \$5,808,537.
 - iv. Motion passed 5-0.
 - f. County Administrator**
 - i. Ben Wehmeier
 - ii. No additional motions/information
 - iii. Motion by Braughler/Hanneman to approve the recommended budget with a tax levy of \$265,029.
 - iv. Motion passed 5-0.
 - g. Sheriff**
 - i. Paul Milbrath and Jeff Parker
 - ii. No additional motions/information
 - iii. Motion by Schroeder/Poulson to approve the recommended budget with a tax levy of \$12,231,125.
 - iv. Motion passed 5-0.
 - h. Treasurer**
 - i. John Jensen
 - ii. No additional motions/information
 - iii. Motion by Poulson/Hanneman to approve the recommended budget with a tax levy saving of \$821,664.
 - iv. Motion passed 5-0
 - i. UW Extension**
 - i. LaVern Georgson and Kim Buchholz
 - ii. No additional motions/information
 - iii. Motion by Hanneman/Poulson to approve the recommended budget with a tax levy of \$317,552.
 - iv. Motion passed 5-0
 - j. Land & Water Conservation**
 - i. Mark Watkins
 - ii. No additional motions/information
 - iii. Motion by Schroeder/Hanneman to approve the recommended budget with a tax levy of \$236,468
 - iv. Motion passed 5-0
 - k. Economic Development**
 - i. Genevieve Borich
 - ii. No additional motions/information
 - iii. Motion by Braughler/Poulson to approve the recommended budget with a tax levy of \$0

- iv. Motion passed 5-0
- I. **Clerk of Courts**
 - i. Carla Robinson
 - ii. No additional motions/information
 - iii. Motion by Poulson/Hanneman to approve the recommended budget with a tax levy of \$1,561,913
 - iv. Motion passed 5-0

9. **Set future meeting schedule, next meeting date, and possible agenda items –**
The next Finance Committee meeting is scheduled for Thursday, September 17th at 8:30 a.m.

10. **Adjourn –** A motion was made at 10:40 a.m. to recess until Thursday, September 17th by Hanneman/Braughler. The motion passed 5-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee Secretary
Jefferson County

/bll

Jefferson County
Finance Committee Minutes
September 17, 2015

Committee members: Braughler, James, Vice Chair
Hanneman, Jennifer, Secretary
Jones, Dick, Chair
Poulson, Blane
Schroeder, Jim

1. **Call to Order** – Dick Jones called the meeting to order at 8:30 a.m.
2. **Roll Call (establish a quorum)** - All committee members were present except for Jim Schroeder. Staff members present were Ben Wehmeier, Brian Lamers, Tammy Worzalla, Yelena Zarwell and Blair Ward. Others present were Alexa Zoellner from the Jefferson Daily Union.
3. **Certification of compliance with the Open Meetings Law** – Ben Wehmeier certified that the meeting was in compliance of the Open Meetings Law for the State of Wisconsin.
4. **Approval of the agenda** – No changes to agenda were requested.
5. **Communications** – None
6. **Public Comment** – None
7. **Review budget hearing schedule and possible budget updates.** Wehmeier explained that a new summary was handed out and the General Revenue and Expenditure sheets had been passed out. Lamers explained that the amount went up for the tax levy by \$21,565 which was to capture when we did the levy limit the closeout on a TIF District.
8. **Budget hearings for 2016** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record.]*
 - a. **Organization and possible updates to any department budget.** None
 - b. **Corporation Counsel**
 - i. Blair Ward/Connie Freeberg
 - ii. No additional motion/information
 - iii. Motion by Hanneman/Braughler to approve the recommended budget with a tax levy of \$350,991.
 - iv. Motion passed 4-0.

Note: Jim Schroeder was present at 8:38am

- c. Medical Examiner**
 - i. Nichol Wade
 - ii. No additional motions/information
 - iii. Motion by Hanneman/Poulson to approve the recommended budget with a tax levy of \$99,320.
 - iv. Motion passed 5-0.
- d. Central Services**
 - i. Mark Miller
 - ii. No additional motions/information
 - iii. Motion by Braughler/Poulson to approve the recommended budget with a tax levy of \$654,388.
 - iv. Motion passed 5-0.
- e. Human Resources**
 - i. Terri Palm
 - ii. No additional motions/information
 - iii. Motion by Braughler/Schroeder to approve the recommended budget with a tax levy of \$455,087.
 - iv. Motion passed 5-0.
- f. Land Information**
 - i. Andy Erdman
 - ii. No additional motions/information
 - iii. Motion by Hanneman/Poulson to approve the recommended budget with a tax levy of \$362,066.
 - iv. Motion passed 5-0.
- g. Parks Department**
 - i. Joe Nehmer/Kevin Weismann/Augie Tietz
 - ii. No additional motions/information
 - iii. Motion by Hanneman/Poulson to approve the recommended budget with a tax levy of \$760,167.
 - iv. Motion passed 5-0.
- h. Fair Park**
 - i. Dave Diestler
 - ii. No additional motions/information
 - iii. Motion by Hanneman/Schroeder to approve the recommended budget with a tax levy of \$70,349.
 - iv. Motion passed 5-0.
- i. Finance**
 - i. Brian Lamers
 - ii. No additional motions/information
 - iii. Motion by Braughler/Hanneman to approve the recommended budget with a tax levy of \$451,156.
 - iv. Motion passed 5-0
- j. Planning and Zoning**
 - i. Rob Klotz
 - ii. No additional motions/information
 - iii. Motion by Schroeder/Hanneman to approve the recommended budget with a tax levy of \$323,637.
 - iv. Motion passed 5-0

k. Emergency Management

- i. Donna Haugom
- ii. No additional motions/information
- iii. Motion by Braughler/Poulson to approve the recommended budget with a tax levy of \$74,224.
- iv. Motion passed 5-0

l. Library Services

- i. Kelly Terkuest/ Linda Ager/ Sue Hartwick/Stacy Lunsford/Leann Schwardt Lehner/Janet Hoefft/Art Biermeier
- ii. No additional motions/information
- iii. Motion by Braughler/Poulson to approve the recommended budget with a tax levy of \$1,041,235.
- iv. Motion passed 5-0

m. District Attorney

- i. Susan Happ/Leigh Ann Scherer
- ii. No additional motions/information
- iii. Motion by Hanneman/Braughler to approve the recommended budget with a tax levy of \$674,578.
- iv. Motion passed 5-0

n. Veterans' Services

- i. Yvonne Duesterhoeft
- ii. No additional motions/information
- iii. Motion by Schroeder/Poulson to approve the recommended budget with a tax levy of \$160,363.
- iv. Motion passed 5-0

9. Set future meeting schedule, next meeting date, and possible agenda items –

The next Finance Committee meeting is scheduled for Friday, September 18th at 8:30 a.m.

10. Adjourn – A motion was made at 10:35a.m. to recess until Friday, September 18th by Hanneman/Poulson. The motion passed 5-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee Secretary
Jefferson County

/bll

Jefferson County
Finance Committee Minutes
September 18, 2015

Committee members: Braughler, James, Vice Chair
Hanneman, Jennifer, Secretary
Jones, Dick, Chair
Poulson, Blane (Excused)
Schroeder, Jim

1. **Call to Order** – Dick Jones called the meeting to order at 8:30 a.m.
2. **Roll Call (establish a quorum)** - All committee members were present except for Blane Poulson which was excused. Staff members present were Ben Wehmeier, Brian Lamers and Tammy Worzalla. Others present were Alexa Zoellner from the Jefferson Daily Union and Steve Sharpe from the Watertown Daily Times.
3. **Certification of compliance with the Open Meetings Law** – Ben Wehmeier certified that the meeting was in compliance of the Open Meetings Law for the State of Wisconsin.
4. **Approval of the agenda** – No changes to the agenda were requested.
5. **Communications** – None
6. **Public Comment**- None
7. **Review budget hearing schedule and possible budget updates**- No updates to the budget.
8. **Budget hearings for 2016** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record.]*
 - a. **Organization and possible updates to any department budget.** None
 - b. **Outstanding Department Budgets**-None
 - c. **General Revenues**
 - i. Ben Wehmeier/Brian Lamers
 - ii. No additional motions/information
 - iii. Discussion took place that there could be additional changes with the change to contingency balance. Motion was made by Schroeder/Hanneman to approve the General Revenue and Expenditure with a tax levy reduction of \$7,367,457. Motion passed 4-0.
 - iv. No additional motion
 - d. **Fee Schedule**
 - i. Ben Wehmeier/Brian Lamers
 - ii. No additional motions/information
 - iii. Discussion took place on the change to the fee schedule.

- iv. A motion was made by Jones/Hanneman to approve the changes in the fee schedule as presented with the additional DMV changes in the County Clerk to collect for new service for Titles and Plate renewals. The motion passed 3-1 (Braugher)
- e. **Debt Service**
 - i. Ben Wehmeier
 - ii. No additional motions/information
 - iii. A motion was made by Schroeder/Braugher to approve the tax levy of \$1,135,284. Motion passed 4-0.
 - iv. No additional motion
- f. **Capital Projects**
 - i. Brian Lamers
 - ii. No additional motions/information
 - iii. None
 - iv. No additional motion
- g. **Fund Balance Policy**
 - i. Ben Wehmeier/Brian Lamers
 - ii. No additional information
 - iii. Motion by Hanneman/Schroeder to approve the Fund Balance and policy as presented.
 - iv. Motion passed 4-0.
- h. **Set Tax Levy for 2016**

Motion made by Jones/Hanneman to approve the following:

 - I. Set the total tax levy at \$28,620,964 with a breakdown of the tax levy at:
 - 1. County-Wide (1992 statute definition- \$26,743,522 tax levy at a \$4.3294 mill rate.
 - 2. Health Department - \$838,207 tax levy
 - 3. Library System- \$1,039,235 tax levy

Motion passed 4-0

9. Set future meeting schedule, next meeting date, and possible agenda items

The next Finance Committee meeting is scheduled for Thursday, October 8th at 8:30 a.m. Possible agenda items include any 2015 budget to actual issues, disallowance of a claim and the two resolutions from the Farmland Conservation Easement Commission that got referred to the Finance Committee from the last County Board Meeting.

- 10. Adjourn** – A motion was made at 9:15 a.m. to adjourn by Hanneman/Schroeder. The motion passed 4-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee Secretary
Jefferson County

/bll

RESOLUTION NO. 2015-42

Resolution to institute a new Farmland Conservation funding method

Executive Summary

In 2006, the Jefferson County Board of Supervisors created the Jefferson County Farmland Conservation Easement Commission and provided \$20,000 to develop a Purchase of Development Rights (PDR) program with future funding to be determined by the County Board. In 2008, the County Board directed that a portion of proceeds from the sale of County owned farmland in the amount of \$260,000 be allocated to the program. The Board also directed the Finance Committee to recommend allocation of proceeds from future sales of County owned farmland for the purchase of agricultural conservation easements (see attached). Currently, the Jefferson County Farmland Conservation Easement Commission has committed nearly all of these funds toward the purchase of conservation easements and is seeking additional funding to continue the program. Based on the County's past practice of funding the program through proceeds of County land, the Farmland Conservation Easement Commission proposes that proceeds from the sale of all County owned farmland or land which is capable of being farmed, not to exceed the agricultural value of such land, shall be allocated to the Purchase of Agricultural Conservation Easements program and applied toward the purchase of farmland conservation easements as administered by the Jefferson County Farmland Conservation Easement Commission.

WHEREAS, agriculture is a pillar of the Jefferson County economy, and

WHEREAS, the protection of farmland is supported by the County Board and County residents, and

WHEREAS, the County Board, with adoption of the 1999 Jefferson County Agricultural Preservation and Land Use Plan, recommended the establishment of a PACE (Purchase of Agricultural Conservation Easements) program and renewed this commitment with the approval of the 2012 amended Agricultural Preservation and Land Use Plan, and

WHEREAS, Resolution No. 2006-86 established the Jefferson County Farmland Conservation Easement Commission which designated \$20,000 to develop a PCE program and established that, from time to time, future funding mechanisms would be determined by the County Board, and

WHEREAS, recent changes to Wisconsin state law have eliminated a funding source for the Purchase of Agricultural Conservation Easements (PACE) program, and

WHEREAS, the Jefferson County Farmland Conservation Easement Commission has ongoing contract discussions with landowners wishing to preserve agricultural land, and

WHEREAS, funds from Jefferson County are required to provide the necessary incentive for land owners to enter into farmland conservation easements,

NOW, THEREFORE, BE IT RESOLVED that for the purpose of continuing the PACE program in Jefferson County, proceeds from the sale of all County owned farmland or land which is capable of being farmed, not to exceed the agricultural value of such land, shall be allocated to the PACE program and applied toward the purchase of farmland conservation easements as administered by the Jefferson County Farmland Conservation Easement Commission.

Fiscal Note: The fiscal impact of this resolution will be determined after the sale of county owned agricultural land and the allocation of proceeds to the purchase of Agricultural Conservation Easements Program.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Farmland Conservation Easement Commission

Date of Co. Bd. Meeting

Walt Christensen: 08-10-15; J. Blair Ward: 09-02-15; 09-03-15

REVIEWED: Administrator _____; Corp. Counsel _____; Finance Director _____

RESOLUTION NO. 2015-43

Resolution recommending future allocation of funds to the Farmland Conservation Easement Commission for the Purchase of Agricultural Conservation Easements

Executive Summary

In 2006, the Jefferson County Board of Supervisors created the Jefferson County Farmland Conservation Easement Commission and provided \$20,000 to develop a Purchase of Development Rights (PDR) program with future funding to be determined by the County Board. In 2008, the County Board directed that a portion of proceeds from the sale of County owned farmland in the amount of \$260,000 be allocated to the program. The Board also directed the Finance Committee to recommend allocation of proceeds from future sales of County owned farmland for the purchase of agricultural conservation easements (see attached). Currently, the Jefferson County Farmland Conservation Easement Commission has committed nearly all of these funds toward the purchase of conservation easements and is seeking additional funding to continue the program. Based on the County's past practice of funding the program through proceeds of County land, the Farmland Conservation Easement Commission proposes that a portion of the net proceeds from the sale of the former highway shop, not to exceed 20%, be allocated to the Farmland Conservation Easement Commission to continue the County's Purchase of Agricultural Conservation Easements (PACE) program.

WHEREAS, the County Board with adoption of the 1999 Jefferson County Agricultural Preservation and Land Use Plan recommended the establishment of a Purchase of Agricultural Conservation Easements (PACE) program, and renewed this commitment with the approval of the 2012 amended Agricultural Preservation and Land Use Plan, and

WHEREAS, Resolution No. 2006-86 established the Jefferson County Farmland Conservation Easement Commission and said resolution initially provided \$20,000 to develop a Purchase of Development Rights (PDR) program, and established that, from time to time, future funding mechanisms would be determined by the County Board, and

WHEREAS, the County Board approved Resolutions No. 2008-15 and No. 2008-55, per the Finance Committee's recommendation, directing that a portion of proceeds from the sale of County owned farmland be allocated (\$260,000) to the PCE Program, and

WHEREAS, the Commission has judiciously committed nearly all these funds to the purchase of conservation easements leveraging matching, private, state and federal funds, and said easement contracts were approved by the County Board, and

WHEREAS, the new Highway Shop has required the removal of more County owned farmland from agricultural use, and

WHEREAS, precedent has been set for the allocation of funds equivalent to the County Farm acreage's agricultural value to be set aside for the Commission's agricultural conservation easement program when County farmland converted from its agricultural status,

NOW, THEREFORE, BE IT RESOLVED that if and when the former highway shop property is sold, a portion of these funds equivalent to the agricultural value of the former County Farm property now converted to Highway Department use, not to exceed 20% of the net proceeds, be allocated to the Farmland Conservation Easement Commission to continue the County's Purchase of Agricultural Conservation Easements program.

Fiscal Note: The fiscal impact of this resolution will be determined after the sale of the former Highway Department facility and the allocation of 20% of the net proceeds to the Purchase of Agricultural Conservation Easements Program.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by:
Farmland Conservation Easement Commission

Date of Co. Bd. Meeting

Steven Nass: 08-10-15; J. Blair Ward: 09-02-15; 09-03-15

REVIEWED: Administrator _____; Corp. Counsel _____; Finance Director _____

RESOLUTION NO. 2008-15

Resolution establishing mechanism to fund purchase of farmland conservation easements

WHEREAS, preserving working farmland will help maintain Jefferson County's economic base as agriculture contributes over \$440 million to county income and employs over 10,000 county residents, and

WHEREAS, over 99% of county farmland is owned by individuals, families, or family organizations and these owners pay over \$40 million in taxes, and

WHEREAS, preserving farmland also retains rural character and "small town" atmosphere, along with the County's landscape for all to enjoy, and farmers maintain many natural areas and wildlife habitats, and

WHEREAS, preserving farmland enhances the environment by recharging groundwater and protects water quality in streams, rivers, and lakes from excessive runoff, and

WHEREAS, for the Farmland Conservation Easement Commission to robustly pursue the stated goal of agricultural land preservation as set forth in the County's Land Use Plan, it is necessary for the Commission to have a source of revenue, and

WHEREAS, proceeds from the sale of county owned farmland would provide a flow of income without requiring an additional tax burden on current and future taxpayers,

NOW, THEREFORE, BE IT RESOLVED that the County Board directs the Finance Committee, on a case by case basis, to recommend to the Board allocation of the proceeds to develop a policy setting forth the use of proceeds from sale of county-owned farmland to possibly increase the acreage of farmland permanently protected from development, and to leverage state and federal funds for the acquisition of conservation easements to protect farmland.

Fiscal Note: This resolution has no current fiscal impact.

AYES 21
NOES 5 (Imrie, Kuhlman, Burow,
Kannard, Torres)
ABSENT 4
ABSTAIN 0

Requested by
Farmland Conservation Easement Commission

05-13-08

Jim Mode and
Philip C. Ristow: 03-10-08; 03-24-08

RESOLUTION NO. 2015-_____

Resolution disallowing the claim of Dawn Boley

WHEREAS, on September 10, 2015, Jefferson County received a claim from Dawn Boley in an amount of \$281.57 for damages to a 2009 Jeep Patriot vehicle on August 24, 2015, which was traveling on Highway 59 that had been seal coated on August 26, 2015, when a vehicle going in the opposite direction threw up gravel that hit the vehicle's windshield. Said damages are alleged to be the result of negligence of Jefferson County, its agents, officials, officers or employees, and

WHEREAS, Jefferson County's insurance carrier, Wisconsin Municipal Mutual Insurance Company, recommends disallowance of the claim, on the basis that the County is not responsible for the alleged damage.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby disallows said claim and directs the Corporation Counsel to give the claimant notice of disallowance.

Fiscal Note: This matter has been referred to Wisconsin Municipal Mutual Insurance Company (WMMIC) and will be resolved in accordance with the terms of the County's policy.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

10-13-15

Connie Freeberg: 09-11-15

REVIEWED: Administrator: _____; Corp. Counsel: JK ; Finance Director: _____

RESOLUTION NO. 2015-_____

Resolution disallowing the claim of Annette Atwater

WHEREAS, on September 29, 2015, Jefferson County received a claim from Annette Atwater in an estimated amount of \$252.04 for damages to a 2004 Honda Odyssey minivan on September 2, 2015, which was traveling on Highway 59 that had been seal coated on August 26, 2015, when vehicles going in the opposite direction threw up stones that hit the claimant's windshield. Said damages are alleged to be the result of negligence of Jefferson County, its agents, officials, officers or employees, and

WHEREAS, Jefferson County's insurance carrier, Wisconsin Municipal Mutual Insurance Company, recommends disallowance of the claim, on the basis that the County is not responsible for the alleged damage.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby disallows said claim and directs the Corporation Counsel to give the claimant notice of disallowance.

Fiscal Note: This matter has been referred to Wisconsin Municipal Mutual Insurance Company (WMMIC) and will be resolved in accordance with the terms of the County's policy.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

10-13-15

Connie Freeberg: 09-30-15

REVIEWED: Administrator: ____; Corp. Counsel: ____; Finance Director: ____

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	(291,222.64)	(291,222.67)	0.03	(436,834.00)	(145,611.36)	66.67%
412100	SALES TAXES FROM COUNTY	(89.14)	(66.67)	(22.47)	(100.00)	(10.86)	89.14%
451005	CHILD SUPPORT FEES	(492.96)	(800.00)	307.04	(1,200.00)	(707.04)	41.08%
451312	EMP PAYROLL CHARGES	-	(66.67)	66.67	(100.00)	(100.00)	0.00%
474201	FAX INTERDEPARTMENT	(10.88)	(20.00)	9.12	(30.00)	(19.12)	36.27%
Totals		(291,815.62)	(292,176.00)	360.38	(438,264.00)	(146,448.38)	66.58%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	94,323.30	103,809.33	(9,486.03)	155,714.00	61,390.70	60.57%
511210	WAGES-REGULAR	66,097.46	77,014.00	(10,916.54)	115,521.00	49,423.54	57.22%
511310	WAGES-SICK LEAVE	3,598.69	-	3,598.69	-	(3,598.69)	#DIV/0!
511320	WAGES-VACATION PAY	8,163.41	-	8,163.41	-	(8,163.41)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	485.33	(485.33)	728.00	728.00	0.00%
511340	WAGES-HOLIDAY PAY	5,160.31	-	5,160.31	-	(5,160.31)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	1,836.28	-	1,836.28	-	(1,836.28)	#DIV/0!
512141	SOCIAL SECURITY	13,364.28	13,670.67	(306.39)	20,506.00	7,141.72	65.17%
512142	RETIREMENT (EMPLOYER)	12,168.10	12,328.67	(160.57)	18,493.00	6,324.90	65.80%
512144	HEALTH INSURANCE	51,996.76	51,468.00	528.76	77,202.00	25,205.24	67.35%
512145	LIFE INSURANCE	64.24	52.67	11.57	79.00	14.76	81.32%
512150	FSA CONTRIBUTION	1,125.00	750.00	375.00	1,125.00	-	100.00%
512173	DENTAL INSURANCE	3,336.33	3,216.00	120.33	4,824.00	1,487.67	69.16%
521213	ACCOUNTING & AUDITING	12,342.00	9,973.33	2,368.67	14,960.00	2,618.00	82.50%
521213	CAFR REPORTING	505.00	336.67	168.33	505.00	-	100.00%
521296	COMPUTER SUPPORT	2,704.40	2,182.00	522.40	3,273.00	568.60	82.63%
531003	NOTARY PUBLIC RELATED	40.00	-	40.00	-	(40.00)	#DIV/0!
531243	FURNITURE & FURNISHINGS	-	133.33	(133.33)	200.00	200.00	0.00%
531303	COMPUTER EQUIPMT & SOFTW/	956.91	413.33	543.58	620.00	(336.91)	154.34%
531311	POSTAGE & BOX RENT	1,609.85	1,333.33	276.52	2,000.00	390.15	80.49%
531312	OFFICE SUPPLIES	1,262.08	2,000.00	(737.92)	3,000.00	1,737.92	42.07%
531313	PRINTING & DUPLICATING	396.82	266.67	130.15	400.00	3.18	99.21%
531314	SMALL ITEMS OF EQUIPMENT	-	66.67	(66.67)	100.00	100.00	0.00%
531324	MEMBERSHIP DUES	690.00	460.00	230.00	690.00	-	100.00%
531351	GAS/DIESEL	-	133.33	(133.33)	200.00	200.00	0.00%
532325	REGISTRATION	220.00	400.00	(180.00)	600.00	380.00	36.67%
532332	MILEAGE	40.26	133.33	(93.07)	200.00	159.74	20.13%
532335	MEALS	-	133.33	(133.33)	200.00	200.00	0.00%
532336	LODGING	-	266.67	(266.67)	400.00	400.00	0.00%
533225	TELEPHONE & FAX	50.96	200.00	(149.04)	300.00	249.04	16.99%
535242	MAINTAIN MACHINERY & EQUIP	-	533.33	(533.33)	800.00	800.00	0.00%
571004	IP TELEPHONY ALLOCATION	608.64	608.67	(0.03)	913.00	304.36	66.66%
571005	DUPLICATING ALLOCATION	38.64	38.67	(0.03)	58.00	19.36	66.62%
571009	MIS PC GROUP ALLOCATION	6,358.64	6,358.67	(0.03)	9,538.00	3,179.36	66.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	2,468.50	2,468.00	0.50	3,702.00	1,233.50	66.68%
591519	OTHER INSURANCE	999.77	942.00	57.77	1,413.00	413.23	70.76%
Totals		292,526.63	292,176.00	350.63	438,264.00	145,737.37	66.75%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		711.01	(0.00)	711.01	-	(711.01)	#DIV/0!

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	(95,406.00)	(95,406.00)	-	(143,109.00)	(47,703.00)	66.67%
431001	MARRIAGE LICENSE FEES	(14,310.00)	(13,860.00)	(450.00)	(20,790.00)	(6,480.00)	68.83%
431003	CONSERVATION LICENSE	(138.05)	(66.67)	(71.38)	(100.00)	38.05	138.05%
431005	DOMESTIC PARTNER LICENSE	-	(86.67)	86.67	(130.00)	(130.00)	0.00%
431006	DOMESTIC PARTNER TERM FEE	(175.00)	-	(175.00)	-	175.00	#DIV/0!
431007	DNR-ATV-BOAT-SNOW-CO CLERK	(129.50)	(133.33)	3.83	(200.00)	(70.50)	64.75%
451002	PRIVATE PARTY PHOTOCOPY	(5.00)	-	(5.00)	-	5.00	#DIV/0!
451003	MARRIAGE WAIVER FEES	(805.00)	(600.00)	(205.00)	(900.00)	(95.00)	89.44%
451024	DMV TEMP LICENSE PLATE FEES	(275.00)	(173.33)	(101.67)	(260.00)	15.00	105.77%
451033	MARRIAGE LIC VOID / REISSUE	(90.00)	-	(90.00)	-	90.00	#DIV/0!
451306	COUNTY DIRECTORY FEES	(3.78)	-	(3.78)	-	3.78	#DIV/0!
451308	POSTAGE FEES	(439.78)	(266.67)	(173.11)	(400.00)	39.78	109.95%
451404	PASSPORT FEES	(13,299.00)	(11,333.33)	(1,965.67)	(17,000.00)	(3,701.00)	78.23%
451413	PASSPORT PHOTO FEES	(4,331.88)	(4,093.33)	(238.55)	(6,140.00)	(1,808.12)	70.55%
474201	FAX INTERDEPARTMENT	(10.87)	(26.67)	15.80	(40.00)	(29.13)	27.18%
Totals		(129,418.86)	(126,046.00)	(3,372.86)	(189,069.00)	(59,650.14)	68.45%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	47,927.92	48,020.00	(92.08)	72,030.00	24,102.08	66.54%
511210	WAGES-REGULAR	24,813.85	29,056.67	(4,242.82)	43,585.00	18,771.15	56.93%
511310	WAGES-SICK LEAVE	805.70	-	805.70	-	(805.70)	#DIV/0!
511320	WAGES-VACATION PAY	2,485.92	-	2,485.92	-	(2,485.92)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	152.00	(152.00)	228.00	228.00	0.00%
511340	WAGES-HOLIDAY PAY	664.77	-	664.77	-	(664.77)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	31.22	-	31.22	-	(31.22)	#DIV/0!
512141	SOCIAL SECURITY	5,691.91	5,808.67	(116.76)	8,713.00	3,021.09	65.33%
512142	RETIREMENT (EMPLOYER)	5,648.97	5,684.00	(35.03)	8,526.00	2,877.03	66.26%
512144	HEALTH INSURANCE	23,827.02	23,388.67	438.35	35,083.00	11,255.98	67.92%
512145	LIFE INSURANCE	49.04	48.67	0.37	73.00	23.96	67.18%
512150	FSA CONTRIBUTION	500.00	333.33	166.67	500.00	-	100.00%
512173	DENTAL INSURANCE	1,494.01	1,440.00	54.01	2,160.00	665.99	69.17%
529167	CONSERVATION CONGRESS	444.00	500.00	(56.00)	750.00	306.00	59.20%
531243	FURNITURE & FURNISHINGS	737.00	-	737.00	-	(737.00)	#DIV/0!
531301	OFFICE EQUIPMENT	-	333.33	(333.33)	500.00	500.00	0.00%
531303	COMPUTER EQUIPMT & SOFTWA	21.80	333.33	(311.53)	500.00	478.20	4.36%
531311	POSTAGE & BOX RENT	1,519.68	1,666.67	(146.99)	2,500.00	980.32	60.79%
531312	OFFICE SUPPLIES	929.87	666.67	263.20	1,000.00	70.13	92.99%
531313	PRINTING & DUPLICATING	894.61	666.67	227.94	1,000.00	105.39	89.46%
531323	SUBSCRIPTIONS-TAX & LAW	111.75	-	111.75	-	(111.75)	#DIV/0!
531324	MEMBERSHIP DUES	100.00	66.67	33.33	100.00	-	100.00%
532325	REGISTRATION	450.00	200.00	250.00	300.00	(150.00)	150.00%
532332	MILEAGE	270.25	400.00	(129.75)	600.00	329.75	45.04%
532335	MEALS	62.00	80.00	(18.00)	120.00	58.00	51.67%
532336	LODGING	216.00	420.00	(204.00)	630.00	414.00	34.29%
532339	OTHER TRAVEL & TOLLS	6.00	13.33	(7.33)	20.00	14.00	30.00%
533225	TELEPHONE & FAX	294.62	333.33	(38.71)	500.00	205.38	58.92%
533236	WIRELESS INTERNET	160.08	113.33	46.75	170.00	9.92	94.16%
571004	IP TELEPHONY ALLOCATION	365.36	365.33	0.03	548.00	182.64	66.67%
571005	DUPLICATING ALLOCATION	545.36	545.33	0.03	818.00	272.64	66.67%
571009	MIS PC GROUP ALLOCATION	3,936.00	3,936.00	-	5,904.00	1,968.00	66.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	1,032.82	1,032.67	0.15	1,549.00	516.18	66.68%
591519	OTHER INSURANCE	459.96	441.33	18.63	662.00	202.04	69.48%
Totals		126,497.49	126,046.00	451.49	189,069.00	62,571.51	66.91%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
#DIV/0!							
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		(2,921.37)	-	(2,921.37)	-	2,921.37	#DIV/0!

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
411100	GENERAL PROPERTY TAXES	(29,987.36)	(29,987.33)	(0.03)	(44,981.00)	(14,993.64)	66.67%
472004	ELECTION REIMBURSEMENT	(18,930.64)	(13,333.33)	(5,597.31)	(20,000.00)	(1,069.36)	94.65%
472007	MUNICIPAL OTHER CHARGES	(534.67)	(1,066.67)	532.00	(1,600.00)	(1,065.33)	33.42%
472008	SVRS CHARGES-GOVT UNITS	(2,748.76)	(1,533.33)	(1,215.43)	(2,300.00)	448.76	119.51%
473015	ELECTION MAINT CONTRACTS	(5,382.00)	(8,676.67)	3,294.67	(13,015.00)	(7,633.00)	41.35%
483002	MISC SALE/MATERIAL & SUPPLY	-	(10,826.67)	10,826.67	(16,240.00)	(16,240.00)	0.00%
Totals		(57,583.43)	(65,424.00)	7,840.57	(98,136.00)	(40,552.57)	58.68%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
511210	WAGES-REGULAR	11,283.40	12,649.33	(1,365.93)	18,974.00	7,690.60	59.47%
511240	WAGES-TEMPORARY	-	333.33	(333.33)	500.00	500.00	0.00%
511310	WAGES-SICK LEAVE	440.20	-	440.20	-	(440.20)	#DIV/0!
511320	WAGES-VACATION PAY	124.00	-	124.00	-	(124.00)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	39.33	(39.33)	59.00	59.00	0.00%
511340	WAGES-HOLIDAY PAY	215.44	-	215.44	-	(215.44)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP	9.17	-	9.17	-	(9.17)	#DIV/0!
512141	SOCIAL SECURITY	892.49	995.33	(102.84)	1,493.00	600.51	59.78%
512142	RETIREMENT (EMPLOYER)	820.81	885.33	(64.52)	1,328.00	507.19	61.81%
512144	HEALTH INSURANCE	5,453.31	5,847.33	(394.02)	8,771.00	3,317.69	62.17%
512145	LIFE INSURANCE	11.18	11.33	(0.15)	17.00	5.82	65.76%
512150	FSA CONTRIBUTION	125.00	83.33	41.67	125.00	-	100.00%
512173	DENTAL INSURANCE	323.31	360.00	(36.69)	540.00	216.69	59.87%
529153	BOARD OF CANVASSORS	220.00	293.33	(73.33)	440.00	220.00	50.00%
531303	COMPUTER EQUIPMT & SOFTW/	597.00	-	597.00	-	(597.00)	#DIV/0!
531311	POSTAGE & BOX RENT	1.46	40.00	(38.54)	60.00	58.54	2.43%
531312	OFFICE SUPPLIES	178.88	733.33	(554.45)	1,100.00	921.12	16.26%
531313	PRINTING & DUPLICATING	9,385.28	10,000.00	(614.72)	15,000.00	5,614.72	62.57%
531314	SMALL ITEMS OF EQUIPMENT	-	333.33	(333.33)	500.00	500.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	2,538.13	3,333.33	(795.20)	5,000.00	2,461.87	50.76%
532332	MILEAGE	44.28	33.33	10.95	50.00	5.72	88.56%
532335	MEALS	67.20	83.33	(16.13)	125.00	57.80	53.76%
532336	LODGING	90.00	-	90.00	-	(90.00)	#DIV/0!
532339	OTHER TRAVEL & TOLLS	10.00	-	10.00	-	(10.00)	#DIV/0!
533225	TELEPHONE & FAX	14.86	66.67	(51.81)	100.00	85.14	14.86%
533236	WIRELESS INTERNET	160.00	200.00	(40.00)	300.00	140.00	53.33%
535242	MAINTAIN MACHINERY & EQUIP	15,664.07	15,883.33	(219.26)	23,825.00	8,160.93	65.75%
571004	IP TELEPHONY ALLOCATION	122.00	122.00	-	183.00	61.00	66.67%
571005	DUPLICATING ALLOCATION	42.64	42.67	(0.03)	64.00	21.36	66.63%
571009	MIS PC GROUP ALLOCATION	1,816.64	1,816.67	(0.03)	2,725.00	908.36	66.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	330.64	330.67	(0.03)	496.00	165.36	66.66%
591519	OTHER INSURANCE	74.13	80.67	(6.54)	121.00	46.87	61.26%
594810	CAP EQUIPMENT	-	10,826.67	(10,826.67)	16,240.00	16,240.00	0.00%
Totals		51,055.52	65,424.00	(14,368.48)	98,136.00	47,080.48	52.03%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		(6,527.91)	-	(6,527.91)	-	6,527.91	#DIV/0!

Treasurer-August
1401

Date Ran 9/21/2015
Period 8
Year 2015

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	459,530.00	459,530.00	-	689,295.00	229,765.00	66.67%
411300	DNR PILT	(57,596.65)	(33,333.33)	(24,263.32)	(50,000.00)	7,596.65	115.19%
411500	MANAGED FOREST	(1,338.39)	(2,000.00)	661.61	(3,000.00)	(1,661.61)	44.61%
418100	INTEREST ON TAXES	(447,256.21)	(433,333.33)	(13,922.88)	(650,000.00)	(202,743.79)	68.81%
441030	AG USE CONV PENALTY	(4,757.65)	(2,000.00)	(2,757.65)	(3,000.00)	1,757.65	158.59%
451007	TREASURERS FEES	(220.25)	(400.00)	179.75	(600.00)	(379.75)	36.71%
481001	INTEREST & DIVIDENDS	(122,330.60)	(133,333.33)	11,002.73	(200,000.00)	(77,669.40)	61.17%
481004	FAIR MARKET VALUE ADJUSTME	(37,691.47)	-	(37,691.47)	-	37,691.47	#DIV/0!
Totals		(211,661.22)	(144,870.00)	(66,791.22)	(217,305.00)	(5,643.78)	97.40%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	42,184.32	42,265.33	(81.01)	63,398.00	21,213.68	66.54%
511210	WAGES-REGULAR	18,832.33	27,738.67	(8,906.34)	41,608.00	22,775.67	45.26%
511310	WAGES-SICK LEAVE	5,285.54	-	5,285.54	-	(5,285.54)	#DIV/0!
511320	WAGES-VACATION PAY	1,323.34	-	1,323.34	-	(1,323.34)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	92.00	(92.00)	138.00	138.00	0.00%
511340	WAGES-HOLIDAY PAY	439.80	-	439.80	-	(439.80)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	86.92	-	86.92	-	(86.92)	#DIV/0!
511380	WAGES-BEREAVEMENT	101.66	-	101.66	-	(101.66)	#DIV/0!
512141	SOCIAL SECURITY	5,031.58	5,257.33	(225.75)	7,886.00	2,854.42	63.80%
512142	RETIREMENT (EMPLOYER)	5,021.24	5,146.67	(125.43)	7,720.00	2,698.76	65.04%
512144	HEALTH INSURANCE	25,375.81	24,792.00	583.81	37,188.00	11,812.19	68.24%
512145	LIFE INSURANCE	43.80	43.33	0.47	65.00	21.20	67.38%
512150	FSA CONTRIBUTION	506.25	353.33	152.92	530.00	23.75	95.52%
512173	DENTAL INSURANCE	1,577.63	1,526.67	50.96	2,290.00	712.37	68.89%
521232	INVEST ADVISOR FEES	12,842.30	21,333.33	(8,491.03)	32,000.00	19,157.70	40.13%
531311	POSTAGE & BOX RENT	5,829.49	4,666.67	1,162.82	7,000.00	1,170.51	83.28%
531312	OFFICE SUPPLIES	573.88	666.67	(92.79)	1,000.00	426.12	57.39%
531313	PRINTING & DUPLICATING	168.32	33.33	134.99	50.00	(118.32)	336.64%
531314	SMALL ITEMS OF EQUIPMENT	-	33.33	(33.33)	50.00	50.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	2,892.30	-	2,892.30	-	(2,892.30)	#DIV/0!
531324	MEMBERSHIP DUES	-	66.67	(66.67)	100.00	100.00	0.00%
532325	REGISTRATION	-	166.67	(166.67)	250.00	250.00	0.00%
532332	MILEAGE	-	200.00	(200.00)	300.00	300.00	0.00%
532335	MEALS	-	20.00	(20.00)	30.00	30.00	0.00%
532336	LODGING	-	200.00	(200.00)	300.00	300.00	0.00%
533225	TELEPHONE & FAX	50.40	166.67	(116.27)	250.00	199.60	20.16%
571004	IP TELEPHONY ALLOCATION	365.36	365.33	0.03	548.00	182.64	66.67%
571005	DUPLICATING ALLOCATION	123.36	123.33	0.03	185.00	61.64	66.68%
571009	MIS PC GROUP ALLOCATION	4,844.64	4,844.67	(0.03)	7,267.00	2,422.36	66.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	1,099.68	1,099.33	0.35	1,649.00	549.32	66.69%
591519	OTHER INSURANCE	501.50	535.33	(33.83)	803.00	301.50	62.45%
591521	OFFICIAL BONDS	130.00	2,133.33	(2,003.33)	3,200.00	3,070.00	4.06%
593256	BANK CHARGES	1,040.00	1,000.00	40.00	1,500.00	460.00	69.33%
Totals		136,271.45	144,870.00	(8,598.55)	217,305.00	81,033.55	62.71%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
							#DIV/0!
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		(75,389.77)	0.00	(75,389.77)	-	75,389.77	#DIV/0!

Treasurer-August
1402 Tax Deed Exp

Date Ran 9/21/2015
Period 8
Year 2015

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	13,366.64	13,366.67	(0.03)	20,050.00	6,683.36	66.67%
451030	FORECLOSURE REIMBURSEMENT	-	(666.67)	666.67	(1,000.00)	(1,000.00)	0.00%
483005	GAIN/LOSS-SALE FORCLD PRPTY	-	(26,666.67)	26,666.67	(40,000.00)	(40,000.00)	0.00%
Totals		13,366.64	(13,966.67)	27,333.31	(20,950.00)	(34,316.64)	-63.80%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
521212	LEGAL	3.00	66.67	(63.67)	100.00	97.00	3.00%
521219	OTHER PROFESSIONAL SERV	-	66.67	(66.67)	100.00	100.00	0.00%
521255	PAPER SERVICE	-	66.67	(66.67)	100.00	100.00	0.00%
521273	TITLE SEARCH	-	1,333.33	(1,333.33)	2,000.00	2,000.00	0.00%
531311	POSTAGE & BOX RENT	5.00	133.33	(128.33)	200.00	195.00	2.50%
531313	PRINTING & DUPLICATING	-	33.33	(33.33)	50.00	50.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	-	266.67	(266.67)	400.00	400.00	0.00%
593742	UNCOLLECTED TAXES	1,486.60	10,000.00	(8,513.40)	15,000.00	13,513.40	9.91%
593749	OTHER LOSSES	-	2,000.00	(2,000.00)	3,000.00	3,000.00	0.00%
Totals		1,494.60	13,966.67	(12,472.07)	20,950.00	19,455.40	7.13%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
							#DIV/0!
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		14,861.24	(0.00)	14,861.24	-	(14,861.24)	#DIV/0!

Treasurer-August
1403 Plat books

Date Ran 9/21/2015
Period 8
Year 2015

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	1,846.64	1,846.67	(0.03)	2,770.00	923.36	66.67%
451010	SALE OF MAPS & PLAT BOOKS	(1,279.80)	(2,333.33)	1,053.53	(3,500.00)	(2,220.20)	36.57%
451308	POSTAGE FEES	(21.00)	(33.33)	12.33	(50.00)	(29.00)	42.00%
471212	STATE PLAT BOOK SALES	-	(40.00)	40.00	(60.00)	(60.00)	0.00%
473014	LOCAL GOV'T PLAT BOOKS SALES	(25.00)	(40.00)	15.00	(60.00)	(35.00)	41.67%
474014	DEPT PLAT BOOK CHARGES	(25.00)	(66.67)	41.67	(100.00)	(75.00)	25.00%
Totals		495.84	(666.67)	1,162.51	(1,000.00)	(1,495.84)	-49.58%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
531349	OTHER OPERATING EXPENSES	-	666.67	(666.67)	1,000.00	1,000.00	0.00%
Totals		-	666.67	(666.67)	1,000.00	1,000.00	0.00%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
							#DIV/0!
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		495.84	(0.00)	495.84	-	(495.84)	#DIV/0!

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	(124,367.36)	(124,367.33)	{0.03}	(186,551.00)	(62,183.64)	66.67%
421001	STATE AID	(111,099.00)	(73,040.00)	{38,059.00}	(109,560.00)	1,539.00	101.40%
421010	M S L INCENTIVES	(15,857.00)	(13,133.33)	(2,723.67)	(19,700.00)	(3,843.00)	80.49%
421012	STATE AID CS + ALL OTHERS	(367,276.13)	(532,961.33)	165,685.20	(799,442.00)	(432,165.87)	45.94%
421012	ST AID WAGES ALLOCATE	29,810.50	49,778.67	(19,968.17)	74,668.00	44,857.50	39.92%
421013	OTHER DEPT WAGE RETENTION	(9,848.67)	(16,426.67)	6,578.00	(24,640.00)	(14,791.33)	39.97%
421050	CS PERFORMANCE BASED INC	-	(110,214.00)	110,214.00	(165,321.00)	(165,321.00)	0.00%
421096	STATE AID MEDICAL SUPPORT	(7,322.00)	(5,666.67)	(1,655.33)	(8,500.00)	(1,178.00)	86.14%
442004	EXTRADITION REIMBURSEMENT	(90.97)	(266.67)	175.70	(400.00)	(309.03)	22.74%
451011	CS PROG FEE REDUCE 66%	5,399.78	8,756.00	(3,356.22)	13,134.00	7,734.22	41.11%
451013	NIVD ACTIVITIES REDUCTION	(630.39)	(2,573.33)	1,942.94	(3,860.00)	(3,229.61)	16.33%
451014	CS PROGRAM FEES	(11,210.17)	(13,000.00)	1,789.83	(19,500.00)	(8,289.83)	57.49%
455003	NON-IVD SERVICE FEES	(905.00)	(1,050.00)	145.00	(1,575.00)	(670.00)	57.46%
455021	GENETIC TEST FEE	(108.00)	-	(108.00)	-	108.00	#DIV/0!
Totals		(613,504.41)	(834,164.67)	220,660.26	(1,251,247.00)	(637,742.59)	49.03%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	122,048.18	144,830.00	(22,781.82)	217,245.00	95,196.82	56.18%
511210	WAGES-REGULAR	268,403.98	314,046.00	(45,642.02)	471,069.00	202,665.02	56.98%
511220	WAGES-OVERTIME	2,472.77	3,770.67	(1,297.90)	5,656.00	3,183.23	43.72%
511240	WAGES-TEMPORARY	3,749.96	5,833.33	(2,083.37)	8,750.00	5,000.04	42.86%
511310	WAGES-SICK LEAVE	15,938.98	-	15,938.98	-	(15,938.98)	#DIV/0!
511320	WAGES-VACATION PAY	28,638.00	-	28,638.00	-	(28,638.00)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	1,657.33	(1,657.33)	2,486.00	2,486.00	0.00%
511340	WAGES-HOLIDAY PAY	12,192.59	-	12,192.59	-	(12,192.59)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	3,588.13	-	3,588.13	-	(3,588.13)	#DIV/0!
511380	WAGES-BEREAVEMENT	969.60	-	969.60	-	(969.60)	#DIV/0!
512141	SOCIAL SECURITY	33,377.73	35,002.00	(1,624.27)	52,503.00	19,125.27	63.57%
512142	RETIREMENT (EMPLOYER)	30,678.09	31,228.67	(550.58)	46,843.00	16,164.91	65.49%
512144	HEALTH INSURANCE	138,363.18	140,370.67	(2,007.49)	210,556.00	72,192.82	65.71%
512145	LIFE INSURANCE	226.58	232.00	(5.42)	348.00	121.42	65.11%
512150	FSA CONTRIBUTION	3,075.00	2,050.00	1,025.00	3,075.00	-	100.00%
512173	DENTAL INSURANCE	9,303.13	9,168.00	135.13	13,752.00	4,448.87	67.65%
512155	PAPER SERVICE	3,121.03	8,666.67	(5,545.64)	13,000.00	9,878.97	24.01%
512156	GENETIC TESTS	2,661.75	5,200.00	(2,538.25)	7,800.00	5,138.25	34.13%
512196	COMPUTER SUPPORT	910.40	1,558.67	(648.27)	2,338.00	1,427.60	38.94%
529160	INTERPRETER FEE	1,921.50	1,266.67	654.83	1,900.00	(21.50)	101.13%
529299	PURCHASE CARE & SERVICES	45,360.00	41,126.67	4,233.33	61,690.00	16,330.00	73.53%
531003	NOTARY PUBLIC RELATED	150.00	66.67	83.33	100.00	(50.00)	150.00%
531246	FPLS FEES	1,372.00	1,790.00	(418.00)	2,685.00	1,313.00	51.10%
531298	UNITED PARCEL SERVICE UPS	-	16.67	(16.67)	25.00	25.00	0.00%
531301	OFFICE EQUIPMENT	-	268.67	(268.67)	403.00	403.00	0.00%
531303	COMPUTER EQUIPMT & SOFTW/	597.00	398.00	199.00	597.00	-	100.00%
531311	POSTAGE & BOX RENT	11,434.72	11,000.00	434.72	16,500.00	5,065.28	69.30%
531311	POSTAGE - NIVD	1,628.50	900.00	728.50	1,350.00	(278.50)	120.63%
531312	OFFICE SUPPLIES	9,103.19	9,333.33	(230.14)	14,000.00	4,896.81	65.02%
531313	PRINTING & DUPLICATING	1,890.77	1,563.33	327.44	2,345.00	454.23	80.63%
531314	SMALL ITEMS OF EQUIPMENT	252.46	1,133.33	(880.87)	1,700.00	1,447.54	14.85%
531321	PUBLICATION OF LEGAL NOTICE	905.62	666.67	238.95	1,000.00	94.38	90.56%
531323	SUBSCRIPTIONS-TAX & LAW	2,130.08	2,042.67	87.41	3,064.00	933.92	69.52%
531324	MEMBERSHIP DUES	1,804.34	1,420.00	384.34	2,130.00	325.66	84.71%
531348	EDUCATIONAL SUPPLIES	330.71	866.67	(535.96)	1,300.00	969.29	25.44%
531351	GAS/DIESEL	15.01	-	15.01	-	(15.01)	#DIV/0!
532325	REGISTRATION	1,684.00	1,956.67	(272.67)	2,935.00	1,251.00	57.38%
532332	MILEAGE	720.49	1,094.00	(373.51)	1,641.00	920.51	43.91%
532334	COMMERCIAL TRAVEL	209.00	266.67	(57.67)	400.00	191.00	52.25%
532335	MEALS	508.46	823.33	(314.87)	1,235.00	726.54	41.17%
532336	LODGING	1,436.49	1,804.00	(367.51)	2,706.00	1,269.51	53.09%
532339	OTHER TRAVEL & TOLLS	189.25	186.67	2.58	280.00	90.75	67.59%
532340	CONTRACTED EXTRADITIONS	-	6,666.67	(6,666.67)	10,000.00	10,000.00	0.00%
533225	TELEPHONE & FAX	507.73	1,200.00	(692.27)	1,800.00	1,292.27	28.21%
535242	MAINTAIN MACHINERY & EQUIP	1,000.06	1,573.33	(573.27)	2,360.00	1,359.94	42.38%
571004	IP TELEPHONY ALLOCATION	2,069.36	2,069.33	0.03	3,104.00	1,034.64	66.67%
571005	DUPLICATING ALLOCATION	196.64	196.67	(0.03)	295.00	98.36	66.66%
571009	MIS PC GROUP ALLOCATION	29,068.00	29,068.00	-	43,602.00	14,534.00	66.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	7,417.18	7,415.33	1.85	11,123.00	3,705.82	66.68%
591519	OTHER INSURANCE	2,477.85	2,370.67	107.18	3,556.00	1,078.15	69.68%
Totals		806,099.49	834,164.67	(28,065.18)	1,251,247.00	445,147.51	64.42%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
#DIV/0!							
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		192,595.08	(0.00)	192,595.08	-	(192,595.08)	#DIV/0!

RESOLUTION NO. 2015-_____

Resolution establishing countywide levy and fees

WHEREAS, the proposed 2016 County Budget was submitted to the Board by the County Administrator on October 13, 2015, and

WHEREAS, the proposed 2016 County Budget was the subject of a public hearing on October 27, 2015, and

WHEREAS, the Board has considered all amendments.

NOW, THEREFORE, BE IT RESOLVED that the authorized positions, the total department appropriation for each department, Fund Balance application and assignments in the Recommended Budget book, and the levy contained in the countywide portion of the 2016 Budget, as amended, be adopted and the sum of \$26,743,522 be levied as a county tax to be raised on the 2015 tax roll, and

BE IT FURTHER RESOLVED that the above amount be apportioned according to equalized values established by the Wisconsin Department of Revenue.

BE IT FURTHER RESOLVED that the fee schedule for various licenses, permits and services used to establish revenue amounts in the budget are hereby approved.

Fiscal Note: As presented, the countywide levy is proposed at \$26,743,522, which is a mill rate of \$4.1452 for general operations and \$.1842 for debt service fund for a total of \$4.3294 per \$1,000 of equalized value. In 2015 the general operations mill rate was \$4.1962 for a reduction of \$.051 per \$1,000 from the 2016 general operations.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

11/10/15

Brian Lamers 9/18/15

APPROVED: Administrator _____; Corp. Counsel _____; Finance Director _____

RESOLUTION NO. 2015-_____

Resolution establishing non-countywide levies for health and library services

WHEREAS, the non-countywide budget for 2016 containing total department appropriations and levies is apportioned to the municipalities benefiting from the services furnished.

NOW, THEREFORE, BE IT RESOLVED that the sums listed below be levied upon all property in Jefferson County that is taxable for the purpose listed:

Health Department	\$ 838,207
Library Services	\$ 1,039,235

BE IT FURTHER RESOLVED that the above amounts be apportioned to equalized values as established by the State Department of Revenue.

Fiscal Note: Health mill rate is \$.1551; library mill rate is \$.3379 per \$1,000 of equalized value.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

11/10/15

Brian Lamers 9/18/15

APPROVED: Administrator _____; Corp. Counsel _____; Finance Director _____

**Jefferson County
Contingency Fund
For the Year Ended December 31, 2015**

Ledger Date	Description	General (599900)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-15	Tax Levy	560,056.00	270,000.00		
12-Feb-15	Sheriff-Additional Cost-Radio System	(119,007.00)		Finance Committee	18-Feb-15
14-Jul-15	Administration Vehicle	(5,000.00)		County Board	20-Jul-15
8-Sep-15	Administrator Bonus	(5,800.00)		County Board	8-Sep-15
14-Sep-15	Professional Development	(10,000.00)		Finance Committee	18-Sep-15
14-Sep-15	Outlook (email) at Sheriff Dept	(4,000.00)		Finance Committee	18-Sep-15
14-Sep-15	CIS Penalty -Sheriff (License)	(58,000.00)		Finance Committee	18-Sep-15
14-Sep-15	Safety Items (Cabinets, Training, AED's, First Aid etc)	(30,000.00)		Finance Committee	18-Sep-15
Total amount available		328,249.00	270,000.00		
Net		328,249.00	270,000.00		

Note: There may be \$86,191 of contingency transfer for Sheriff and Fair Park Fiber optic project at year end was approved at Finance 4/9/15
 There was approval of a possible contingency transfer to the MIS department of \$12,700 for additional space for email retainage at Finance 6/9/15
 There was approval on Aug 11. Resolution 2015-36 to purchase up to 4 acres of land. Part with Highway Budget and the remnant out of contingency not to exceed \$34,122 as a total.