

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

Date: Tuesday, March 8, 2016

Time: 5:00 p.m.

Committee members: Jones, Richard (Chair) Poulson, Blane
Braughler, 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 February 11, 2016
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 disallowing the claims of Kent Sormrud and WE Energies.
9. Discussion and possible action on determining disposition of foreclosed properties and setting minimum bids to be submitted.
10. Discussion and possible action on electronic recycling costs.
11. Discussion and recommendation to the County Board regarding departmental surplus (deficit) activity for 2015 and related budget amendments for 2015.
12. Discussion and recommendation to the County Board regarding 2015 non-lapsing departmental requests amending the 2016 budget.
13. Discussion and possible action for out of state travel for the Human Services Director.
14. Discussion of funding for projects related to the new Highway Facilities or sale of old Highway Facilities
15. Review and discussion on the 2017 budget calendar
16. Set future meeting schedule, next meeting date, and possible agenda items
17. Payment of invoices
18. Adjourn

Next scheduled meetings: Thursday, April 14, 2016 Regular Meeting
Thursday, May 12, 2016 Regular Meeting
Thursday, June 9, 2016 Regular Meeting
Thursday, July 14, 2016 Regular Meeting
Thursday, August 11, 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
February 11, 2016

Committee members: Braughler, James B (Vice Chair) Poulson, Blane
Hanneman, Jennifer (Secretary) Schroeder, Jim (Absent)
Jones, Richard C. (Chair)

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 except for Jim Schroeder which was excused. Staff in attendance was Ben Wehmeier, Tammy Worzalla, Blair Ward, John Jensen, Connie Freeberg and Brian Lamers. Others present were Alexa Zoellner from the Jefferson Daily Union, Allen Larson from Bender, Levi, Larson & Associates, S.C., Pamela Capin, Brent Alwin and Theresa Blankenship.
3. **Certification of compliance with the Open Meetings Law** – Wehmeier certified that notice of the meeting complied with the Open Meetings Law.
4. **Approval of the agenda**-May move the agenda around with Administrator Wehmeier needing to leave at 9:00 am and then returning at approximately 9:30 am.
5. **Approval of Finance Committee minutes for January 14, 2016.** A motion was made by Hanneman/Poulson to approve the January 14, 2016 minutes. The motion passed 4-0.
6. **Communications** – None
7. **Public Comments** – None
8. **Discussion and possible action on granting the right of former owners to repurchase lands to which Jefferson County has taken title through delinquent tax enforcement collection, pursuant to Jefferson County Ordinance Number 2002-13 and State Statute section 75.35.** (Parcel #012-0816-0522-002 and Parcel #012-0816-0522-003) Mr. Allen Larson stated he has been working with Pamela Capin on getting a loan of approximately \$50,000. Presently, they are unable to get a loan. He stated part of the issue is Ms. Capin is going through a divorce and will not be finalized until April 18th. Currently, the property is being insured and utilities paid by Ms. Capin. Larson explained that they are there to get an extension of the deadline on purchasing the properties back. Ward stated he was concerned that in order to sell the properties it takes time to go through the process of publication. Ward recommended that the Committee consider extending the deadline, but also begin the process of publishing and selling the property. This way the process can proceed in a timely manner while allowing Capin the chance to purchase the property back prior to the sale. After further discussion, a motion was made by Braughler/Hanneman to extend the repurchase of the property to Ms. Capin and proceed with the process of publishing the property at the appraised fair market value with the bid opening being at the May 12, 2016 Finance Committee meeting. The motion passed 4-0.

(Parcel #010-0818-0221-005 and Parcel #010-0818-0221-006) Ward explained to the Committee that they have extended the deadline for repurchase with the thought that Ms. Blankenship would be able to purchase one of the properties from Mr. Alwin. Currently

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there are many judgements against Mr. Alwin personally and not the property. If Ms. Blankenship were to issue payment to Mr. Alwin for him to purchase the property back, there would be liens placed immediately on the property. After discussion a motion was made by Jones/Poulson to start the process to publish the properties for sale at a minimum bid of the appraised fair market value with the bid opening set at the April 14, 2016 Finance Committee meeting. The motion passed 4-0.

(Parcel #226-0514-0421-188) Ward explained that he has had contact with Mr. Allen Floerke on this property for repurchase. He stated Mr. Floerke would probably be unable to get a loan and trying to get money from friends for the repurchase of the property. February 5, 2016 was the deadline for the repurchase. Ward stated he was asking the committee for an extension of 60 days. After further discussion a motion was made by Hanneman/Poulson to deny the 60 day request and start the process for publication of the property at the appraised fair market value with the bid opening set at the April 14, 2016 Finance Committee meeting. The motion passed 4-0.

- 9. Discussion and possible action on properties that did not meet the deadline for repurchase of lands to which Jefferson County has taken title through delinquent tax enforcement collection and setting appraised values.** (Parcel 291-0815-0423-052) Ward explained that the tenants that were downstairs were in the process of moving out and will return to get their belongings in March. The tenants upstairs plan to be out by mid-March. A motion was made by Braugher/Hanneman to start the process for publication of the property at the appraised fair market value with the bid opening set at the April 14, 2016 Finance Committee meeting. The motion passed 4-0.

Properties that bids were received were as follows:

#020-0814-0744-035 Rubidell Resort Condo #335	\$ 2,650
#020-0814-0744-090 Rubidell Resort Condo #574	\$ 2,850
#020-0814-0744-111 Rubidell Resort Condo #595	\$ 3,000
#290-0813-0511-005 1204 Main St. Waterloo	\$13,000

A motion was made by Poulson/Hanneman to accept all 4 bids that were received. The motion passed 4-0.

Wehmeier stated that he has been working with the City of Watertown for the purchase of the three properties. He stated they offered to purchase parcel #291-0815-0331-002 and #291-0815-0331-050 for \$15,000 and still working with them for parcel #291-0815-0424-040. The committee asked what the feeling was from the City if we negotiated all three or nothing. Wehmeier stated he didn't think that would be an option and he would continue to work with them on the third property. A motion was made by Braugher/Hanneman to accept the \$15,000 offer from the City of Watertown for parcel #291-0815-0331-002 and #291-0815-0331-050 for \$15,000. Parcel #291-0815-0424-040 to continue to work with the City of Watertown and start the process for publication with the bid opening set at the April 14, 2016 Finance Committee meeting. The motion passed 4-0.

- 10. Discussion and approval of setting appraised value and determining disposition of foreclosed properties with Federal Liens and set date for bids to be submitted.** These were also addressed with agenda #8 and #9.
- 11. Discussion and possible action on Resolution disallowing the claim of Kent Sormrud.** Lamers explained that this will be on next Finance Committee meeting prior to the March County Board meeting.

12. **Review of the financial statements and department update for Preliminary December 2015-Finance Department.** Lamers stated that the Finance Department year end should be about \$6,000 under budget due to a variety of items.
13. **Review of the financial statements and department update for Preliminary December 2015-County Clerk Department.** Lamers stated that the County Clerk will be about \$5,775 under budget at year-end. Most of that was due to more revenues generated than anticipated. In the Election area, there is about \$30,700 over budget, about half of that was the sale of the election boxes that were returned. The County Clerk will be asking to carry over funds or \$30,000 in the Election Business unit to cover the cost of new software.
14. **Review of the financial statements and department update for Preliminary December 2015-Treasurer Department.** Lamers stated that interest on taxes is higher than anticipated. Currently, it will be about \$76,000 above of the estimated budget at the end of the year. Regular interest on investments is about \$52,000 above budgeted revenue at the end of the year. Also noted was the fair market value adjustment of a negative \$89,000 at the end of the year. Overall the Treasurer will be about \$41,000 better than budgeted.
15. **Review of the financial statements and department update for Preliminary December 2015-Child Support Department.** Lamers stated that on the statement the department is about \$24,000 over budget, however the final payment has not been posted about is anticipated to be approximately \$74,000, so at year end the department is estimated to be about \$50,000 better than budgeted.
16. **Discussion of funding for projects related to the new Highway Facilities.** Wehmeier just updated the Committee that there was a Joint Highway and Infrastructure Committee meeting held to look at the plans and the estimated costs. The cost for the satellite shops were set at \$500,000 each but looks like the estimated costs will be over and covered by the Highway department building and machinery fund. The committees approved to move forward with the plans and go out for bid.
17. **Discussion on 2015 projections of budget vs. actual.** Lamers stated that 2015 is still not closed out yet. He stated using an estimate the Sales tax revenue is looking to be a couple hundred thousand over budgeted revenue. The Contingency Fund looks like there will be about \$355,000 turning back at year-end. Departments that are anticipated to be over are Human Resources, County Administration by approximately by \$1,300, Corporation Counsel will be a little over, Land Conservation approximately \$7,300 and the Library about \$450 due to extra mailing for the change in Library Systems and the extra mailing. The Sheriff, depending on what is transferred from the Jail Assessment fund to the Jail, is estimated to be about \$100,000 better than budgeted, Register of Deeds approximately \$72,000 and Parks about \$70,000 amount other departments that are better than budgeted.
18. **Update on contingency fund balance.** Lamers directed the Finance Committee to the schedule showing the current balance of 2015 general contingency of \$390,010 however, we will be reducing it for the remnant portion of land for the realignment of County A with the Parks Department not to exceed \$34,122. The vested benefits balance of \$270,000.
19. **Set future meeting schedule, next meeting date, and possible agenda items –** The next meeting is Tuesday, March 8, 2016 at 5:00 pm. The agenda items will include an update on the Highway projects, the carryover funds requested and the budget amendments for

departments that are over 2015.

20. Payment of Invoices-After review of the invoices, a motion was made by Hanneman/Poulson to approve the payment of invoices totaling \$596,499.64 for the main review and \$2,476,462.78 for the other payments, p-cards and payroll deductions. The motion passed 4-0.

21. Adjourn – A motion was made by Hanneman/Poulson to adjourn at 9:54 a.m. The motion passed 4-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee
Jefferson County
/bjl

RESOLUTION NO. 2015-__

Resolution disallowing the claims of Kent Sormrud and We Energies

WHEREAS, on January 25, 2016, Jefferson County received a claim from Kent Sormrud in an amount of \$471.71 alleging that his 2015 Chevy Silverado, on December 20, 2015, was stopped at the light, northbound on Highway 26 south of I-94, when a Jefferson County Highway Department snowplow pulled up to the light in the left hand turn lane and the side plow blade struck the driver's side rearview mirror leaving scrapes and possible damage to the electric mirror. There has been no evidence provided by the claimant to support his claim, and

WHEREAS, on February 4, 2016, Jefferson County received a claim from We Energies in an amount of \$1,218.96 alleging that the claimant suffered damage and associated loss of electric service at N7338 County Road N in the Town of Milford, Wisconsin, when the Jefferson County Highway Department damaged underground electric equipment on June 25, 2015, when excavating for a road project. There has been no evidence provided by the claimant to support its claim and the claimant also filed late notice of circumstance, and

WHEREAS, 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 claims, on the basis that the County is not responsible for the alleged damages,

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

Fiscal Note: These matters have 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

03-08-16

J. Blair Ward: 02-02-16; 02-04-16; 02-16-16; 02-23-16

REVIEWED: Administrator: [Signature]; Corp. Counsel: [Signature]; Finance Director: [Signature]

Item #8

Listing of Foreclosed Properties-Finance Committee

	Property Information			Value		Total Unpaid			Notes
	Parcel Number	Address	Municipality	Assessment	Est FMV	Unpaid Taxes	Interest	Total	
1	010-0515-0221-005	N2389 CTH D, Fort Atkinson	T. Hebron	211,600.00	199,100.00	48,824.39	39,789.91	88,614.30	4/14 Finance
2	010-0515-0221-006	N2397 CTH D, Fort Atkinson	T. Hebron	184,300.00	173,400.00	45,369.20	37,328.38	82,697.58	4/14 Finance
3	012-0816-0522-002	N9686 CTH SC Watertown	T. Ixonia	135,000.00	125,700.00	22,304.54	14,762.90	37,067.44	5/12 Finance
4	012-0816-0522-003	Across Street N9686 CTH SC	T. Ixonia	38,000.00	35,700.00	4,620.37	2,198.81	6,819.18	5/12 Finance
5	020-0814-0744-035	Rubidell Resort Condo Unit 335	T. Milford	5,000.00	4,600.00	1,005.62	862.05	1,867.67	Sold 2,650.00
6	020-0814-0744-074	Rubidell Resort Condo Unit 558	T. Milford	5,000.00	4,600.00	942.45	772.61	1,715.06	Sold 5,252.52
7	020-0814-0744-090	Rubidell Resort Condo Unit 574	T. Milford	5,400.00	5,000.00	753.03	798.67	1,551.70	Sold 2,850.00
8	020-0814-0744-111	Rubidell Resort Condo Unit 595	T. Milford	8,200.00	7,600.00	1,020.78	961.40	1,982.18	Sold 3,000.00
9	141-0715-0733-050	327 N. Watertown St, Johnson Ck	V. Johnson Ck	39,600.00	41,300.00	12,247.83	8,080.74	20,328.57	
10	181-0616-0313-070	149 Main St. Sullivan	V. Sullivan	58,000.00	50,600.00	30,300.10	15,922.14	46,222.24	
11	226-0514-0421-188	415 Roosevelt St Fort Atkinson	C. Fort Atkinson	116,400.00	110,800.00	27,935.92	20,659.99	48,595.91	4/14 Finance
12	290-0813-0511-005	1204 Main St. Waterloo	C. Waterloo	13,200.00	12,600.00	20,930.67	11,700.41	32,631.08	Sold \$13,000 *
13	291-0815-0331-002	302 Front St. Watertown	C. Watertown	46,000.00	45,600.00	11,567.65	7,230.38	18,798.03	Sold Watertown
14	291-0815-0331-050	308 Front St. Watertown	C. Watertown	1,500.00	1,500.00	272.66	144.62	417.28	Sold Watertown
15	291-0815-0423-052	304 S Monroe St. Watertown	C. Watertown	125,100.00	124,000.00	41,110.14	25,721.75	66,831.89	4/14 Finance
16	291-0815-0424-040	510 South Second St. Watertown	C. Watertown	27,000.00	26,800.00	29,556.65	11,973.51	41,530.16	4/14 Finance **
Total						298,762.00	198,908.27	497,670.27	

\$15,000
for both

Working w/
Watertown

*Special Assessment 18,158.56
** Special Assessment 22,703.35

From #9

Jefferson County

Solid Waste-Electronic Pickup Estimates

Spent in 2015 starting in July-\$42,184

Dec 31, 2015 Balance		244,722
Actual Expenditures January 2016	(5,302)	
Estimate from Feb-Dec 2016	<u>(58,322)</u>	
Total in 2016	<u>(63,624)</u>	
Estimated Balance as of Dec 31, 2016		181,098
2017 Estimate	<u>(60,000)</u>	
Total in 2017	<u>(60,000)</u>	
Estimated Balance as of Dec 31, 2017		121,098
2018 Estimate	<u>(60,000)</u>	
Total in 2018	<u>(60,000)</u>	
Estimated Balance as of Dec 31, 2018		61,098
Estimated Cost of program for 3 years	<u><u>(183,624)</u></u>	

Assuming the cost reduces over the years and no excess revenues from the Solid Waste Program

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RESOLUTION NO. 2015-_____

Action on year-end departmental deficits and surplus

Executive Summary

At year end, the County Administrator requests a budget transfer from the contingency or general funds to cover the departments that have deficits. Also requested is the transfer of surplus funds from the Human Services Department budget to the General Fund. The request first goes to the Finance Committee and then to the County Board for approval. This resolution will authorized transferring \$11,342 from contingency to various county departments due to fiscal year 2015 deficits and transferring \$216,556 from the 2015 Human Services Department to the General Fund.

WHEREAS, due to circumstances arising after the 2015 budget was adopted, the following transfers of funds are necessary to be made from the contingency appropriation account and/or General Fund as indicated to close the accounting books for 2015:

Department	Bus Unit	Account Number	Deficit Amount	Original Levy	Percent of Levy
County Administration	81	599999	1,324	256,407	0.5%
Corporation Counsel	1701	599999	2,219	329,399	0.7%
Land & Water Conservation	7001	599999	7,345	231,114	3.2%
Library Administration	9902	599999	454	5,454	8.3%
Total			<u>11,342</u>		
Contingency Fund			11,342		
General Fund			<u>0</u>		
Total			<u>11,342</u>		

WHEREAS, the Finance Committee recommends that these departmental deficits be funded by the transfers set forth above totaling \$11,342,

WHEREAS, the Finance Committee recommends the transfer of \$216,556, surplus from the Human Service Department to the General Fund,

NOW, THEREFORE, BE IT RESOLVED that the aforementioned transfers of funds are hereby approved and the 2015 budget be amended to reflect the same.

Fiscal Note: As a budget amendment, this resolution requires twenty (20) affirmative votes for passage.

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The contingency fund has a balance of \$355,888, of which \$11,342 is needed to offset the deficit for 2015.

The main reason for the Administration Department budget deficit is the purchase of a scanner for efficiency within the Administration, Human Resources and Corporation Counsel's Departments.

The Corporation Counsel office deficit is mainly due to an employee leaving a position that had single health insurance and the new individual has family insurance.

The Land & Water Conservation Department has a deficit due to an individual changing from single to family plan health insurance and also less permit revenue than anticipated.

The Library Administration deficit was due to additional mailings required for the withdrawal from the Mid-Wisconsin Federated Library System and partnering with the Waukesha County Federated Library System.

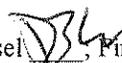
The Human Service Department surplus will be used to fund future capital projects for the County.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

3-8-16

Brian Lamers: 2-23-16
J. Blair Ward: 2-24-16

APPROVED: Administrator ; Corp. Counsel ; Finance Director 

Item #11

Jefferson County
Departmental Surplus (Deficit) Recap
For the Year Ended December 31, 2015

3-Mar-16 Updated

Dept	Department	General Ledger Surplus (Deficit)	Budgetary Only Accounts	Estimated Additional Activity	Actual Non-Lapsing Request	Actual Surplus (Deficit)	Deficit Transfer		Amended Surplus (Deficit)	Original Tax Levy 2014	Actual Surplus (Deficit)
							Contingency Fund	General Fund			
000	General Revenues	844,718.00			(34,122.00)	810,596.00	(11,342.00)		799,254.00	(7,162,385.00)	11.3%
001	County Board	14,780.00			701.00	15,481.00			15,481.00	399,088.00	3.9%
002	Economic Development	231,493.00			(231,493.00)	0.00			0.00	0.00	0.0%
004	Human Resources	16,782.00			(12,000.00)	4,782.00			4,782.00	416,112.00	1.1%
008	County Administrator	(1,324.00)				(1,324.00)	1,324.00		0.00	256,407.00	-0.5%
010	Register of Deeds	219,570.00			(139,972.00)	79,598.00			79,598.00	(221,339.00)	36.0%
012	County Clerk	37,142.00			(30,510.00)	6,632.00			6,632.00	188,090.00	3.5%
013	Land Information	101,145.00			(96,012.00)	5,133.00			5,133.00	350,146.00	1.5%
014	County Treasurer	41,518.00				41,518.00			41,518.00	(712,115.00)	5.8%
016	District Attorney	42,537.00				42,537.00			42,537.00	717,538.00	5.9%
017	Corporation Counsel	(2,219.00)				(2,219.00)	2,219.00		0.00	329,399.00	-0.7%
018	Parks	508,810.00			(424,135.00)	84,675.00			84,675.00	789,735.00	10.7%
019	Central Services	437,973.00			(383,000.00)	54,973.00			54,973.00	702,778.00	7.8%
020	Sheriff	746,127.00			(642,776.00)	103,351.00			103,351.00	11,677,478.00	0.9%
023	Child Support	60,989.00				60,989.00			60,989.00	186,551.00	32.7%
024	Clerk of Courts	2,050.00				2,050.00			2,050.00	1,566,792.00	0.1%
025	Medical Examiner	4,644.00				4,644.00			4,644.00	100,170.00	4.6%
026	Finance	6,059.00				6,059.00			6,059.00	436,834.00	1.4%
027	Emergency Management	190,162.00			(168,933.00)	21,229.00			21,229.00	74,526.00	28.5%
053	Veterans Services	16,271.00			(10,601.00)	5,670.00			5,670.00	155,311.00	3.7%
068	UW Extension	53,507.00			(21,420.00)	32,087.00			32,087.00	314,474.00	10.2%
069	Fair Park	90,301.00			(56,577.00)	33,724.00			33,724.00	79,678.00	42.3%
070	Land Conservation	215,193.00			(222,538.00)	(7,345.00)	7,345.00		0.00	231,114.00	-3.2%
071	Zoning	317,692.00			(269,722.00)	47,970.00			47,970.00	354,939.00	13.5%
099	Library System	(454.00)				(454.00)	454.00		0.00	1,017,546.00	0.0%
General Fund Totals		4,195,466.00	0.00	0.00	(2,743,110.00)	1,452,356.00	0.00	0.00	1,452,356.00	12,248,887.00	11.9%

Fund	Fund	Beginning Fund Balance 1-Jan-15	Current Activity	Estimated Additional Activity	Ending Fund Balance 31-Dec-15	Percentage Change
100	General Fund	29,295,219.00	723,635.00		30,018,854.00	2.4%
240	Health Department	890,819.00	(58,337.00)		832,482.00	-7.0%
250	Human Services	675,833.00	316,425.00		992,258.00	31.9%
300	Debt Services	187,590.00	(112,205.00)		75,385.00	-148.8%
400	Capital Projects	2,202,185.00	(354,138.10)		1,848,046.90	-19.2%
700	Highway Department	28,454,741.00	2,512,274.00		30,967,015.00	8.1%
750	MIS Fund	0.00	0.00		0.00	
Total Govt Funds		61,706,387.00	3,027,653.90	0.00	64,734,040.90	4.7%

Ending fund balance 12/31/15	64,734,040.90
Less beginning fund balance	(61,706,387.00)
Subtotal	3,027,653.90
	0.00
	0.00
	0.00
Increase due to operations	3,027,653.90

Spreadsheet values as of **3-Mar-16**

Total increase in fund balances	3,027,653.90
Tax levy for 2015	28,398,206.00
Increase as a percent of tax levy	10.7%

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RESOLUTION NO. 2015-_____

Action on year-end requests to carry over funds

Executive Summary

At year end, departments are required to submit carry over requests for funds that are unspent. If the County Administrator approves the request, it first goes to the Finance Committee and then to the County Board for approval. This resolution will authorize the carry over of \$12,194,193.84 from fiscal year 2015 to fiscal year 2016.

WHEREAS, at the close of each fiscal year, it may be desirable to carry over funds in some accounts so that they can be used in the next budget year, and

WHEREAS, the Finance Committee has reviewed the collective requests of all departments to carry over the funds designated in the various accounts below, more particularly set forth in the Finance Committee minutes of March 8, 2016,

Fund Type	Description	Requested Amount	Non-lapsing Request
Governmental funds	Non-spendable	265,692.48	
Governmental funds	Spendable, restricted	3,808,584.59	3,808,584.59
Governmental funds	Spendable, committed	2,250,846.94	2,250,846.94
Governmental funds	Total	6,325,124.01	
Proprietary funds	Capital net assets	24,832,252.80	
Proprietary funds	Restricted net assets	121,575.78	121,575.78
Proprietary funds	Non-restricted net assets	6,013,186.53	6,013,186.53
Proprietary funds	Total	30,967,015.11	
Grand Total		37,292,139.12	12,194,193.84

WHEREAS, the Finance Committee recommends certain funds be designated as non-lapsing for fiscal year 2016 in the same amounts as listed above,

NOW, THEREFORE, BE IT RESOLVED that the funds in the accounts identified in the Finance Committee minutes of March 8, 2016, totaling \$12,194,193.84, are designated as non-lapsing in the 2015 budget and carried over to the 2016 departmental budgets which are hereby amended in the respective amounts.

Fiscal Note: As a budget amendment, this resolution requires twenty (20) affirmative votes for passage.

Handwritten note: Fin #12

Explanation of governmental funds: Non-spendable funds are funds that include prepaid items, deposits, and inventory accounts. Spendable, restricted funds are funds that are legally restricted by statutes, contracts, purchase orders, or funding source. Spendable, committed funds are funds that are spendable at the discretion of the County.

Explanation of proprietary funds (Highway): Capital net assets are items that are depreciated along with land. Restricted net assets relate to municipal deposits for subsequent year work by the County. Non-restricted net assets include both required items and discretionary items.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

3-8-16

Brian Lamers: 2-23-16
J. Blair Ward: 2-24-16

APPROVED: Administrator ; Corp. Counsel ; Finance Director 

Item #12

Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2015

Note: When it states "as for 2016 budget" this is what is in the 2016 budget that was estimated as carryover, there may be another line item to adjust that amount to actual.

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
General Rev and Exp	9801	594808		Resolution 2015-36 Purchase Park Land of of County Hwy A			34,122.00	34,122.00
County Board	14	699700		Remaining Historical Commission funds as per 2016 budget		2,944.00		
County Board	14	594950		Remaining Historical Commission operating reserve adjustment		(3,645.57)		(701.57)
Economic Development	31	521219		Other Professional Services-Remaining from Contingency Transfer in 2015		25,000.00		
Economic Development	31	594955		Increase JCEDC vested benefit reserve to actual		8,186.06		
Economic Development	31	594950		Increase JCEDC fiduciary funds operating reserve		3,185.44		
Economic Development	31	699700		Remaining JCEDC fiduciary funds as per 2016 budget		195,121.00		231,492.50
Human Resources	41	532350		Professional Development-LEAN Training			9,000.00	
Human Resources	42	532350		Training Material			3,000.00	12,000.00
Register of Deeds	1002	521296		Land Records Management System-Software Maintenance		30,000.00		
Register of Deeds	1002	521295		Land Records Management System-Data Conversion		25,000.00		
Register of Deeds	1002	594818		Land Records Management System-Software Capital		20,500.00		
Register of Deeds	1002	594950		Redaction Funds restricted by statute		64,471.52		139,971.52
County Clerk	1202	594810		Voting Software Program			30,000.00	
County Clerk	1213	594950		Remaining ICC funds		24.21		
County Clerk	1213	699700		Remaining ICC funds as per 2016 budget		496.00		30,520.21
Land Information	1303	594950		Remaining land records modernization funds as per Wisc Statutes		51,604.46		
Land Information	1303	699700		Remaining land records modernization funds as per 2016 budget		44,407.00		96,011.46
Parks Department	1801	594820		Korth Park (Fort Health Care) Playground Sign			2,000.00	
Parks Department	1801	594829		Boat Launch, Donated Funds matched with Stewardship Grant			30,000.00	
Parks Department	1801	594829		Donation for Watertown Outboarders property for property development			28,000.00	
Parks Department	1801	594820		Remaining Bicycle Implementation Plan			10,051.00	
Parks Department	1801	594820		Used for Furnace replacement-replace in 2016			(10,000.00)	
Parks Department	1806	594960		Remaining Carol Liddle estate funds, restricted by estate		27.91		
Parks Department	1806	699800		Carol Liddle estate funds as per 2016 budget		81,600.00		
Parks Department	1812	594950		Remaining Carnes Park, non-lapsing request for capital items			124,627.50	
Parks Department	1812	699800		Carnes Park Development funds as per 2016 budget			2,896.00	
Parks Department	1812	421001		Revenue from Stewardship Grant Approved-add to 2016 budget		(45,000.00)		
Parks Department	1812	594821		Expense used from Stewardship Grant Approved-add to 2016 budget		45,000.00		
Parks Department	1812	594822		Mason Log Home Restoration Funds, restricted by source		1,743.41		
Parks Department	1812	594821		Remaining Carnes Park Development, non-lapsing request for capital items			64,104.62	
Parks Department	1814	699992		Remaining Garman Nature Preserve, restricted by source		(170.81)		
Parks Department	1814	699700		Garman Nature Preserve funds as per 2016 budget		500.00		
Parks Department	1816	699992		Remaining Glacial Heritage, restricted by source		(3,345.00)		
Parks Department	1816	699700		Glacial Heritage Development funds as per 2016 budget		22,054.00		

Item #12

Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2015

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
Parks Department	1824	699992		Remaining Bike Trail donations, restricted by source		8,953.33		
Parks Department	1824	699700		Remaining Bike Trail donations, restricted by source as per 2016 budget		3,875.00		
Parks Department	1826	699992		Remaining Dog Park funds			(5,630.96)	
Parks Department	1826	699800		Remaining Dog Park funds as per 2016 budget			62,849.00	424,135.00
Central Services	1901	594809		Re-Roof F Section Sheriff Department			20,000.00	
Central Services	1901	594810		HVAC-Courthouse			50,000.00	
Central Services	1901	594822		Re-Roof Sections at Courthouse			50,000.00	
Central Services	1901	594829		Re-Roof MIS Building			10,000.00	
Central Services	1901	594822		Boilers-Courthouse			166,000.00	
Central Services	1901	594821		Parking Lot-Washington Street			45,000.00	
Central Services	1901	594820		Replace Sally Port Garage Door			10,500.00	
Central Services	1901	594821		Replace Approach Apron and Sidewalk-Underground Parking			20,000.00	
Central Services	1901	535247		Seal Courthouse/Paint County Board Room			11,500.00	383,000.00
Sheriff Department	2001	531317		Tactical Vests for SWAT (6)			5,750.00	
Sheriff Department	2006	594810		Radio Console Replacement Project-Wttn Interface			7,925.00	
Sheriff Department	2006	594810		Radio Console Replacement Project-Bal Due to Consultant			410.00	
Sheriff Department	2006	535242		911 Phone System Replacement Project-1st Year Maintenance Agreement			11,500.00	
Sheriff Department	2006	594820		911 Phone System Replacement Project			224,545.00	
Sheriff Department	2010	699992		Funds restricted by source -- Drug Education		(192.68)		
Sheriff Department	2010	699700		Funds restricted by source -- Drug Education as per 2016 budget		1,710.00		
Sheriff Department	2011	699992		Funds restricted by source -- Drug Restitution		2,464.96		
Sheriff Department	2011	699700		Funds restricted by source -- Drug Restitution as per 2016 budget		6,717.00		
Sheriff Department	2012	699992		Funds restricted by source -- Vehicle Forfeiture		(1,768.07)		
Sheriff Department	2012	699700		Funds restricted by source -- Vehicle Forfeiture as per 2016 budget		2,200.00		
Sheriff Department	2014	699992	011	Remaining restricted donations -- K-9 related		7,768.74		
Sheriff Department	2014	699992	012	Remaining restricted donations -- Community Program		1,723.15		
Sheriff Department	2014	699992	014	Remaining restricted donations -- Honor Guard		4,694.78		
Sheriff Department	2014	699700	016	Remaining restricted donations -- Tactical Air Wing		94.00		
Sheriff Department	2014	699992	017	Remaining restricted donations -- Dive Team		618.21		
Sheriff Department	2014	699992	018	Remaining restricted donations -- DTF		937.75		
Sheriff Department	2102	699992		Funds restricted by source -- Drug Task Force		3,872.00		
Sheriff Department	2104	699992		Funds restricted by source -- Federal Forfeitures		3,488.81		
Sheriff Department	2104	699700		Funds restricted by source -- Federal Forfeitures as per 2016 budget		211,193.00		
Sheriff Department	2105	699700		Funds restricted by source -- CEASE Marijuana as per 2016 budget		201.00		
Sheriff Department	2108	699992		Funds restricted by source -- State Forfeitures		(395.83)		
Sheriff Department	2108	699800		Funds restricted by source -- State Forfeitures as per 2016 budget		3,256.00		
Sheriff Department	2203	594950		Jail assessment funds restricted by Wisconsin Statutes		31,479.28		
Sheriff Department	2203	699700		Jail assessment funds restricted by Wisconsin Statutes per 2016 budget		112,583.00		642,775.10
Emergency Mgmt	2703	594960		Remaining flood mitigation program fund (HMGP)			51,302.32	
Emergency Mgmt	2703	699800		Remaining flood mitigation program fund (HMGP) as per 2016 budget			112,651.00	
Emergency Mgmt	2706	699992		Revenue from Hazmat-Train Derailment-Replace supplies			4,979.27	168,932.59

Horn
2/24

Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2015

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
Veterans Services	5302	593719		Veterans Relief Services			10,600.77	10,600.77
UW Extension	6801	594950		Donation from Dec 2008 regarding 4-H fees adjustment			710.00	
UW Extension	6801	699700		Donation from Dec 2008 regarding 4-H fees, per 2016 budget			1,420.00	
UW Extension	6803	531348		Remaining funds for UWEX Program			2,826.44	
UW Extension	6809	531313		Remaining funds Parenting First Year Program		(22.59)		
UW Extension	6809	699700		Parenting First Year Program as per 2016 budget		72.00		
UW Extension	6811	531348		Remaining funds Agricultural program			508.56	
UW Extension	6811	699700		Remaining funds Agricultural program as per 2016 budget			3,246.00	
UW Extension	6814	531348		Remaining fund Family Impact seminar			(1,854.00)	
UW Extension	6814	699700		Family Impact Seminar as per 2016 budget			1,654.00	
UW Extension	6815	531348		Master Gardener program			(1,209.30)	
UW Extension	6815	699700		Remaining funds Master Gardener Program as per 2016 budget			2,955.00	
UW Extension	6816	531348		Remaining funds Pesticide Program			480.64	
UW Extension	6816	699700		Pesticide Programs as per 2016 budget			6,058.00	
UW Extension	6817	531348		Remaining funds Safety Program			(974.00)	
UW Extension	6817	699700		Safety Program as per 2016 budget			974.00	
UW Extension	6819	531348		Remaining funds Tractor Safety Program			(51.48)	
UW Extension	6819	699700		Tractor Safety Program as per 2016 budget			4,427.00	21,419.98
Fair Park	6901	594822		Weatherization			5,000.00	
Fair Park	6901	594822		Storage Building			25,000.00	
Fair Park	6906	485106		Remaining Fair Donations		499.79		
Fair Park	6906	699800		Fair donations as per 2016 budget		26,077.00		56,576.79
Land Conservation	7019	594950		Farmland Preservation Adjustment			6,319.98	
Land Conservation	7019	699800		Farmland Preservation, capital as per 2016 budget			216,218.00	222,537.98
Zoning	7101	521219		Other Professional Services-Planning			25,000.00	
Zoning	7109	594950		Solid Waste funds restricted by both grants and contracts		34,909.65		
Zoning	7109	699700		Solid Waste funds as per 2016 budget		209,812.00		269,721.65
General Fund Totals					0.00	1,246,524.62	1,496,591.36	2,743,115.98
Health Department	240	351300		Prepaid asset reserve (Prepaid Health Ins paid by Employer)	18,205.22			
Health Department	240	354900		Working capital (3 Month Operating Expense)		424,821.00		
Health Department	4700	669800		Capital as per 2016 budget-Reception are remodel		15,000.00		
Health Department	4700	669700		Operating to reduce levy as per 2016 budget		114,973.00		
Health Department	4406	699992	646	WIC Fit Family Pre-pay grant funding		4,148.00		
Health Department	4501	699992		PH Restricted Donations for purchase of Pack n Play Cribs		625.00		
Health Department	4632	699992		PH Preparedness grant funding		13,920.00		

Handwritten initials: JFW

Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2015

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
Health Department	4635	699992		Public Health Preparedness Program, restricted by source		626.00		592,318.22
Human Services	250	353100		Prepaid asset reserve	247,487.26			
Human Services	5001	594950		Remaining child abuse donations, restricted by source		4,003.21		
Human Services	5001	594950		Remaining child / family donations, restricted by source		2,456.22		
Human Services	5001	594950		Remaining Zero Suicide		155.54		
Human Services	5005	594950		Remaining Juvenile Justice donations		180.50		
Human Services	5021	594950		Remaining Safe & Stable Families donations		2,778.87		
Human Services	5195	594950		Vehicle escrow funds, restricted by source		54,941.80		
Human Services	5001	594950		Donations unrestricted			7,523.58	
Human Services	5000	529299		Drug Free Coalition			5,000.00	
Human Services	5000	532325		CAM's Training			5,088.00	
Human Services	5051	535360		Lock for Door at WDC			6,000.00	
Human Services	5200	532325		Training			2,000.00	
Human Services	5200	521219		Contract for Consultant for Compliance			100,000.00	
Human Services	5200	531314		Desks			12,000.00	
Human Services	5200	521296		ECO Software Maintenance Fee			11,770.00	
Human Services	5210	594820		Parking Lot Camera's			38,724.00	
Human Services	5210	594820		Lueder House Roof			12,000.00	
Human Services	5210	594820		Lueder House Furnace			11,150.00	
Human Services	5210	594820		Lueder House Rear Steps			15,000.00	
Human Services	5210	594820		Hill Top Windows			54,000.00	
Human Services	5210	594820		Echo Software			100,000.00	
Human Services	5001	552203	071	Children's Alternate Care			300,000.00	992,258.98
Debt Service	8013	594950		Capitalized interest on debt for payments in 2016		75,384.38		75,384.38
Capital Projects	8151	594950		Demolition and New Highway Shop-remaining funds		1,848,046.45		1,848,046.45
MIS-Power Group	8501	521220		Security Audit			24,000.00	
MIS-Power Group	8501	594819		Dell Secure Works Maintenance			35,000.00	
MIS-IP-Telephony	8520	594818		SAN Replacement			15,000.00	
Total Governmental Funds					265,692.48	3,808,584.59	2,250,846.94	6,325,124.01

IFM #12

Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2015

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
					<u>Proprietary Funds -- Net Assets</u>			
					Capital	Restricted	Non-Restricted	Total
Highway Department	700	361100		Capital net assets	24,607,360.80			
Highway Department	700	361200		Contributed capital -- state salt shed/brine equipment	224,892.00			
Highway Department	700	3625xx		Road equity, multiple municipalities		121,575.78		
Highway Department	700	363100		Maintain inventory balances at 2006 levels			0.00	
Highway Department	700	363200		Over-recovered fringe benefit pool to be allocated in 2016			73,176.34	
Highway Department	700	363250		Over-recovered small tools pool to be allocated in 2016			14,739.80	
Highway Department	700	363260		PBM Reserve			31,593.11	
Highway Department	700	363350		Inventory net assets			1,600,450.17	
Highway Department	700	363400		Prepaid asset reserve (Prepaid Health Ins paid by Employer)			72,591.10	
Highway Department	53241	699992		Fixed Asset replacement (machinery operations)			1,858,311.44	
Highway Department	53311	699992		General Maintenance			192,324.57	
Highway Department	53312	699992		Cty Hwy Construction to finish CTH J, A, P, W and N in 2016			2,020,000.00	
Highway Department	53313	699992		Winter maintenance balance for future Winter Maintenance expense			150,000.00	
Totals					24,832,252.80	121,575.78	6,013,186.53	30,967,015.11
					Total all Funds			<u><u>37,292,139.12</u></u>

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Item #13

Jefferson County
2017 Budget Calendar

Description	Date	Regular Finance	Budget Related
Employee reclassification letter sent out by Human Resources	Wednesday, March 23, 2016		x
New Position Request Letter sent to Department Heads by HR	Wednesday, March 23, 2016		x
Employee reclassification requests due to Department Heads	Friday, April 1, 2016		x
Employee reclassification names due to HR from Departments	Monday, April 4, 2016		x
New Position requests due from Departments to HR	Monday, April 4, 2016		x
Job Description Questionnaires (JDQs) distributed by HR for reclass requests	Monday, April 11, 2016		x
Regular Finance Meeting	Thursday, April 14, 2016	x	
Employees turn in completed JDQs to department heads	Friday, April 22, 2016		x
MIS issues 2017 IT equipment/programming request forms to departments	Friday, April 22, 2016		x
Department Heads turn in reviewed JDQs to Human Resources	Tuesday, April 26, 2016		x
Dept Heads turn in completed IT equip/Programming request forms to MIS	Monday, May 2, 2016		x
Human Resources submits reclassifications to vendor	Wednesday, May 4, 2016		x
2017 MIS Requested Budget/programming hours reviewed with Administrator	Friday, May 6, 2016		x
Regular Finance meeting	Thursday, May 12, 2016	x	
MIS reviews departmental IT equipment requests with Administrator	Friday, May 13, 2016		x
Department Heads receive budget guidelines from Administrator	Friday, June 3, 2016		x
Preliminary Dept Personnel Budgets available for Courthouse & Sheriff	Thursday, June 9, 2016		x
Reclassification requests shared with Department Heads	Thursday, June 9, 2016		x
Preliminary dental rates set	Thursday, June 9, 2016		x
Regular Finance meeting	Thursday, June 9, 2016	x	
Department Head meeting to hand out budget materials	Wednesday, June 15, 2016		x
May monthly financial reports generated	Tuesday, June 21, 2016		
Final dental rates set	Thursday, July 14, 2016		x
Regular Finance meeting	Thursday, July 14, 2016	x	
June monthly financial reports generated	Thursday, July 21, 2016		
Budget requests due to Administrator (HS also due)	Thursday, August 4, 2016		x
Regular Finance meeting	Thursday, August 11, 2016	x	
State EFT sets health ins. & retire. rates - late Aug./early Sept.	Friday, August 26, 2016		x
Regular Finance meeting	Thurs., September 8, 2016	x	
WGFOA Conference	Thurs., September 15, 2016		
WGFOA Conference	Friday, September 16, 2016		
WCA Annual Conference	Sunday, September 25, 2016		
WCA Annual Conference	Monday, September 26, 2016		
WCA Annual Conference	Tuesday, September 27, 2016		

Jefferson County
2017 Budget Calendar

Description	Date	Regular Finance	Budget Related
Budget hearings	Monday, September 19, 2016		x
Budget hearings	Wednesday, September 21, 2016		x
Budget hearings	Thursday, September 22, 2016		x
Budget hearings, apply fund balance policy, set tax levy	Friday, September 23, 2016		x
Present budget and Amendment Procedure to County Board	Tuesday, October 11, 2016		x
Regular Finance meeting	Thursday, October 13, 2016	x	
Public hearing on budget	Tuesday, October 25, 2016		x
Supervisor budget amendments due to Administration at noon	Monday, October 31, 2016		x
Finance meeting on Supervisor budget amendments	Thursday, November 3, 2016		x
Regular Finance meeting (may combine with amendment meeting)	Thursday, November 10, 2016	x	
Budget Adoption by County Board	Monday, November 14, 2016		x
Budget must be reported to state	Tuesday, November 15, 2016		x

Item #15