

Jefferson County
Finance Committee meeting packet
May 10, 2012

The attached packet is the information provided to the committee. In addition, the pages after the contingency fund are the handouts received from Augie Tietz related to bike trails.

Signed,

A handwritten signature in blue ink, appearing to read "David P. Ehlinger". The signature is fluid and cursive, with a large initial "D" and "E".

David P. Ehlinger, CPA
Finance Director
Jefferson County

Jefferson County
Finance Committee Minutes
April 12, 2012

Committee members: Braughler, James B.
Jones, Richard C.
Mode, Jim
Molinaro, John
Rogers, Pamela (Chair)

1. **Call to order** – Pam Rogers called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – All committee members were present except for Jim Mode. Staff in attendance was Dave Ehlinger, Gary Petre, Phil Ristow and Tammy Worzalla.
3. **Certification of compliance with the Open Meetings Law** – Gary Petre certified that the meeting complied with the Open Meeting Law.
4. **Review of the agenda** – No changes.
5. **Citizen Comments** – None.
6. **Approval of Finance Committee minutes for March 8, 2012** – A motion was made by Jones/Braughler to approve the minutes for March 8, 2012 as drafted. The motion passed 4-0.
7. **Communications** –
 - a. **Local government and related organizational responses to Government Accounting Standards Board regarding financial projections** – Dave Ehlinger noted that many professionals are against this proposal including the Government Finance Officers Association, multiple other organizations, and himself. The detail provided is for information only.
 - b. Pam Rogers added that she will be stepping down from the Finance Committee for the next term.
8. **Discussion and possible action on a request from the Human Services Director to send one staff member to an out-of-state training academy.** - Kathy Cauley explained that Brent Ruehlow was selected to attend the 2012 Leadership Academy in Denver, CO. There is no cost to the county. The training, hotel, and meals will be paid by the National Child Welfare Workforce Institute. A motion was made by Molinaro/Jones to approve the out-of-state travel. The motion passed 4-0.
9. **Discussion and possible action regarding contingency fund request from Emergency Management related to increased 2011 non-lapsing requests for Hazmat Operations** – Donna Haugom explained that the funds received in 2011 to support the Level B Hazmat team should have been requested to be carried forward into 2012. Unfortunately, this item was missed during that process. She is requesting the \$613.78 to be transferred from the contingency fund to 2706.531320 (Hazmat Operations – Safety Supplies). A motion was made by Braughler/Jones to approve the transfer \$613.78 from the contingency fund to A/C 2706.531320. The motion passed 4-0.
10. **Discussion and possible action regarding Sheriff Department budget amendments related to communication tower leases, shooting range utilities, and shooting range remodeling.** - Paul

Milbrath explained that in the 2012 budget process these costs were missed. He would like to have the following adjustments to his 2012 budget to account for these costs.

a.	2006.536539 – Other rents and leases	\$12,0000.00
	2001.536539 – Other rents and leases	(\$12,000.00)
b.	2015.531351 – Gas/diesel	\$3,375.00
	2015.533221 – Water	\$1,000.00
	2015.533222 – Electric	\$3,375.00
	2015.533223 – Sewer	\$1,000.00
	2006.521292 – Dispatch/ Communications	(\$8,750.00)
c.	2015.531243 – Furniture and furnishings	\$5,000.00
	2015.535450 – Non-capital remodeling	\$5,000.00
	2001.594809 – Capital building	(\$10,000.00)

The bottom line will remain the same. A motion was made for the above budget transfer by Molinaro/Jones. The motion passed 4-0.

12. Discussion and possible action regarding contingency fund request from Sheriff Department related to courthouse security. – Paul Milbrath requested this agenda item to be withdrawn at this time.

Jim Mode arrived at 8:42am.

11. Discussion and possible action regarding County credit cards

- a. **Increase Fair Park Administrative Secretary limit from \$3,000 to \$5,000.**
- b. **Issue Fair Park Marketing Assistant card with a limit of \$3,000.** – A motion was made by Jones/ Braugler to increase the Fair Park Administrative Secretary limit from \$3,000 to \$5,000 and issue the Fair Park Marketing Assistant a credit card with a limit of \$3,000. The motion passed 5-0.
- c. **Cancellation of Fair Park Director card.** – This is for information only – no action needed.
- d. **Authorize issuance of County administrator Administrative Assistant Confidential credit card already in existence.** – A motion was made by Molinaro/Mode for the authorization of the issuance of a credit card to the County Administrator Administrative Assistant Confidential position. The motion passed 5-0.

13. Review and possible amendment of the 2013 budget calendar –Gary Petre made note of the scheduled budget hearing dates of Sept. 12, 14, 17, and 19. Also, the Finance meeting on Supervisor budget amendments is scheduled for Nov. 2. A motion was made by Molinaro/Mode to approve the scheduled dates. The motion passed 5-0.

14. Update on contingency fund balance – Dave Ehlinger directed the Finance Committee to the schedule showing the current balance of the general contingency fund balance at \$355,748, the other contingency fund balance at \$324,701, and the vested benefits fund balance of \$260,706.50. The general contingency fund balance will be lower by \$613.78 for agenda #9 to a balance of \$355,134.22.

15. Payment of invoices – After review of the invoices, a motion was made by Rogers/Mode to approve the payment of invoices totaling \$885,614.41 and the invoices for the sheriff vehicles

paid before the Finance Committee meeting in the amount of \$185,006. These were previously approved by Pam Rogers via e-mail. The motion passed 5-0.

16. Set future meeting schedule, next meeting date, and possible agenda items – No changes at this time.

17. Adjourn – A motion was made by Rogers / Jones to adjourn at 9:12 a.m. The motion passed 5-0.

Respectfully submitted,

Jim Braugher
Finance Committee Secretary
Jefferson County

/tlw-dpe

DRAFT

Dave Ehlinger

From: Dave Ehlinger
Sent: Monday, May 07, 2012 3:17 PM
To: Kim Buchholz - Parks
Subject: RE: Request to Revise the Finance Agenda for Thursday

Matching funds from where?

From: Kim Buchholz - Parks
Sent: Monday, May 07, 2012 3:16 PM
To: Dave Ehlinger
Cc: Joe Nehmer; Jane Stanger
Subject: Request to Revise the Finance Agenda for Thursday

Dave,

The Parks Committee at their meeting this afternoon, requests that an item be added to the agenda for Finance Committee on Thursday. Request matching funds for bike planning.

Thanks.

Kim

Kim Buchholz, Program Assistant
Jefferson County Parks Department
320 South Main Street
Room 204, Courthouse
Jefferson WI 53549
920-674-7452
kimb@co.jefferson.wi.us

YOUR COUNTY GOVERNMENT AT WORK - SCHEDULE OF MEETINGS 2012-2013

COMMITTEE / BOARD	ROOM/TIME	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	
Administration & Rules/ICC Committee 8:30 a.m. / 9:00 a.m.	Administrative & Rules Last Wednesday; 8:30 a.m. Rm 112 ICC 3rd Monday	30 21	27 18	25 16	29 20	26 17	31 15	28 19	26 17	30 21	27 18	27 18	24 15	
Blue Spring Lake Mgmt District	Called by President													
County Board of Health	Bi Monthly 3rd Wed 1:00 p.m. Conf. Rm		20		15		17		19		20		17	
Economic Development Consortium	2nd Wednesday 8:30 a.m. UWX Rm 12	9	13	11	8	12	10	14	12	9	13	13	10	
Fair Park Committee	1st Thursday 8:30 a.m.	3	7	5	2	6	4	1	6	3	7	7	4	
Farmland Conservation Easement	2nd Monday 8:30 a.m. Rm 112	14	11	9	13	10	8	12	10	14	11	11	8	
Finance Committee	2nd Thursday 8:30 a.m. Rm 112	10	14	12	9	13	11	8	13	10	14	14	11	
Highway Committee	1st Tuesday 8:00 a.m. Hwy Office	1	5	3	7	4	2	6	4	1	5	5	2	
Historic Sites Preservation Commissior	4th Thursday 6:30 p.m. UWX	24	28	26	23	27	25	23	27	24	28	28	25	
Home Consortium Board	3rd Thursday 9:00 a.m. Waukesha	17	21	19	16	20	18	15	20	17	21	21	18	
Human Resources Committee	3rd Tuesday 8:30 a.m. Rm 112	22	19	17	21	18	16	20	18	15	19	19	16	
Human Services Board	2nd Tuesday 9:30 a.m. Workforce	8	12	10	14	11	9	13	11	8	12	12	9	
Infrastructure Committee	3rd Wednesday 10:30 a.m. Rm 112	16	20	18	15	19	17	21	19	16	20	20	17	
Jefferson County Library Council	7:00 p.m. TBD													
Lake Ripley Management District	3rd Saturday 9:00 a.m. Oakland	19	16	21	18	15	19	17	15	19	16	16	20	
Land & Water Conservation Committee	3rd Wednesday 8:30 a.m. Rm 202	16	20	18	15	19	17	21	19	16	20	20	17	
Law Enforcement Emergency Mgmt	4th Friday 8:30 a.m. Rm 112	25	22	27	24	28	26	23	28	25	22	22	26	
Mid-WI Federated Library Systems Bd	Last Tuesday 6:00 p.m. Horicon	29		31		25		27		29		26		
Parks Committee	1st Monday 1:00 p.m. Rm 202	7	4	2	6	3	1	5	3	7	4	4	1	
Planning & Zoning Committee	Last Monday 8:30 a.m. Rm 203	X	4	30	27	24	29	26	31	28	25	25	29	
Planning & Zoning Public Hearing (PH)	3rd Thursday 7:00 p.m. Rm 205	17	21	19	16	20	19	15	20	17	21	21	18	
Planning & Zoning Board of Adjustment (Site Inspections followed by PH)	2nd Thursday 1:00 p.m. Rm 203/205	10	13	12	9	13	11	8	13	10	14	14	18	
Planning & Zoning Site Inspections	Mon prior to PH 8:00 a.m. Rm 203	14	18	16	13	17	15	12	17	14	18	18	15	
Solid Waste & Air Quality Committee	3rd Friday 8:30 a.m. Rm 203	18	15	20	17	21	19	16	21	18	15	15	19	
University Extension Education Committee	2nd Monday 8:30 a.m UW Rm 12	14	11	9	13	10	8	12	10	14	11	11	8	
Utility Tax Association	Quarterly	Called by Chair or the Board												
Veterans Service Commission	Annually 2:30 p.m. Rm 112	Called by Chair												
COUNTY BOARD	2nd Tuesday 7:00 p.m. *Monday 7:00 p.m.	*7	12	10	*13	10	9	13	11	X	12	12	16	
		Budget Public Hearing						23						



NOTE: AGENDAS ARE DUE TO ADMINISTRATOR'S OFFICE BY 10:00 A.M. ON WEDNESDAYS
Regular Meeting Dates are Subject to change and must be given to the County Administrator's Office

Elections

May 8, 2012 / June 5, 2012
August 14, 2012 / November 6, 2012
February 19, 2013 / April 2, 2013

Board of Canvass

May 10 & 15 / June 7 & 12
Aug 16 & 21 / Nov 8 & 13
Feb 21 & 26 / April 4 & 9

Finance Committee

Budget Hearings
September 12, 2012
September 14, 2012
September 17, 2012
September 19, 2012

WI Counties

Annual Conference
September 23-25, 2012

County Fair

July 11-15, 2012

Clean Sweeps

May 19, 2012 Watertown
September 15, 2012 Fort Atkinson
October 5, 2012 Whitewater
April 13, 2013 Fair Park

April 13, 2012

HOLIDAY

Dave Ehlinger

From: Carla Robinson [Carla.Robinson@wicourts.gov]
Sent: Wednesday, April 11, 2012 9:35 AM
To: Dave Ehlinger
Subject: May Finance Agenda item

Hi Dave

Per our conversation, please add to the May Finance Committee Agenda my request to increase the limit on my county credit card account.

Reason: I have a conference in Florida in July, - a 6 or 7 day stay. While the airfare should be taken care of long before I leave; - the room alone will run \$12-1400; plus taxi; and meals could cause me to exceed the current limit if there are any other unpaid charges on the account.

I am requesting that the limit be increased to \$4000.

Thank you.

Carla Robinson

Clerk of Circuit Court/Register in Probate
320 S. Main St. - Rm 115
Jefferson, WI 53549
(920)674-7169

Dave Ehlinger

From: Dave Ehlinger
Sent: Wednesday, May 02, 2012 11:11 AM
To: 'Carla Robinson'
Subject: RE: sick leave pay out

Based upon that information, I would suggest that we do bring this forward to the Finance Committee. Would you want me to add this to their agenda for next week?

From: Carla Robinson [<mailto:Carla.Robinson@wicourts.gov>]
Sent: Wednesday, May 02, 2012 11:10 AM
To: Dave Ehlinger
Subject: RE: sick leave pay out

I'll need to remember to revisit. I'm sure it will become an issue b/c we are filling the commissioner as a full time benefited position (comm. McCrory is leaving to be a judge in Rock Co) So what I'm paying out now between McCrory and Dehring leaves me short to pay the FT wages and benefits - so any cushion I may have had to cover Hope's pay-out will instead be used to fund the commissioner position.

Carla Robinson

Clerk of Circuit Court/Register in Probate
320 S. Main St. - Rm 115
Jefferson, WI 53549
(920)674-7169

>>> Dave Ehlinger <DaveE@jeffersoncountywi.gov> 5/2/2012 11:06 AM >>>

Carla,

The County retains fund balance for vested sick leave and vacation pay. What had been done in the past is that if the department had a deficit at year end, the deficit caused by the retirement was specifically pointed out. This allows us to keep the levy stable rather than fluctuating due to retirements.

Because Veterans Services, a two person department, had a retirement in 2012, I knew that their department would have a deficit during 2012. I figured we might as well make that transfer right away. As part of that transfer, the County Board created a new contingency account, taking a portion of the retained fund balance and making it available to the Finance Committee to make the transfer from contingency if so requested.

My suggestion at this point in time is that we wait. The year-end calculation for Hope was \$16,705, which is about 1% of your adopted tax levy for 2012. As we get closer to year end, we can revisit this.

You of course can request to have this put on the agenda for the Finance Committee if you like.

Dave

From: Terri Palm
Sent: Wednesday, May 02, 2012 10:50 AM
To: Carla Robinson; Dave Ehlinger
Subject: RE: sick leave pay out

Carla, this is a Finance question. I believe Finance adopted a policy on this early in the year, but he would be best to provide you details.

Terri

*Terri M. Palm
Human Resources Director
Jefferson County
320 S. Main St.
Jefferson, WI 53549
920-674-7103*

From: Carla Robinson [mailto:Carla.Robinson@wicourts.gov]
Sent: Wednesday, May 02, 2012 10:20 AM
To: Terri Palm
Subject: sick leave pay out

Hi Terri

Isn't there contingency funds set aside somewhere to cover pay-out of sick leave, etc. when someone retires? My budget has a huge hit from Hope's retirement that of course was not budgeted for.

Carla Robinson

Clerk of Circuit Court/Register in Probate
320 S. Main St. - Rm 115
Jefferson, WI 53549
(920)674-7169

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Resolution 2012--_____

Resolution modify the County's Fund Balance Policy

WHEREAS the County's Fund Balance Policy currently assigns a portion of the General Fund for vested sick wages and vested vacation wages, and

WHEREAS the Sheriff Department, because of its being open 24 hours per day and 7 days a week, occasionally has some deputies who are allowed to carry over holiday hours that have been earned but not paid out by year-end, and

WHEREAS the Human Services Department pays out overtime earned but not paid out (i.e. comp time) at the end of June which results in up to six months of comp time earned but not paid out at year end, and

WHEREAS the rest of the County pays out comp time at the end of November, which results in up to one month of comp time earned but not paid out at year end, and

WHEREAS the Fund Balance Policy was created with the intent that all vested pay, no matter the title, should be assigned at year end,

NOW THEREFORE BE IT RESOLVED that Section 14 of the County's Fund Balance Policy shall be amended to read:

14. In regards to vested employee benefits for governmental funds, the County specifically intends that all such vested benefits (~~sick pay and vacation pay~~) shall include
- (a) 100% of the calculated liability for vested vacation pay ~~and~~
 - (b) 65% of the calculated liability for vested sick pay
 - (c) 100% of the calculated liability for vested holiday pay
 - (d) 100% of the calculated liability for vested comp time pay

with all categories ~~both~~ as "assigned" fund balances as defined under GASB Statement No. 54. While it may be argued that the County does not have to accrue ~~these~~ this ~~liabilities~~ liability for governmental funds, the County has elected to fully fund ~~these~~ this ~~liabilities~~ liability with an assigned fund balance.

Fiscal note: The financial statements for 2011 were prepared with the intention that all vested employee benefits were to be included.

Ayes _____

Nays _____

Abstain _____

Absent _____

Vacant _____

Requested by
Finance Committee

6/12/12

David P. Ehlinger: 5/2/12

DRAFT

Jefferson County
Contingency Fund
For the Year Ended December 31, 2012

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-12	Tax Levy	400,000.00	324,701.00			
1-Jan-12	In squad video systems	(44,252.00)			Finance Committee, 2/9/12	15-Feb-12
13-Mar-12	Veterans Services			(4,293.50)	Resolution 2011-96	16-Mar-12
13-Mar-12	Created vested benefits			265,000.00	Resolution 2011-97	16-Mar-12
	Courthouse security				Withdrawn 4/12/12	
30-Apr-12	Hazmat operations	(612.78)			Finance Committee, 4/12/12	
Total amount available		355,135.22	324,701.00	260,706.50		

Request for funds for the Glacial Heritage Project

First off I would like to thank you for coming through for us last year with the printing of the "Glacial Heritage Area Water Trails Map". It was well received and we are at the point where we will have to print more. It has generated more canoeing, kayaking and boating on the Rock River than anyone has seen for generations. In September, there is a triathlon in Watertown called the "Rockman Challenge" . It will include canoeing, biking and running in the Glacial Heritage area.

The project I am requesting the funds for is for \$7000 for a feasibility study to convert the old We-Energies Interurban Train Trail from Watertown to Oconomowoc into a bicycle/pedestrian trail. Also, developing the links to existing trails already on both ends of the trail. We need this study to apply for USDOT Tiger funds this year. There is about \$150M available for rural transportation grants and we would qualify. This project is in the \$4 million range.

WiDNR had committed to funding this, but because of cutbacks in Stewardship Funds it is now in jeopardy.

I am also asking for \$3000 for creation and printing of the Asset Maps for the Glacial Heritage Area.

I know that you probably have more requests than funds available, but I am hoping you would carefully consider ours and the impact that we can not only make on the local economy, but also the health and the quality of life of the residents in this area and beyond.

I am sure that many of you are wondering what this Glacial Heritage Area is all about. I am including some documents that tell the story of the Glacial Heritage Area and would be available to do a presentation.

Augie Tietz

Jefferson County Supervisor-Watertown

Earl and Eugenia Quirk Foundation, Inc.

314 West Main Street, Suite 11
Watertown, Wisconsin 53094-7630
Telephone 920-261-0223

December 12, 2011

Jefferson County Parks Department
Joe Nehmer, Director
320 South Main Street
Jefferson, WI 53549

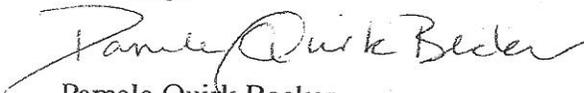
Dear Joe,

The Board of Directors for the Earl and Eugenia Quirk Foundation reviewed requests for funding at our annual meeting in October. We considered contributions from many local non-profit organizations and are very pleased to grant your request in the amount of \$7,000. These are to be used to fund the Survey for the Glacial Heritage Trail. Please provide an acknowledgment that you received these funds, and include a statement regarding their intended use. This can be sent via email to quirkfund@gmail.com or mailed directly to Claude Held II, Attorney At Law, 314 West Main St., Suite 11, Watertown, WI 53094-7630.

If you wish to apply next year, please send your Information Request Form and attachments by email to quirkfund@gmail.com by August 15, 2012. If you are unable to email, please send the information to Sheba Quirk, 926 Castile Ave., Coral Gables, FL 33134.

The Earl and Eugenia Quirk Foundation is proud to support the Jefferson County Parks Department and wish you continued success!

Sincerely,



Pamela Quirk Becker
Treasurer

Enclosure

Joe Nehmer

From: Augie Tietz
Sent: Wednesday, January 11, 2012 1:52 PM
To: Joe Nehmer
Subject: RE: Earl and Eugenia Quirk Foundation, Inc. grant approval

Joe:
I like it, good job.
Augie

From: Joe Nehmer
Sent: Tuesday, January 10, 2012 4:21 PM
To: 'quirkfund@gmail.com'
Cc: Augie Tietz
Subject: Earl and Eugenia Quirk Foundation, Inc. grant approval

Dear Pamela,

Please accept our most sincere thanks for the approval of our grant request for the purpose of survey work associated with the planned Glacial Heritage Area recreation trail in and near the City of Watertown. Please be informed that we are in receipt of these funds.

The funds will be utilized for the following purposes:

- 1) Survey refinement work for the old Interurban Line between Watertown and Oconomowoc.
- 2) Survey work to connect the trail terminus on the east side of Watertown near Humboldt St. with the existing Glacial Heritage Area trail on the southwest side of Watertown near the intersection of High Rd. and STH 26.
- 3) Survey work for the planned Glacial Heritage Area trail connecting Watertown and the City of Waterloo, including a connection with Trek International Headquarters.

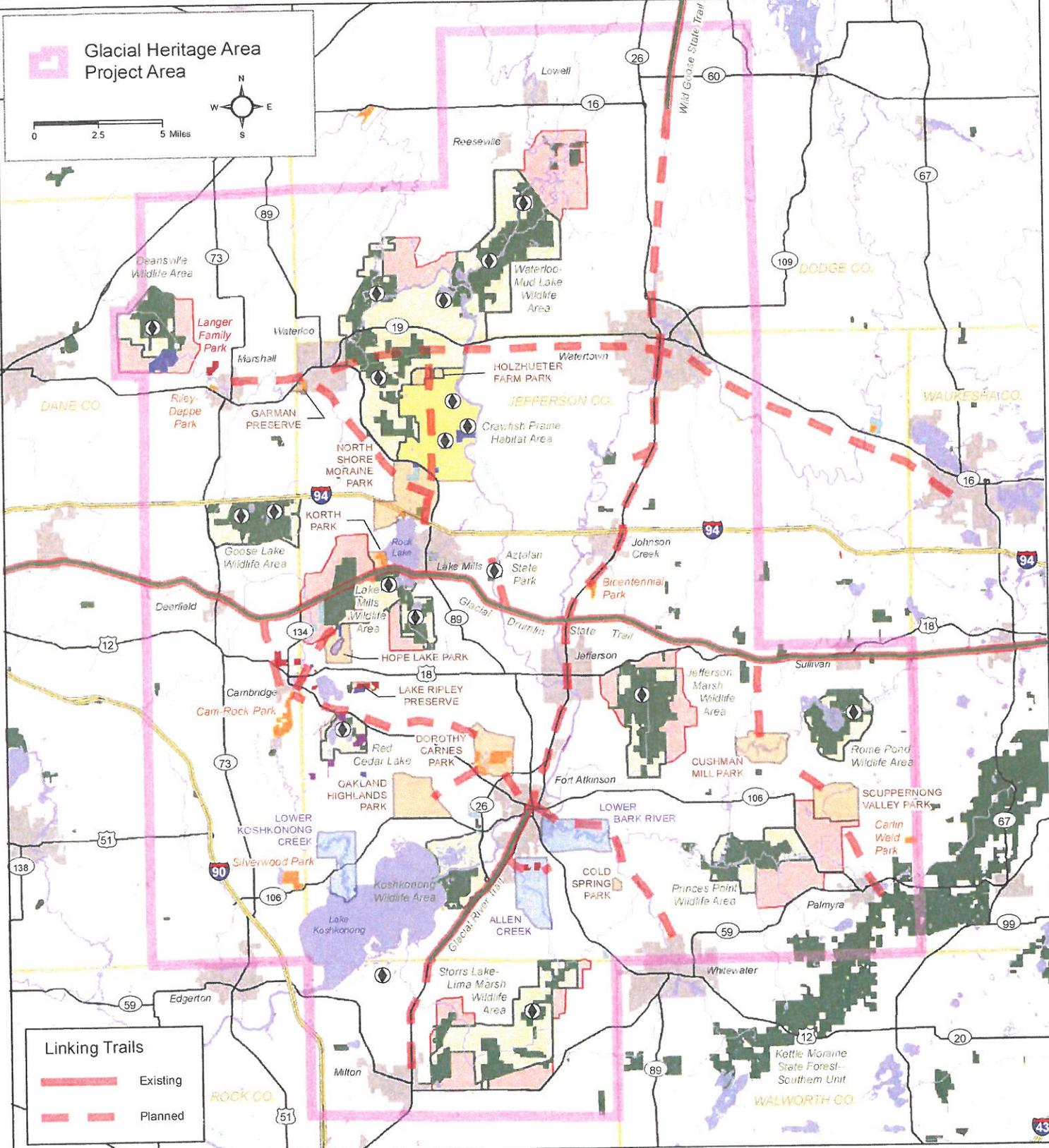
We are excited about the opportunity to partner with your Foundation. All efforts will be taken to honor the outstanding reputation of the Earl and Eugenia Quirk Foundation, Inc.

Sincerely,

Joe Nehmer, Director
Jefferson County Parks Department

GLACIAL HERITAGE AREA

Glacial Heritage Area Project Area



Linking Trails

- Existing (solid red line)
- Planned (dashed red line)

Existing Land Ownership

- Municipal (red square)
- State (Non-DNR) (light blue square)
- Non-profit Conservation Organization (dark blue square)
- State Natural Area (circle with dot)
- County (orange square)
- Federal (purple square)
- Dept of Natural Resources (green square)

Planned Protection Areas

- DNR Wildlife, Park or Natural Area (light green square)
- Conservation Park (yellow square)
- Rural Landscape Protection Area (pink square)
- River Corridor (blue square)
- Crawfish Prairie Habitat Area (yellow-green square)