

**JEFFERSON COUNTY BOARD MINUTES
TUESDAY, MARCH 10, 2009, 7:00 P.M.**

Ms. Sharon Schmeling presiding.

Mr. Jaeckel led the Pledge of Allegiance.

A moment of silence was observed.

County Clerk Barbara A. Frank called the roll, all members being present except Mr. Seefeldt and Ms. Nelson.

District 1.....Richard C. Jones	District 2..... Vic Imrie, Jr.
District 3 Greg David	District 4 Gail Towers MacAskill
District 5 Jim Braugher	District 6 Ron Buchanan
District 7..... Dwayne C. Morris	District 8..... Rick L. Kuhlman
District 9..... Scott Seefeldt	District 10..... Lloyd Zastrow
District 11..... Donald Reese	District 12 Mike Burow
District 13Vacant	District 14..... Pamela Rogers
District 15..... Steven J. Nass	District 16 John Molinaro
District 17 Carol Ward Knox	District 18..... Sharon L. Schmeling
District 19.....Amy Kramer	District 20..... John C. Kannard
District 21 Robert G. Yachinich	District 22 Blane Poulson
District 23 George Jaeckel	District 24..... Gregory M. Torres
District 25..... Walt Christensen	District 26 Carlton Zentner
District 27 Glen D. Borland	District 28 Julie J. Nelson
District 29..... Paul Babcock	District 30..... Jim Mode

County Administrator Gary Petre certified compliance with the Open Meetings Law.

Mr. Nass moved that the minutes of the February 10, 2009, meeting be approved as printed and corrected. Seconded and carried.

**GENERAL FINANCIAL CONDITION
JEFFERSON COUNTY, WISCONSIN
MARCH 1, 2009**

Available Cash on Hand		
February 1, 2009	\$ 296,364.16	
February Receipts	<u>12,218,425.71</u>	
Total Cash		\$12,514,789.87
Disbursements		
General - February 2009	\$11,538,435.03	
Payroll - February 2009	<u>1,502,298.19</u>	
Total Disbursements		<u>13,040,733.22</u>
Total Available Cash		\$ (525,943.35)
Cash on Hand (in banks) March 1, 2009	\$ 740,166.75	
Less Outstanding Checks	<u>1,266,110.10</u>	
Total Available Cash		\$ (525,943.35)
AIM Government & Agency Portfolio		\$ 3,980,986.52
Local Government Investment Pool - General		18,421,460.65
Institutional Capital Management		11,756,595.83
Local Government Investment Pool - Clerk of Courts		159,739.14

Local Government Investment Pool – Farmland Preservation	260,139.53
Local Government Investment Pool - Parks/Liddle	<u>179,911.74</u>
	\$34,758,833.41
2009 Interest - Super N.O.W. Acct.	\$ 313.47
2009 Interest - L.G.I.P. - General Funds	13,538.95
2009 Interest - ICM	21,568.90
2009 Interest - AIM	2,134.29
2009 Interest - L.G.I.P. - Parks/Carol Liddle Fund	162.33
2009 Interest – L.G.I.P. – Farmland Preservation	139.53
2009 Interest - L.G.I.P. - Clerk of Courts	<u>139.74</u>
Total 2009 Interest	\$ 37,997.21

JOHN E. JENSEN
JEFFERSON COUNTY TREASURER

Barbara A. Frank, County Clerk, read the following communications:

1. Letter from Richard Steffes, Natural Resources Real Estate Director regarding the proposed state purchase of 173.45 acres of land for the Waterloo Wildlife Area in the Town of Waterloo.

2. A Notice of Public Hearing from the Planning & Zoning Committee on Floodplain Ordinance and FIRM Map adoption scheduled for March 19, 2009, at 7:00 p.m. in Room 205 of the Jefferson County Courthouse, Jefferson, Wisconsin.

3. A Notice of Public Hearing from the Planning & Zoning Committee for a hearing to be held on March 19, 2009, at approximately 7:30 p.m. or immediately following the Jefferson County Floodplain Ordinance and FIRM Map adoption public hearing in Room 205 of the Jefferson County Courthouse, Jefferson, Wisconsin.

The notices and communication were received and placed on file.

Item 9 (Public Comment) and Item 10c (Presentation of the Local Government Achievement Award) were taken out of order in the agenda to accommodate the time of the Public Hearing.

No one registered for public comment.

County Administrator Gary Petre gave a short introduction on the Management Information Systems (MIS) and Sheriff’s Department operational audits to be presented later in the meeting.

Cristina Pearson, President of the Wisconsin Land Information Association, presented Jefferson County and Jefferson County’s Land Information Office, through its Director Andy Erdman, with the Local Government Achievement Award.

Economic Development Director Dennis Heling gave a short introduction to the public hearing on the Griswold Community Development Block Grant.

A public hearing commenced at 7:15 p.m. on the Community Development Block Grant to Kevin and Christine Griswold dba Tag Lane Dairy Farm for a milk volume production loan.

There being no comments from the public, the public hearing was closed at 7:15:30 p.m.

Ms. Knox read Resolution No. 2008-96.

WHEREAS, funds are available to Jefferson County for a Community Development Block Grant for the purpose of funding a milk volume production loan to Kevin J. and Christine M. Griswold dba Tag Lane Dairy Farm, and

WHEREAS, the State of Wisconsin Department of Commerce has received the application of Kevin J. and Christine M. Griswold dba Tag Lane Dairy Farm and finds it to be in order and recommends such loan be made on the terms established by the State, and

WHEREAS, the Jefferson County Economic Development Consortium, Resolution 2009-2, has offered to assist the County Administrator in obtaining the Community Development Block Grant, and

WHEREAS, the County of Jefferson, Wisconsin, has adopted Resolution 2003-07, the Community Development Block Grant Citizen Participation Plan, and held a public hearing as required, and

WHEREAS, lending the grant funds to Kevin J. and Christine M. Griswold dba Tag Lane Dairy Farms will promote employment and increase their milk production in Jefferson County, State of Wisconsin, and

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Administrator is authorized to execute such documents as may be necessary to obtain Community Development Block Grant funds in an amount up to \$200,000 for the purpose of lending said funds to Kevin J. and Christine M. Griswold dba Tag Lane Dairy Farms to expand and increase milk production at its Ixonia site, and,

BE IT FURTHER RESOLVED that the Jefferson County Economic Development Consortium is authorized to act as the agent of Jefferson County for administration of this Community Development Block Grant.

Fiscal Note: Jefferson County Economic Development Consortium will receive \$6,000 to administer this grant. Kevin J. and Christine M. Griswold dba Tag Lane Dairy Farms are proposing to invest approximately \$5.9 million to expand and modernize its dairy farm and will create up to eight (8) new full-time positions with an average wage of \$10.13 per hour in Ixonia, Wisconsin.

Ms. Knox moved that Resolution No. 2008-96 be adopted. Seconded and carried: Ayes 27 Noes 0, Absent 2 (Seefeldt, Nelson), Vacant 1.

The Management Information Systems (MIS) Audit Executive Summary was presented by Dave Melbye of the Government Finance Officers Association (GFOA).

Roy Lucke and staff from Northwestern University Center for Public Safety presented the assessment of the Jefferson County Sheriff's Department.

Coroner Patrick Theder, County Clerk Barbara Frank and Register of Deeds Staci Hoffman gave annual reports for their departments. Due to illness, Treasurer John Jensen did not orally present his annual report to the Board. The annual reports were received and placed on file pursuant to Board Rule 3.03(12).

Recess at 8:20 p.m. Resume at 8:30 p.m.

Mr. Nass read the following report:

**REPORT
TO THE HONORABLE MEMBERS OF THE JEFFERSON COUNTY
BOARD OF SUPERVISORS**

The Jefferson County Planning and Zoning Committee, having considered petitions to amend the zoning ordinance of Jefferson County, filed for public hearing held on February 19, 2009, as required by law pursuant to Wisconsin Statutes, notice thereof having been given, and being duly advised of the wishes of the town boards and persons in the areas affected, hereby makes the following recommendations:

APPROVAL OF PETITIONS
3384A-09, 3385A-09 & 3386A-09

DATED THIS SECOND DAY OF MARCH 2009
Donald Reese, Secretary

THE EFFECTIVE DATE OF THE PRIOR MONTH'S AMENDMENTS,
3356A-08, 3256A-07, 3381A-09 and 3382A-09, IS FEBRUARY 14, 2009.

Mr. Nass moved that said report be adopted. Seconded and carried.

Mr. Nass presented Ordinance No. 2008-36.

WHEREAS, the Jefferson County Board of Supervisors has heretofore been petitioned to amend the Jefferson County Zoning Ordinance, and

WHEREAS, Petitions 3384A-09, 3385A-09 and 3386A-09 were referred to the Jefferson County Planning and Zoning Committee for public hearing on February 19, 2009, and

WHEREAS, the proposed amendments have been given due consideration by the Board of Supervisors in open session,

NOW, THEREFORE, BE IT ORDAINED that the Jefferson County Board of Supervisors does amend the zoning ordinance of Jefferson County (and official zoning maps) as follows:

FROM AGRICULTURAL A-1 TO A-3, RURAL RESIDENTIAL

Rezone approximately 4.7 acres with the home at W3218 Piper Road from PINs 004-0515-2333-001 (4 acres) and 004-0515-2333-002 (11.888 acres) and create a new 2-acre building site from PIN 004-0515-2333-002. The property is in the Town of Cold Spring. This utilizes the last available A-3 zone for the property; therefore, rezoning is conditioned upon recording of an affidavit acknowledging that fact. It is further conditioned upon road access approval by the Town, upon receipt by Zoning of a soil test showing sites for installation of both initial and replacement private sewage systems, and upon approval and recording of a final certified survey map for the lots including extraterritorial plat review by the City of Whitewater, if necessary. (3384A-09 – Cliff Fuller/Thomas & Rhonda Fuller property)

Rezone approximately 1 acre of PIN 016-0514-2042-000 (41.64 acres) for a new building site near N1085 Groeler Road in the Town of Koshkonong. Rezoning is conditioned upon road access approval by the Town, with the drive on the far northwest end of the lot, upon receipt by Zoning of a soil test showing sites for installation of both initial and replacement private sewage systems,

and upon approval and recording of a final certified survey map for the lot including extraterritorial plat review by the City of Fort Atkinson, if necessary. (3385A-09 – Dennis Stork/Dennis Stork & Ronald Rew property)

FROM AGRICULTURAL A-1 TO N, NATURAL RESOURCES

Rezone approximately 26 acres of PINs 022-0613-2841-000 (33.13 acres), 022-0613-2842-000 (33.31 acres) and 022-0613-2843-000 (38.4 acres) to allow its sale to an adjoining property owner. The site is near N3028 CTH A in the Town of Oakland. This action is conditioned upon the Natural Resource zone being retained by an adjoining property owner since no road access is proposed. (3386A-09 – Dean & Diane Evenson/Arlene Evenson Estate property)

Mr. Nass moved that Ordinance No. 2008-36 be adopted. Seconded and carried with Mr. Kannard abstaining due to possible conflict of interest.

Mr. Nass presented Resolution No. 2008-97.

WHEREAS, the Jefferson County Zoning Department is reviewing current fees to better reflect staff time expended in dealing with expired sanitary permits and revised land use permits, and

WHEREAS, the Zoning Department fee schedule should be changed accordingly, and

WHEREAS, the Jefferson County Planning and Zoning Committee recommends these fee schedule changes,

NOW, THEREFORE, BE IT RESOLVED that “Re-issuance of expired sanitary permits” in the amount of \$150 be deleted and a new category for “Land use permit revision fee” in the amount of \$50 be added to the Jefferson County Zoning Department Fee Schedule.

Fiscal Note: Eliminating reissuance of expired sanitary permits will result in the holder of an expired permit reapplying for a new sanitary permit at a cost of between \$275 and \$875. Two to three such expired permits are expected per year. Adding a land use permit revision fee in the amount of \$50 is expected to generate approximately \$2,500 in additional revenue per year.

Mr. Nass moved that Resolution No. 2008-97 be adopted. Seconded and carried: Ayes 25, Noes 2 (Poulson, Jaeckel), Absent 2 (Seefeldt, Nelson), Vacant 1.

Mr. Nass presented the Jefferson County Board Chairman’s Report.

**County Board Chairman’s Report
Sharon L. Schmeling
March 2009**

The following report provides updates on the activities of the Jefferson County Board, its chairman, its committees, and key issues confronting the County. If you have any questions about the following information, or would like an update about a project or issue not mentioned here, do not hesitate to contact me by phone (920) 674-8607 or e-mail (sharons@co.jefferson.wi.us) with your questions or suggestions.

Federal reimbursement for costs of 2008 flood response – The historic 2008 flood created a financial drain on many local units of governments and schools, who were forced to respond to human and infrastructure needs. The federal government provides partial reimbursement for some of those costs. The

paperwork is handled by the Jefferson County Emergency Management Department. The Department is also the liaison for local units of government when they negotiate with state and federal officials over the claims.

The Department's Director, Donna Haugom, has processed reimbursement requests from 20 municipalities and schools. Their requests totaled \$1,582,778.93. A breakdown of the individual requests is as follows:

City of Fort Atkinson	\$294,807.59	Town of Koshkonong	\$ 16,092.04
City of Jefferson	\$437,321.31	Town of Jefferson	\$ 79,987.28
City of Waterloo	\$ 76,463.21	Town of Milford	\$ 7,625.37
City of Watertown	\$177,386.81	Town of Oakland	\$238,417.65
Fort Atkinson School District	\$ 17,985.94	Town of Sullivan	\$ 17,559.41
Jefferson School District	\$ 13,241.27	Town of Sumner	\$ 68,235.76
Maranatha College	\$ 6,437.82	Town of Waterloo	\$ 14,583.63
Town of Aztalan	\$ 43,801.08	Town of Watertown	\$ 6,175.84
Town of Hebron	\$ 20,663.26	Village of Palmyra	\$ 13,193.70
Town of Ixonia	\$ 17,884.04		

Ms. Haugom also processed requests from Jefferson County departments totaling \$453,997.85. The breakdown of requests is as follows:

Highway Department	\$159,396.46
Management Information Systems	\$ 701.29
Parks Department	\$ 25,381.87
Emergency Management Depart.	\$221,766.21
Sheriff's Office	\$ 17,992.53
Fair Park	\$ 28,759.49

It is expected that the total amount of reimbursement actually received should be known in the coming months. Once that is available, it will be shared with you.

Fair Park Revenue – One of the goals of the 2008-2010 County Board is to help the County Fair Park become financially self-sustaining, reducing its need for county property tax dollars.

The County Fair Park budget is funded by revenue from events and from \$328,276 in annual property taxes. Together, this revenue finances the entire operation, including the annual County Fair. The importance of making the Park independent from the property tax levy has become ever clearer as we struggle to finance county government in a time of declining revenues. The state limits how high taxes can be raised. The slow economy has reduced revenue from fees and permits. In former times, the County Board maintained a high level of service to the public by transferring money from the County's savings account to balance the budget. This is no longer sustainable. The County Board confirmed the County Administrator's appointment of a Fair Park Director in August 2008. The Board approved creation of this new position on the condition that the director is given three years to get the Park off the tax levy.

During the past several months, Fair Park Director Paul Novitzke has been cultivating new sponsorships and partnerships to generate extra revenue. Some of these have already been approved by the County Board. He has been reviewing and revising existing contracts to increase revenue. In addition, Mr. Novitzke and his excellent staff have been working hard to recruit new events and expand existing events. They have found ways to reduce operating costs. At the

February 19 Fair Park Committee meeting, Mr. Novitzke outlined for the Committee his department's progress thus far in those efforts.

In 2008, the Park had \$32,194 in net sponsorship revenues. In 2009, the Park has confirmed sponsorship contracts worth \$81,000 in revenue. An additional \$71,250 in revenue for 2009 is anticipated from pending contracts. The breakdown of partnerships is as follows: MillerCoors -- \$23,000 per year for three years (they paid \$7,500 in 2008); Pepsi -- \$18,000 per year for three years (they paid zero cash in 2008); Premier Bank -- \$10,000 per year for three years (paid \$1,325 in 2008); Acclaim Performance Horses -- \$10,000 per year for three years (paid zero in 2008); Fort Healthcare -- \$10,000 a year for three years (paid \$595 in 2008); WSLD Radio -- \$10,000 trade for advertising (we paid them \$850 in cash in 2008).

In addition, the Park has confirmed sponsorship contracts for \$71,000 in revenue for 2010 and \$71,000 in revenue for 2011.

This short-term progress bodes well for the future. It reveals that there is potential to achieve the County Board's goal. The Fair Park staff has embraced the Board's challenge and developed a great team approach to this new mindset. This is a direct result of the encouragement and leadership of the Fair Park Committee. Please join me in thanking them all for their hard work. The public is well served by this effort, which holds much promise for future budgets.

Strategic Planning – The Administration and Rules Committee met February 25 and, among other things, reviewed the County Board's suggestions for adjusting the make-up of the Strategic Planning Steering Committee. After several hours, and lots of good compromise, the Committee devised a structure that I think addresses the concerns outlined at the February Board meeting. Several county board supervisors attended the meeting; others e-mailed their concerns and suggestions.

As we evaluate this new proposal, it's important to note, as Supervisor Morris so aptly observed, that steering committees only steer, they do not decide, they do not make policy. The County Board will eventually make the policy that sets the County's strategic plan. The role of the steering committee is to be great fact-finders and evaluators, and offer a draft future vision. The steering committee will be most effective if it seeks to have the greatest amount of representation using the smallest number of people. I believe the Committee's new version accomplishes that goal. I urge you to support it so we can begin the work of developing a strategic plan.

Mr. Nass moved that said report be accepted, placed on file and printed in the minutes. Seconded and carried.

Mr. Nass presented Resolution No. 2008-92 with additions and deletions made by the Administration & Rules Committee after being referred back to the Committee at the February 10, 2009, County Board meeting.

WHEREAS, a Strategic Plan is a disciplined effort to produce fundamental decisions and actions that shape and guide an organization and what it does, and

WHEREAS, a Strategic Plan for Jefferson County would serve as a guide for county government to follow in order to ensure that it provides the programs and services that its citizens want, and

WHEREAS, the Administration and Rules Committee has discussed the need for the County to develop a Strategic Plan, since May 2008, and

WHEREAS, the Committee ~~has~~ directed staff to prepare a report to the County Board that provides Board members with an explanation of the strategic planning process, and

WHEREAS, the Administration and Rules Committee has unanimously voted to seek support from the County Board to proceed with the strategic planning process, as described in the report, and

WHEREAS, the report to the County Board on strategic planning accompanies this resolution and is was presented to the County Board at its February 10, 2009, meeting, and

WHEREAS, the County Board referred this resolution back to the Administration and Rules Committee to re-examine the membership in the Strategic Plan Steering Committee, and

~~WHEREAS, the Administration and Rules Committee has unanimously voted to seek support from the County Board to proceed with the strategic planning process, as described in the Report, and~~

WHEREAS, the Jefferson County Board of Supervisors concurs with the Administration and Rules Committee and believes that it is in the County's best interest to proceed with the development of a Strategic Plan for Jefferson County government.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby authorizes the Administration and Rules Committee to proceed with the strategic planning process as described in the accompanying Report to the County Board, and

BE IT FURTHER RESOLVED that County Board members participating on the Steering Committee and the Coordinating Work Group shall be authorized per meeting and mileage reimbursement costs, and

BE IT FURTHER RESOLVED that the Administration and Rules Committee periodically provide the County Board with status reports on the progress of the planning process.

Fiscal Note: It is anticipated that adoption of this resolution will result in increased ~~per diem~~ meeting fees and mileage costs related to County Board members' participation ~~in~~ on the strategic planning, Steering Committee and Coordinating Work Group during the process. The amount of this increased cost cannot be determined at this time. In addition, the scheduling of community listening sessions and the issuance of community surveys will result in additional cost. These costs will be reported to the County Board and may require a transfer of funds from the 2009 Contingency Appropriation. An expenditure of staff time and supplies in preparing for meetings and participating in the planning process will also be required.

Mr. Nass moved that Resolution No. 2008-92 be adopted. Seconded and carried: Ayes 26, Noes 1 (Zentner), Absent 2 (Seefeldt, Nelson), Vacant 1.

County Administrator Gary Petre presented the following report:

TO: County Board Members

Tuesday, March 10, 2009

-231-

FROM: Gary R. Petre, County Administrator
 DATE: March 6, 2009
 SUBJECT: 2008 Year-End Deficit Summary Report and Future Budget Monitoring

Background

On February 27, 2009, the Finance Committee reviewed 2008 year-end financial documents prepared by Dave Ehlinger, Accounting Manager. The Finance Committee requested that I provide the Board with a report regarding the 2008 year-end deficit and recommendations for monitoring the County's 2009 Budget during the current year.

2008 Year-End Deficit

As reported to the Finance Committee by the Accounting Manager, county departments ended 2008 with a combined year-end deficit of approximately \$1.7 M. Of this total amount, \$1.6 M occurred in five county departments:

	<u>Net Deficit</u>	<u>Revenue Deficit</u>
Register of Deeds	\$ 88,500	\$ 88,300
County Treasurer	645,500	693,600
Sheriff	729,000	317,900
Zoning and Planning	90,900	100,100
Countryside Home	<u>78,600</u>	<u>0</u>
	\$1,632,500	\$1,199,900

It should further be noted that \$1.2 M of this \$1.6 M was the result of unrealized budgeted revenue and not due to over expenditure in the departments. These revenue losses are further explained in the pending resolution entitled "Act on year-end departmental deficits".

The County was aware of these anticipated revenue deficits during 2008. On July 8, 2008, as part of my department's 2007 Annual Report to the County Board, I informed the Board that the County was facing shortfalls of revenue in these departments, in excess of \$1 M. On August 1, 2008, the Accounting Manager issued a detailed financial report to the Finance Committee that projected a total \$1.57 M year-end deficit in 2008.

In addition to the above revenue shortfalls, the 2008 county deficit includes two expenditure adjustments totaling \$278,600 that were not the result of departmental operations during the year:

- \$ 78,600 This deficit in Countryside Home was the result of accounting entries for funded depreciation of the facility.
- 200,000 This portion of the deficit in the Sheriff's Department was due to a charge for 2007 wages and benefits that was expensed out of the 2008 Budget. This year-end charge will not reoccur in 2009.
- \$278,600 Total Expenditures Adjustments

The remaining \$211,100 net deficit in the Sheriff's Department was the net result of \$347,900 in over expenditures, partially offset by a \$136,800 unused balance of funds from the transfer of contingent funds during 2008, for flood related expenses. The \$347,900 operating expenditure deficit was due to over expenditure for overtime as the result of staff vacancies and unanticipated worker's compensation costs and gasoline costs.

2009 Budget Monitoring

In 2009, it is not anticipated that the County will experience the significant level of unrealized revenue that occurred during 2008. With more experience on the impact that the failing economy has had on county revenues, the 2009 Budget reduced budgeted revenue by over \$1 M in several departments:

<u>2009 Budget</u>	<u>Revenue Reductions</u>
Register of Deeds	\$ 74,930
County Treasurer	900,000
Sheriff – Jail	20,000
Planning & Zoning	<u>88,075</u>
	\$1,083,005

This realignment of budgeted revenues to reflect current economic conditions will greatly help in diminishing a possible year-end revenue deficit in 2009.

Of continuing concern is the County’s ability to increase jail prisoner boarding revenue, and reduce a probable 2009 year-end deficit in this department. The Sheriff is currently working on an operational plan to increase this revenue during 2009.

In order to more closely monitor the County’s 2009 Budget during the current year, additional departments will develop monthly financial reports to their parent committees.

Currently, five major county departments and the County Treasurer report on the financial condition of their departments on either a monthly or bi-monthly basis:

Countryside Home	Human Services Department
Highway Department	Health Department
Fair Park	

The five departments accounted for approximately \$66.6 M (70%) of the County’s \$95.5 M operating budget in 2008, which excludes payments to Debt Service and the Library System. In addition, the County Treasurer submits a monthly report to the County Board on the County’s investment revenue. Clearly a vast majority of the County’s department operating budgets are already monitored by staff and parent committees, on a regular basis. If the Sheriff’s Department’s budget were added to this regular committee monitoring list, the percentage of committee monitored budgets would increase to 83%. It should also be noted that other department budgets are being monitored by department heads, including the Accounting Manager, County Administrator and County Board Chair.

In addition to departments developing financial reports for their parent committees, who currently don’t receive them, the Accounting Manager and County Administrator will work with departments to develop a quarterly county-wide financial report to the Finance Committee and the County Board.

Through revenue adjustments made in the 2009 Budget and with closer monitoring of department budgets during the year, it is anticipated that the County will be in a better position to implement necessary operational changes to address potential budget shortfalls, should they occur during 2009.

Department heads have already begun identifying and costing out options for reducing operating costs both in 2009 and for the 2010 Budget. Once compiled, this information will be presented to the Finance Committee and other committees and boards in the very near future.

Ms. Rogers presented Resolution No. 2008-98.

WHEREAS, due to circumstances arising since the 2008 budget was formulated, the following transfers of funds and departmental budgetary amendments are necessary and recommended by the Finance Committee as indicated below:

To/ From	Bus Unit	Account Number	Sub Acct	Account Description	Amount
A – Provide funds to departments for prepaid health insurance under the state plan					
To	4700	611110		Prepaid asset transfer--Health	-
To	5200	611110		Prepaid asset transfer--Human Services	335,569.92
To	3001	611110		Prepaid asset transfer--Countryside Home	283,229.11
To	53000	611110		Prepaid asset transfer--Highway	<u>145,777.79</u>
To				Totals	764,576.82
From	9801	611110		Prepaid asset transfer--General Fund	(764,576.82)

B (1) -- Amend budgets for departments for health insurance deficit allocation (General Fund)					
To	11	512144		Health insurance--County Board	1,403.70
To	31	512144		Health insurance--Economic Development	Zero
To	41	512144		Health insurance--Human Resources	4,222.78
To	51	512144		Health insurance--Emergency Management	1,157.13
To	52	512144		Health insurance--EPCRA	862.43
To	71	512144		Health insurance--Register in Probate	1,755.03
To	81	512144		Health insurance--County Administrator	1,709.91
To	9001	512144		Health insurance--Central Duplication	923.88
To	1001	512144		Health insurance--Register of Deeds	6,532.94
To	1101	512144		Health insurance--Surveyor	1,490.02
To	1201	512144		Health insurance--County Clerk	8,946.83
To	1202	512144		Health insurance--Elections	3.25
To	1301	512144		Health insurance--Land Information	5,270.89
To	1401	512144		Health insurance--County Treasurer	2,778.17
To	1601	512144		Health insurance--District Attorney	12,683.59
To	1602	512144		Health insurance--Victim Witness	2,231.72
To	1603	512144		Health insurance--First Offender Program	2,483.19
To	1701	512144		Health insurance--Corporation Counsel	4,470.05
To	1801	512144		Health insurance--Parks	10,135.10
To	1801	512144		Health insurance--Dog Park	16.04
To	1840	512144		Health insurance--Grounds keeping	157.77
To	1901	512144		Health insurance--Central Services	8,644.67
To	2001	512144		Health insurance--Sheriff	72,718.34
To	2001	512144	101	Health insurance--Sheriff (Patrol)	4,600.27
To	2001	512144	102	Health insurance--Sheriff (Detective)	609.14
To	2001	512144	103	Health insurance--Sheriff (Drug Task Force)	432.27
To	2004	512144		Health insurance--Support Services	11,693.45
To	2005	512144		Health insurance--Courthouse Security	3,752.92
To	2006	512144		Health insurance--Dispatch & Communications	8,439.65

To	2056	512144	Health insurance--FEMA disaster	8.45
To	2151	512144	Health insurance--Water Safety	47.76
To	2152	512144	Health insurance--Snowmobile Law	13.31
To	2201	512144	Health insurance--Jail	48,591.74
To	2201	512144	602 Health insurance--Jail nurses	2,106.20
To	2202	512144	Health insurance--Jail Kitchen	8,948.51
To	2301	512144	Health insurance--Child Support	18,529.67
To	2401	512144	Health insurance--Clerk of Courts	22,116.12
To	2402	512144	Health insurance--Judicial Support	5,151.85
To	2421	512144	Health insurance--Family Court Commissioner	2,303.28
To	2422	512144	Health insurance--Family Court Counseling	2,983.40
To	2501	512144	Health insurance--Coroner	1,490.02
To	5301	512144	Health insurance--Veterans Services	2,097.17
To	6801	512144	Health insurance--UW Extension	3,577.33
To	6901	512144	Health insurance--Fair Park	5,301.45
To	6902	512144	Health insurance--Fair Week	672.32
To	7001	512144	Health insurance--Land Conservation	6,231.45
To	7101	512144	Health insurance--Zoning	8,271.57
To	7104	512144	Health insurance--Air Quality	51.47
To	7109	512144	Health insurance--Solid Waste	<u>Zero</u>
To			Totals	318,618.20
From	9801	699999	Budgetary fund balance	(318,618.20)

B (2) -- Amend budgets for departments for health insurance deficit allocation (Health Dept)

To	Mult	512144	Health insurance--Health Department	Zero
From	9801	699999	Budgetary fund balance	Zero

B (3) -- Amend budgets for departments for health insurance deficit allocation (Human Services)

To	5000	512144	Health insurance--Social/Mental Hygiene	77,409.11
To	5003	512144	Health insurance--Lueder Haus	7,974.08
To	5004	512144	Health insurance--Families Come First	2,050.20
To	5007	512144	Health insurance--On Call	4,475.10
To	5009	512144	Health insurance--YA Early & Intensive	2,980.04
To	5021	512144	Health insurance--Family Preservation	4,580.82
To	5025	512144	Health insurance--Community Service	13,081.51
To	5048	512144	Health insurance--Aging & Disability Resource	3,880.46
To	5050	512144	Health insurance--Nursing Home MA	2,980.04
To	5055	512144	Health insurance--Workforce Development	21,787.35
To	5151	512144	Health insurance--Transportation	2,083.28
To	5159	512144	Health insurance--Advocacy Program	1,490.02
To	5175	512144	Health insurance--Early Intervention	8,263.30
To	5190	512144	Health insurance--Management	17,329.88
To	5200	512144	Health insurance--Overhead	<u>4,371.06</u>
To			Totals	174,736.25
From	9801	699999	Budgetary fund balance	(174,736.25)

B (4) -- Amend budgets for departments for health insurance deficit allocation (Countryside Home)

To	3101	512144	Health insurance--Nursing Director	6.37
Tuesday, March 10, 2009				-235-

To	3101	512144	766621	Health insurance--Nursing Director	1,483.65
To	3102	512144		Health insurance--Nursing Staff Development	(1.71)
To	3102	512144	766621	Health insurance--Nursing Staff Development	1,493.41
To	3103	512144		Health insurance--Nursing Supervisor	18.43
To	3103	512144	766621	Health insurance--Nursing Supervisor	2,959.14
To	3106	512144		Health insurance--Nursing Unit Clerk	16.10
To	3106	512144	766621	Health insurance--Nursing Unit Clerk	2,967.30
To	3120	512144		Health insurance--Certified Nursing	2,200.18
To	3120	512144	76662112	Health insurance--Certified Nursing	8,335.65
To	3120	512144	76662113	Health insurance--Certified Nursing	11,178.54
To	3120	512144	76662114	Health insurance--Certified Nursing	51,662.48
To	3120	512144	76662116	Health insurance--Certified Nursing	13,736.23
To	3235	512144		Health insurance--Social Services	11.92
To	3235	512144	76662124	Health insurance--Social Services	2,968.12
To	3236	512144		Health insurance--Activity Therapy	76.30
To	3236	512144	76662120	Health insurance--Activity Therapy	7,903.23
To	3550	512144		Health insurance--Dietary	206.92
To	3550	512144	76662126	Health insurance--Dietary	1,353.51
To	3550	512144	76662127	Health insurance--Dietary	130.14
To	3550	512144	76662129	Health insurance--Dietary	14,555.37
To	3551	512144		Health insurance--Plant Operations	14.44
To	3551	512144	76662131	Health insurance--Plant Operations	593.27
To	3551	512144	76662132	Health insurance--Plant Operations	6,242.44
To	3552	512144		Health insurance--Resident Care	113.14
To	3552	512144	76662133	Health insurance--Resident Care	1,483.65
To	3552	512144	76662134	Health insurance--Resident Care	14,542.88
To	3553	512144		Health insurance--Laundry & Linen	87.06
To	3553	512144	76662135	Health insurance--Laundry & Linen	3,021.39
To	3660	512144		Health insurance--Business Office	53.43
To	3660	512144	76662141	Health insurance--Business Office	5,387.25
To	3663	512144		Health insurance--Medical Records	9.30
To	3663	512144	76662143	Health insurance--Medical Records	1,484.46
To	3663	512144	76662144	Health insurance--Medical Records	589.95
To	3664	512144		Health insurance--Human Resources	6.37
To	3664	512144	76662138	Health insurance--Human Resources	247.27
To	3664	512144	76662139	Health insurance--Human Resources	2,048.89
To	3665	512144		Health insurance--Administration	6.37
To	3665	512144	766580	Health insurance--Administration	5.60
To	3665	512144	766621	Health insurance--Administration	<u>1,483.65</u>
To				Totals	160,682.09
From	9801	699999		Budgetary fund balance	(160,682.09)

B (5) -- Amend budgets for departments for health insurance deficit allocation (Highway)

To	53211	512144		Health insurance--Highway employee benefits	80,650.43
From	9801	699999		Budgetary fund balance	(80,650.43)

B (6) -- Amend budgets for departments for health insurance deficit allocation (MIS)

To	8501	512144		Health insurance--MIS PC Group	2,823.86
To	8502	512144		Health insurance--ISIS Group	<u>4,206.71</u>

To		Totals	7,030.57
From	9801 699999	Budgetary fund balance	(7,030.57)

C -- Provide funds to departments for health insurance deficit allocation

To	4700 611107	Health deficit transfer--Health Department	Zero
To	5200 611107	Health deficit transfer--Human Services	174,736.25
To	3001 611107	Health deficit transfer--Countryside Home	160,682.09
To	53000 611107	Health deficit transfer--Highway	80,650.43
To	8501 611107	Health deficit transfer--MIS PC Group	2,823.86
To	8502 611107	Health deficit transfer--MIS ISIS Group	<u>4,206.71</u>
To		Totals	423,099.34
From	9801 611107	Health deficit transfer--General Fund	(423,099.34)

D (1) -- Amend budgets for departments for dental insurance deficit allocation (General Fund)

To	11 512173	Dental insurance--County Board	71.06
To	31 512173	Dental insurance--Economic Development	Zero
To	41 512173	Dental insurance--Human Resources	234.10
To	51 512173	Dental insurance--Emergency Management	64.82
To	52 512173	Dental insurance--EPCRA	45.50
To	71 512173	Dental insurance--Register in Probate	100.59
To	81 512173	Dental insurance--County Administrator	180.78
To	9001 512173	Dental insurance--Central Duplication	52.42
To	1001 512173	Dental insurance--Register of Deeds	359.49
To	1101 512173	Dental insurance--Surveyor	82.38
To	1201 512173	Dental insurance--County Clerk	494.29
To	1202 512173	Dental insurance--Elections	0.17
To	1301 512173	Dental insurance--Land Information	292.91
To	1401 512173	Dental insurance--County Treasurer	157.45
To	1601 512173	Dental insurance--District Attorney	702.41
To	1602 512173	Dental insurance--Victim Witness	121.42
To	1603 512173	Dental insurance--First Offender Program	137.30
To	1701 512173	Dental insurance--Corporation Counsel	247.15
To	1801 512173	Dental insurance--Parks	594.55
To	1801 512173	Dental insurance--Dog Park	1.19
To	1840 512173	Dental insurance--Groundskeeping	18.55
To	1901 512173	Dental insurance--Central Services	488.80
To	2001 512173	Dental insurance--Sheriff	4,254.76
To	2001 512173	101 Dental insurance--Sheriff (Patrol)	243.77
To	2001 512173	102 Dental insurance--Sheriff (Detective)	32.13
To	2001 512173	103 Dental insurance--Sheriff (Drug Task Force)	22.80
To	2004 512173	Dental insurance--Support Services	560.67
To	2005 512173	Dental insurance--Courthouse Security	209.86
To	2006 512173	Dental insurance--Dispatch & Communications	576.68
To	2056 512173	Dental insurance--FEMA disaster	0.45
To	2151 512173	Dental insurance--Water Safety	2.52
To	2152 512173	Dental insurance--Snowmobile Law	0.75
To	2201 512173	Dental insurance--Jail	2,714.25
To	2201 512173	602 Dental insurance--Jail nurses	116.30
To	2202 512173	Dental insurance--Jail Kitchen	494.29

To	2301	512173	Dental insurance--Child Support	1,028.78
To	2401	512173	Dental insurance--Clerk of Courts	1,240.87
To	2402	512173	Dental insurance--Judicial Support	282.85
To	2421	512173	Dental insurance--Family Court Commissioner	129.06
To	2422	512173	Dental insurance--Family Court Counseling	164.76
To	2501	512173	Dental insurance--Coroner	82.38
To	5301	512173	Dental insurance--Veterans Services	121.47
To	6801	512173	Dental insurance--UW Extension	203.21
To	6901	512173	Dental insurance--Fair Park	294.52
To	6902	512173	Dental insurance--Fair Week	35.47
To	7001	512173	Dental insurance--Land Conservation	361.39
To	7101	512173	Dental insurance--Zoning	497.21
To	7104	512173	Dental insurance--Air Quality	3.54
To	7109	512173	Dental insurance--Solid Waste	<u>Zero</u>
To			Totals	18,122.07
From	9801	699999	Budgetary fund balance	(18,122.07)

D (2) -- Amend budgets for departments for dental insurance deficit allocation (Health Dept.)

To	Mult	512173	Dental insurance--Health Department	Zero
From	9801	699999	Budgetary fund balance	Zero

D (3) -- Amend budgets for departments for dental insurance deficit allocation (Human Services)

To	5000	512173	Dental insurance--Social/Mental Hygiene	4,384.05
To	5003	512173	Dental insurance--Lueder Haus	453.70
To	5004	512173	Dental insurance--Families Come First	129.29
To	5007	512173	Dental insurance--On Call	247.15
To	5009	512173	Dental insurance--YA Early & Intensive	164.76
To	5021	512173	Dental insurance--Family Preservation	253.33
To	5025	512173	Dental insurance--Community Service	765.53
To	5048	512173	Dental insurance--Aging & Disability Resource	215.11
To	5050	512173	Dental insurance--Nursing Home MA	164.76
To	5055	512173	Dental insurance--Workforce Development	1,217.52
To	5151	512173	Dental insurance--Transportation	120.83
To	5159	512173	Dental insurance--Advocacy Program	82.38
To	5175	512173	Dental insurance--Early Intervention	456.17
To	5190	512173	Dental insurance--Management	1,041.25
To	5200	512173	Dental insurance--Overhead	<u>245.22</u>
To			Totals	9,941.05
From	9801	699999	Budgetary fund balance	(9,941.05)

D (4) -- Amend budgets for departments for dental insurance deficit allocation (Countryside Home)

To	3101	512173	Dental insurance--Nursing Director	4.12
To	3101	512173	766629 Dental insurance--Nursing Director	78.26
To	3102	512173	Dental insurance--Nursing Staff Development	3.60
To	3102	512173	766629 Dental insurance--Nursing Staff Development	78.78
To	3103	512173	Dental insurance--Nursing Supervisor	8.54
To	3103	512173	766629 Dental insurance--Nursing Supervisor	156.23

To	3106	512173	Dental insurance--Nursing Unit Clerk	8.24	
To	3106	512173	766629	Dental insurance--Nursing Unit Clerk	156.53
To	3120	512173	Dental insurance--Certified Nursing	340.38	
To	3120	512173	76662912	Dental insurance--Certified Nursing	461.02
To	3120	512173	76662913	Dental insurance--Certified Nursing	597.67
To	3120	512173	76662914	Dental insurance--Certified Nursing	2,800.42
To	3120	512173	76662916	Dental insurance--Certified Nursing	725.34
To	3235	512173	Dental insurance--Social Services	8.20	
To	3235	512173	76662924	Dental insurance--Social Services	156.57
To	3236	512173	Dental insurance--Activity Therapy	24.46	
To	3236	512173	76662920	Dental insurance--Activity Therapy	421.79
To	3550	512173	Dental insurance--Dietary	51.45	
To	3550	512173	76662926	Dental insurance--Dietary	71.40
To	3550	512173	76662927	Dental insurance--Dietary	6.87
To	3550	512173	76662929	Dental insurance--Dietary	771.88
To	3551	512173	Dental insurance--Plant Operations	19.42	
To	3551	512173	76662931	Dental insurance--Plant Operations	36.52
To	3551	512173	76662932	Dental insurance--Plant Operations	344.98
To	3552	512173	Dental insurance--Resident Care	48.30	
To	3552	512173	76662933	Dental insurance--Resident Care	78.26
To	3552	512173	76662934	Dental insurance--Resident Care	778.63
To	3553	512173	Dental insurance--Laundry & Linen	12.25	
To	3553	512173	76662935	Dental insurance--Laundry & Linen	159.38
To	3660	512173	Dental insurance--Business Office	16.51	
To	3660	512173	76662941	Dental insurance--Business Office	287.39
To	3663	512173	Dental insurance--Medical Records	6.20	
To	3663	512173	76662943	Dental insurance--Medical Records	78.31
To	3663	512173	76662944	Dental insurance--Medical Records	36.32
To	3664	512173	Dental insurance--Human Resources	6.04	
To	3664	512173	76662938	Dental insurance--Human Resources	13.04
To	3664	512173	76662939	Dental insurance--Human Resources	113.31
To	3665	512173	Dental insurance--Administration	4.12	
To	3665	512173	766580	Dental insurance--Administration	0.30
To	3665	512173	766629	Dental insurance--Administration	78.26
To			Totals	9,049.29	
From	9801	699999	Budgetary fund balance	(9,049.29)	

D (5) -- Amend budgets for departments for dental insurance deficit allocation (Highway)

To	53211	512173	Dental insurance--Highway employee benefits	4,476.93
From	9801	699999	Budgetary fund balance	(4,476.93)

D (6) -- Amend budgets for departments for dental insurance deficit allocation (MIS)

To	8501	512173	Dental insurance--MIS PC Group	313.05
To	8502	512173	Dental insurance--ISIS Group	233.29
To			Totals	546.34
From	9801	699999	Budgetary fund balance	(546.34)

E -- Provide funds to departments for health insurance deficit allocation

To	4700	611108	Health deficit transfer--Health Department	Zero
----	------	--------	--	------

Tuesday, March 10, 2009

-239-

To	5200	611108	Health deficit transfer--Human Services	9,941.05
To	3001	611108	Health deficit transfer--Countryside Home	9,049.29
To	53000	611108	Health deficit transfer--Highway	4,476.93
To	8501	611108	Health deficit transfer--MIS PC Group	313.05
To	8502	611108	Health deficit transfer--MIS ISIS Group	<u>233.29</u>
To			Totals	24,013.61

From 9801 611108 Health deficit transfer--General Fund (24,013.61)

F (1) -- Reclass Countryside Home as proprietary fund on financial statements--tax levy

To	3001	411120	Debt Service Property Taxes--Countryside	1,588,338.00
From	8045	411120	Debt Service Property Taxes--Debt Service Fund	(1,588,338.00)

F (2) -- Reclass Countryside Home as proprietary fund on financial statements--interest payments

To	3770	592002	Bond Interest--Countryside Home	163,337.50
From	8045	592002	Bond Interest--Debt Service Fund	(163,337.50)

F (3) -- Reclass Countryside Home as proprietary fund on financial statements--principal payments

To	3770	592001	Bond principal--Countryside Home	1,425,000.00
From	8045	592002	Bond principal--Debt Service Fund	(1,425,000.00)

F (4) -- Reclass Countryside Home as proprietary fund on financial statements--excess tax levy

To	8045	611105	Bond principal transfer--Debt Service Fund	0.50
From	3001	611105	Bond principal transfer--Countryside Home	(0.50)

NOW THEREFORE, BE IT RESOLVED that the above transfers and budget amendments to the 2008 budget be approved.

Fiscal note (summary):

A. Provides monies to other funds for the prepaid premiums under the state health insurance plan. Funds are necessary as these departments need to reserve a portion of their fund balance for any prepaid expenditures.

B. Amends departmental budgets for the health insurance deficit allocation.

C. Provides funds to Human Services, Countryside Home, Highway, and MIS Departments for the health insurance deficit allocation.

D. Amends departmental budgets for the dental insurance deficit allocation.

E. Provides funds to Human Services, Countryside Home, Highway, and MIS Departments for the dental insurance deficit allocation.

F. Our independent auditing firm, Clifton Gunderson LLP, recommends changing the format of the financial statements for Countryside Home and Highway Department. As such, the tax levy and related costs for debt service for Countryside Home are being reflected in Countryside Home rather than the Debt Service Fund.

Fiscal Note (expanded):

A. The County switched from self-insured to providing health insurance coverage through the state health insurance plan effective 1-1-09. Under the state

plan, employers have to pay the insurance premiums on a pre-paid basis. Under current governmental accounting standards, each fund is required to reserve a portion of their fund balance equal to the amount of prepaid assets within that fund. A transfer from the General Fund was required to other funds so that they did not have a negative operating fund balance.

The Health Department did not receive a transfer from the General Fund because it is not a countywide tax levy.

B. Under the County's self-insured plan for health insurance, departments are charged a "premium" for employee health insurance, and actual costs are applied against these premiums. The County retained approximately \$1.1 million at the end of 2007 in relation to health/dental insurance costs as per Resolution 2005-97. During calendar year 2008 health insurance costs exceeded health premiums charged by \$776,738 (employee, retiree, and COBRA combined). This deficit was applied against the reserve in A/C 100.342124.

This life-to-date deficit was charged to each department on a pro-rata basis based upon current year health insurance charges. For the majority of departments, the budget was increased by the same dollar amount, so that the net effect on the department's actual operations was zero. Listed below is more detail by fund.

B(1). For the General Fund, Economic Development (\$1,490) and Solid Waste (\$606) business units did not receive funding for these extra charges, as they are not supported by the tax levy.

B(2). The Health Department was charged \$32,924 for their portion of the pro-rata allocation of the life-to-date deficit. However, no funds were transferred to the Health Department. Because the Health Department is a non-countywide tax levy, and the health insurance reserve came from countywide operations, the County cannot transfer any General Funds to the Health Department for this purpose.

B(3) through B(6). For all other funds, all business units within each fund that was allocated health insurance charges received a funding transfer in the same amount.

C. Funds were provided to Human Services, Countryside Home, Highway, and MIS Departments to pay for the increased health insurance costs due to the deficit allocation.

D. Under the County's self-insured plan for dental insurance, departments are charged a "premium" for employee dental insurance, and actual costs are applied against these premiums. The County retained approximately \$1.1 million at the end of 2007 in relation to health/dental insurance costs as per Resolution 2005-97. During calendar year 2008 dental insurance costs exceeded dental premiums charged by \$72,724 (employee and COBRA combined). This deficit was applied against the reserve in A/C 100.342124.

This life-to-date deficit was charged to each department on a pro-rata basis based upon current year dental insurance charges. For the majority of departments, the budget was increased by the same dollar amount, so that the net effect on the department's actual operations was zero. Listed below is more detail by fund.

D(1). For the General Fund, Economic Development (\$82) and Solid Waste (\$32) business units did not receive funding for these extra charges, as they are not supported by the tax levy.

D(2). The Health Department was charged \$1,845 for their portion of the pro-rata allocation of the life-to-date deficit. However, no funds were transferred to the Health Department. Because the Health Department is a non-countywide tax levy, and the health insurance reserve came from countywide operations, the County cannot transfer any General Funds to the Health Department for this purpose.

D(3) through D(6). For all other funds, all business units within each fund that was allocated health insurance charges received a funding transfer in the same amount.

E. Funds were provided to Human Services, Countryside Home, Highway, and MIS Departments to pay for the increased dental insurance costs due to the deficit allocation.

F. Financial statements prepared by our former audit firm (Virnig and Associates) reflected both Countryside Home and Highway Department as proprietary funds. The definition of a proprietary fund is that in theory the fund attempts to break even or result in a surplus, similar to a business. Given that definition and the fact that both funds had significant tax levies, the financial statements were changed beginning in 2003 to call those funds governmental funds.

Clifton Gunderson has elected to restate the 2007 financial statements again showing Countryside Home and the Highway Department as proprietary funds. One result of this is that the outstanding bond liability for Countryside Home is reflected as a liability on their financial statement. As such, all related debt transactions have to be removed from the Debt Service Fund and reflected in the Countryside Home fund.

A small amount (50 cents) was levied in excess of the amounts needed for principal and interest due to rounding. This amount is being transferred to the debt service fund as per Wisconsin statutory requirements, which require that funds levied for debt service be kept segregated for that purpose.

A separate resolution is on the agenda to reflect the change in debt service for Countryside Home in the 2009 budget.

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

Ms. Rogers moved that Resolution No. 2008-98 be adopted. Seconded and carried: Ayes 27, Noes 0, Absent 2 (Seefeldt, Nelson), Vacant 1.

Ms. Rogers read Resolution No. 2008-99.

WHEREAS, at the close of each fiscal year, it may be desirable to carry over funds in some accounts so 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 \$3,229,866.14 in various accounts as indicated in the detail in the Finance Committee minutes of February 27, 2009, and

WHEREAS the Finance Committee recommends various accounts be desig-

nated as non-lapsing or reserved for fiscal year 2009 in the amount of \$2,999,724.83.

NOW, THEREFORE, BE IT RESOLVED that the funds in the accounts identified in the Finance Committee minutes of February 27, 2009, totaling \$2,999,724.83 are designated as non-lapsing or reserved in the 2009 budget year.

Fiscal Note: Below is a summary of the non-lapsing requests by fund to carry over unspent funds into the 2009 budget. Detail is included with the Finance Committee meeting minutes of February 27, 2009. Also shown in addition to the above amount are items which do not lapse either as a result of current accounting practices (such as fixed assets, inventory, and prepaid items) or items that do not lapse because they are committed to pay for approved contracts, statutory restrictions, restricted donations, or capital projects in progress as per the Fund Balance Policy approved October 23, 2007, by Resolution 2007-62. As a budget amendment, this resolution requires twenty (20) affirmative votes for passage.

Fund	Discretionary Items	As Per 2009 Budget	Subtotal Discretionary	Required Items	Fund Total
General Fund	121,648	1,525,356	1,647,004	1,168,205	2,815,209
Health			-	97,128	97,128
Human Services	14,121		14,121	376,570	390,691
Debt Service			-	219	219
Capital Projects			-	-	-
Countryside Home	4,000		4,000	6,097,982	6,101,982
Highway	1,161,803		1,161,803	9,164,359	10,326,161
MIS	123,844	48,953	172,797	30,000	202,797
Totals	1,425,416	1,574,309	2,999,725	16,934,462	19,934,187

Ms. Rogers moved that Resolution No. 2008-99 be adopted. Seconded and carried: Ayes 26, Noes 1 (Zentner), Absent 2 (Seefeldt, Nelson), Vacant 1.

Ms. Rogers read Resolution No. 2008-100.

WHEREAS, due to circumstances arising after the 2008 budget was formulated, 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 2008:

Bus Unit	Account Number	Department	Deficit Amount	Amended Budget	Percent
9001	599999	Central Duplicating	5,482	30,215	18.1%
1001	599999	Register of Deeds	88,475	188,118	47.0%
1301	599999	Land Information	5,405	290,112	1.9%
1401	599999	County Treasurer	645,453	2,145,605	30.1%
1601	599999	District Attorney	14,326	768,832	1.9%
1701	599999	Corporation Council	283	333,466	0.1%
2001	599999	Sheriff	729,084	11,570,254	6.3%
2501	599999	Coroner	5,668	164,006	3.5%
5301	599999	Veterans Services	3,987	164,006	2.4%
7101	599999	Zoning	90,884	396,181	22.9%
5200	599999	Human Services	37,249	7,381,320	0.5%

3770	599999	Countryside Home	78,643	2,726,465	2.9%
		Total	<u>1,704,939</u>		
		Transfer from contingency fund	188,616		
		Transfer from General Fund	<u>1,516,323</u>		
		Total transfers	<u>1,704,939</u>		

AND WHEREAS, the Finance Committee recommends that these departmental deficits be funded.

NOW, THEREFORE, BE IT RESOLVED that the aforementioned transfers of funds are hereby approved.

Fiscal Note: The above transfers relate only to departments with a deficit as compared to their amended budget. The General Fund departmental surpluses of \$527,036 (not included General Revenues) and Highway Department surplus of \$63,576 are not reflected in the above figures.

The following is a brief explanation of major factors causing the departmental deficits that exceed 5% of the amended departmental budgets.

Central Duplicating—(a) Charges to the departments for printing/duplicating was down by \$3,793 or 14.6% as compared to budget. Although the methodology for pricing increased revenues for 2008 to be comparable to 2007, it is projected that this revenue will continue to decrease as other departments continue to purchase/operate their own copiers. (b) Office supplies inventory was valued at \$1,614 at year-end 2007. An election was made to change the accounting methodology in 2008 for inventory, so the inventory was expensed out, rather than reported as an asset.

Register of Deeds—Revenues in total were down by \$88,324 or 16.1% as compared to the budget. The downturn in the economy, reduced mortgage refinancing, reduced existing home sales, and reduced new constructions all contributed to recording far fewer documents creating this deficit. This is the second year in a row that revenues are down in comparison to the budget, primarily due to the economic recession. The shortfall in 2007 was \$55,759 or 9.8%.

County Treasurer—The adopted budget for 2008 had an aggressive figure for investment income. Due to a combination of fewer funds being available for investment (due to continued usage of fund balance) and low interest rates because of the economic downturn, actual investment earnings were \$693,621 (36.4%) below budgeted amounts. The weighted average earnings rate for Jefferson County went from 4.406% in December 2007 to 1.945% in December 2008.

Sheriff—A number of significant areas affected the deficit.

- Traffic enforcement—Because of the massive flooding the County experienced, staff was focused in June and July on areas other than traffic enforcement. Revenue from citations was \$119,566 or 23.7% below budgeted revenues.*
- Paper services—Because of increased Sheriff sales of foreclosed properties, deputies were less available for paper service. In addition, paper service volume in general was down due to the recession. These combined factors resulted in revenues being \$56,583 or 30.2% below budgeted amounts.*
- Dispatch—The State of Wisconsin elected to accelerate payments for E911 upgrades, which resulted in revenues being \$139,124 above budgeted*

amounts. This accelerated payment cycle was taken into account in preparation of the 2009 budget.

- *FEMA Disaster*—Due to the June flooding in the County, the Finance Committee transferred \$163,000 to the Sheriff Department (Emergency Management division) to pay for initially estimated costs. Once all costs were known, and related state aid was accounted for, this business unit reflected a net amount of \$136,848 below budget.
- *Jail*—Because of the high percentage of county residents housed within the jail, the number of available beds to rent to other law enforcement agencies was limited. This resulted in revenues being \$280,816 or 83.8% below budgeted amounts. Because the budgeted revenues for 2009 were only decreased by \$20,000 as compared to 2008, it is projected a similar deficit will occur in 2009.
- *During year-end 2007*, an error was discovered in the methodology for year-end wages. This was corrected at year-end 2008, but this resulted in wages/benefits increased by an estimated \$200,000 above budgeted amounts.

Zoning—Total revenues were down \$100,076 or 33.2% as compared to budgeted amounts. Similar to Register of Deeds (see above), the downturn in the economy reduced new constructions contributing to this deficit. This is the second year in a row that Zoning revenues are down as compared to the budget, primarily caused by the economic recession. The values for 2007 were \$119,404 or 31.3%.

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

Ms. Rogers moved that Resolution No. 2008-100 be adopted. Seconded and carried: Ayes 25, Noes 2 (Jaeckel, Zentner), Absent 2 (Seefeldt, Nelson), Vacant 1.

Ms. Rogers presented Resolution No. 2008-101.

WHEREAS, Countryside Home and the Highway Department follow full accrual accounting due to Medicare/Medicaid and Wisconsin Department of Transportation rules, respectively, where costs are reported when they actually happen as opposed to when they are paid, and

WHEREAS, generally funds that use full accrual accounting are considered proprietary funds under current governmental accounting rules, and

WHEREAS, current governmental accounting rules indicate that proprietary funds by definition are treated like a business and theoretically should achieve a break-even or surplus status, and

WHEREAS, Jefferson County's former independent auditing firm classified Countryside Home and Highway Departments as non-proprietary funds on the County's financial statements due to the large tax levies involved to offset costs not covered by revenues, and

WHEREAS, Jefferson County's current independent auditing firm Clifton Gunderson LLP recommends classifying both Countryside Home and Highway Departments as proprietary funds on the County's financial statements based on the use of full accrual accounting, regardless of the amount of tax levy involved, and

WHEREAS, the 2009 budget for the debt service for Countryside Home was not prepared on a full accrual basis, and

WHEREAS, the independent auditors recommend that the budgetary accounting method should be the same as the financial statement accounting method for all funds,

NOW, THEREFORE, BE IT RESOLVED that the 2009 budget for debt service related to Countryside Home be amended as follows:

To From	Bus Unit	Account Number	Account Description	Amount
To	3001	411120	Debt Service Property Taxes--Countryside	1,024,992
From	8045	411120	Debt Service Property Taxes--Debt Service	(1,024,992)
To	3770	592002	Bond Interest--Countryside Home	124,993
From	8045	592002	Bond Interest--Debt Service Fund	(124,993)
To	600	291001	General Obligation Bonds Payable--Current	900,000
From	8045	592002	Bond Principal--Debt Service Fund	(900,000)

Fiscal Note: The above entries will have no fiscal effect on the bottom line. These activities are simply to reconcile changes in accounting methodology and have them be consistent. Any variances for bond interest due to rounding will be transferred at year-end 2009 to the Debt Service Fund as per Wisconsin Statutes. These statutes require that any funds levied for debt purposes be segregated from all other funds. As a budget amendment, this resolution requires twenty (20) affirmative votes for passage.

Ms. Rogers moved that Resolution No. 2008-101 be adopted. Seconded and carried: Ayes 26, Noes 1 (Zentner), Absent 2 (Seefeldt, Nelson), Vacant 1.

Mr. Buchanan read Resolution No. 2008-102.

WHEREAS, the Jefferson County Highway Department is updating highway maintenance equipment, and

WHEREAS, bids were solicited for one (1) 2009 model skid-steer loader with a 40" asphalt planer attachment and such bids were received and opened on February 25, 2009, with the following results:

Equipment Vendors

Company: Mid-State Equipment [Watertown, WI]
 Make & Model: 2009 Bobcat S300 K Series
 Net Bid: \$34,617.56

Company: Miller Bradford & Risberg [Madison, WI]
 Make & Model: 2009 Case 465
 Net Bid: \$64,000.00

Company: Farmers Implement – Jerry Spaude [Columbus, WI]
 Make & Model: 2009 Case 465
 Net Bid: \$49,627.74

Company: Farmers Implement – Jerry Spaude [Columbus, WI]
 Make & Model: 2009 Gehl 7810E
 Net Bid: \$49,825.47

Company: Farmers Implement – Jerry Spaude [Columbus, WI]
Make & Model: 2009 Gehl 6640E
Net Bid: \$40,121.62

Company: Jensen Equipment [Pewaukee, WI]
Make & Model: 2009 Komatsu SK1026
Net Bid: \$50,800.00

Company: Jensen Equipment [Pewaukee, WI]
Make & Model: 2009 Komatsu SK1026
Net Bid: \$46,800.00

WHEREAS, the Jefferson County Highway Committee has reviewed the bids and accepted the Highway Department staff recommendations to purchase the Bobcat Tractor based on the review of the net bids, specifications, vendor qualifications, and maintenance,

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Highway Department is authorized to purchase one (1) 2009 model Bobcat S300 K Series skid-steer loader from Mid-State Equipment located in Watertown, Wisconsin, for the net bid price of \$34,617.56.

Fiscal Note: Money to come from the Highway Department Equipment Operations Cost Center 53241.

Mr. Buchanan moved that Resolution No. 2008-102 be adopted. Seconded and carried: Ayes 26, Noes 1 (Zentner), Absent 2 (Seefeldt, Nelson), Vacant 1.

Mr. Molinaro read Resolution No. 2008-103.

WHEREAS, the land comprising Jefferson County had numerous well established Indian settlements when European immigrants arrived in the 1830's, and

WHEREAS, Jefferson County has a rich history of Indian settlements, including Aztalan, Carcajou and numerous Indian mounds, and

WHEREAS, Jefferson County was formally established by the Territorial Legislature in February 1839, and

WHEREAS, Jefferson County was the home of W.D. Hoard, the "Father of American Dairying", changing the face of agriculture in Wisconsin, and

WHEREAS, Jefferson County's men and women have a long history of proud service to their country dating back prior to the Civil War, and

WHEREAS, the Jefferson County Historic Sites Preservation Commission will host a history conference on April 17, 2009, at the Hoard Museum, and local historical societies and preservation commissions will conduct open houses and tours on April 18, 2009,

NOW, THEREFORE, BE IT RESOLVED by the Jefferson County Board that April 17 and 18, 2009, be declared "Jefferson County History Days".

BE IT FURTHER RESOLVED that all Jefferson County citizens are urged to celebrate the long and lustrous history of Jefferson County.

Mr. Molinaro moved that Resolution No. 2008-103 be adopted. Seconded and carried.

County Administrator Petre read Ordinance No. 2008-37.

WHEREAS, the County Board created acting and interim positions in Ordinance 2008-35 and it is desirable to clarify the powers of appointees to said positions,

THE COUNTY BOARD OF SUPERVISORS OF JEFFERSON COUNTY DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. Section 5(2) of the Citation Ordinance shall be amended as follows:

(2) In addition, the following county officials may issue citations for the violation of ordinances directly related to their official responsibilities:

- (a) County Zoning Administrator
- (b) Parks Director
- (c) District Attorney and Assistant District Attorneys [Amended 05-13-03, Ordinance No. 2003-04]
- (d) Health Officer [Amended 01-08-02, Ordinance No. 2001-26]
- (e) Director of Land & Water Conservation [Amended 08-13-02, Ordinance No. 2002-15]
- (f) Any acting or interim appointee to the positions in (a) thru (e) above.

Section 2. This ordinance shall be effective after passage and publication as provided by law.

Ms. Schmeling moved that Ordinance No. 2008-37 be adopted. Seconded and carried: Ayes 27, Noes 0, Absent 2 (Seefeldt, Nelson), Vacant 1.

There were no appointments made by the County Administrator.

There being no further business, Mr. Buchanan moved that the Board adjourn. Seconded and carried at 9:16 p.m.